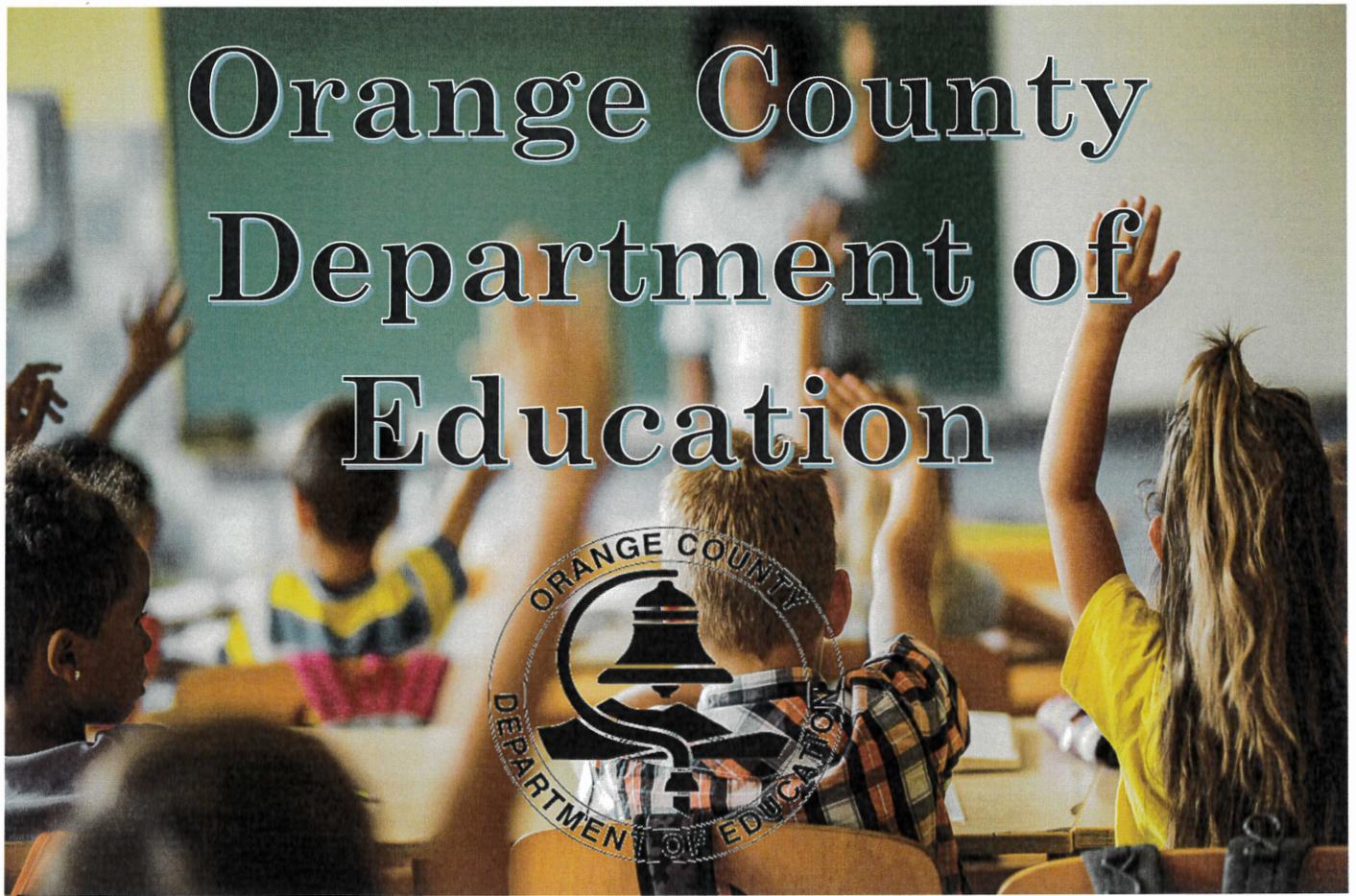


Orange County Department of Education



2025-2026 Second Interim Budget

Stefan Bean, Ed.D.
County Superintendent of Schools

Orange County Board of Education

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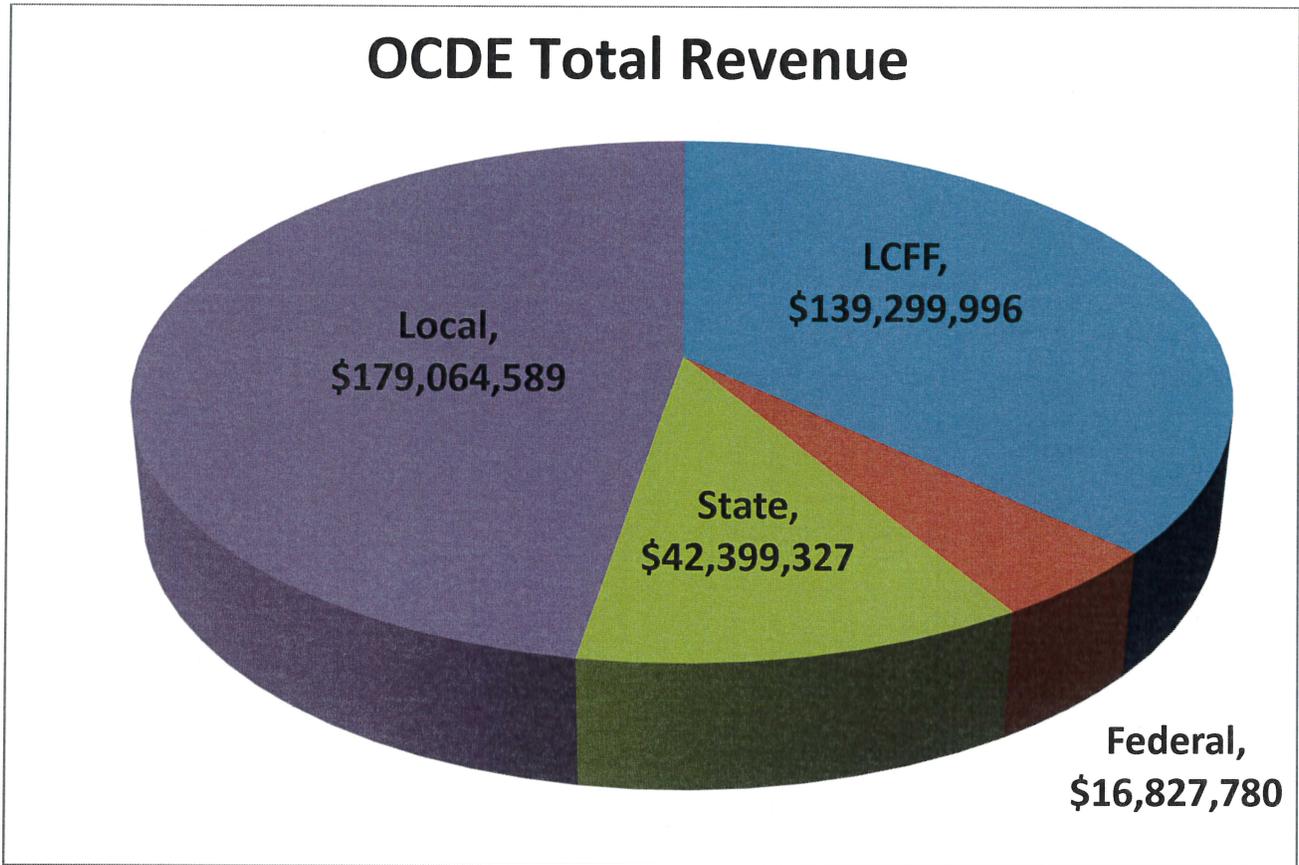
March 4, 2026

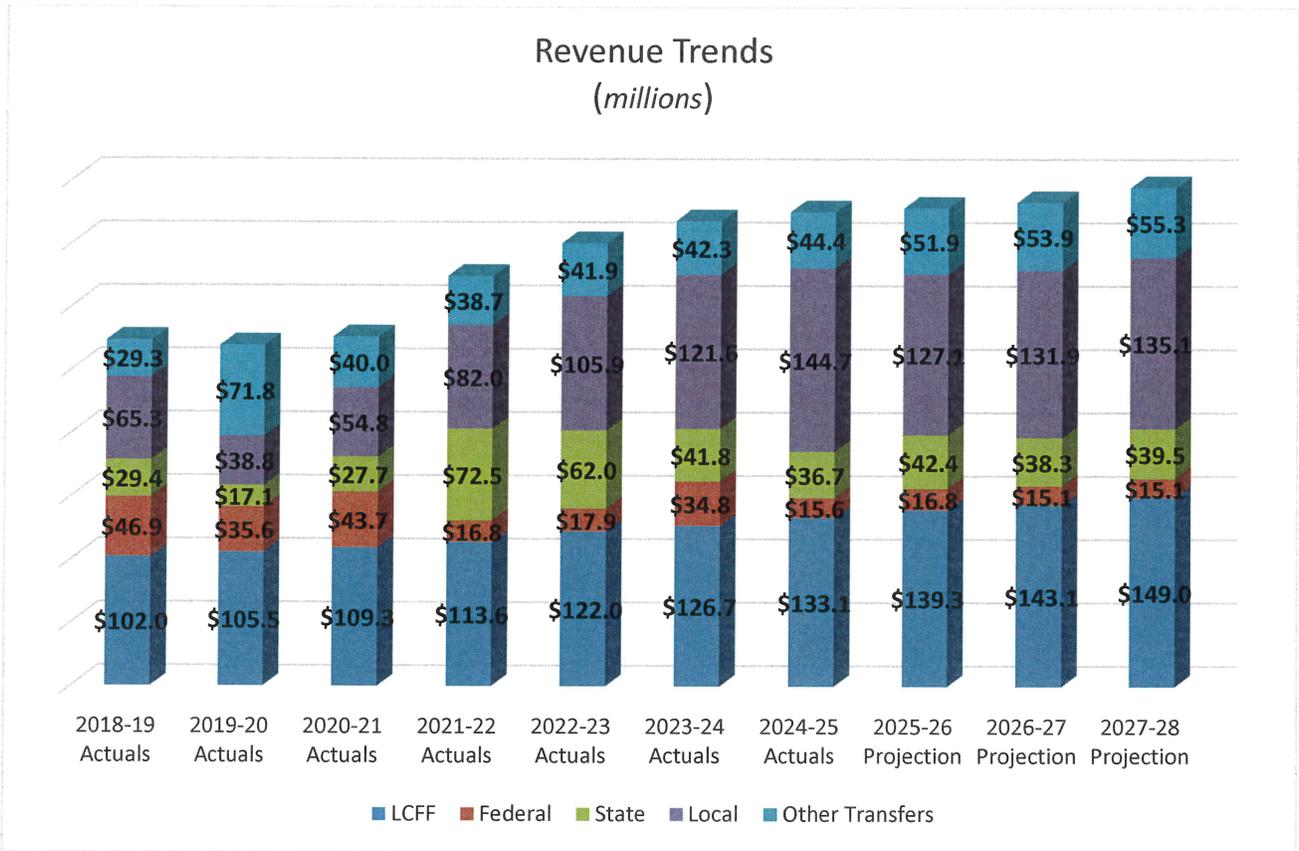
This summary is an overview of the Orange County Department of Education (OCDE) Budget reflecting the goals and priorities of the County Superintendent and the Orange County Board of Education in alignment with the Local Control Accountability Plan (LCAP). The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from The Governor's January Budget Proposal for 2026-2027 and provides estimates of actual revenue and expenditures for 2025-2026. The Second Interim Budget includes any new entitlements, grants and contracts received and is aligned with the Local Control Accountability Plan for 2025-2026, the Educator Effectiveness Grant approved on December 8, 2021, and the Transportation Plan approved in March 2023 and updated in March 2024. The LCAP lays out the main objectives for meeting the learning requirements of high need students and identifies the expenditures required to meet the objectives.

The 2025-2026 General Fund Budgeted Expenditures are \$385,798,908. 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 2025-2026, only the Local Control Funding Formula (LCFF) and a few specific programs funded outside the LCFF will receive a cost-of-living adjustment of 2.30%.

REVENUE

The Total General Fund Revenue Projections are \$377,591,692





Local Control Funding Formula (LCFF) is \$102,843,825

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

Projected Funding for 2025-2026 is \$43,341,423

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 2025-2026 is \$7,297,578

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 2025-2026 unduplicated rate is 88.34%.

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

Projected funding for 2025-2026 is \$23,862,818

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%

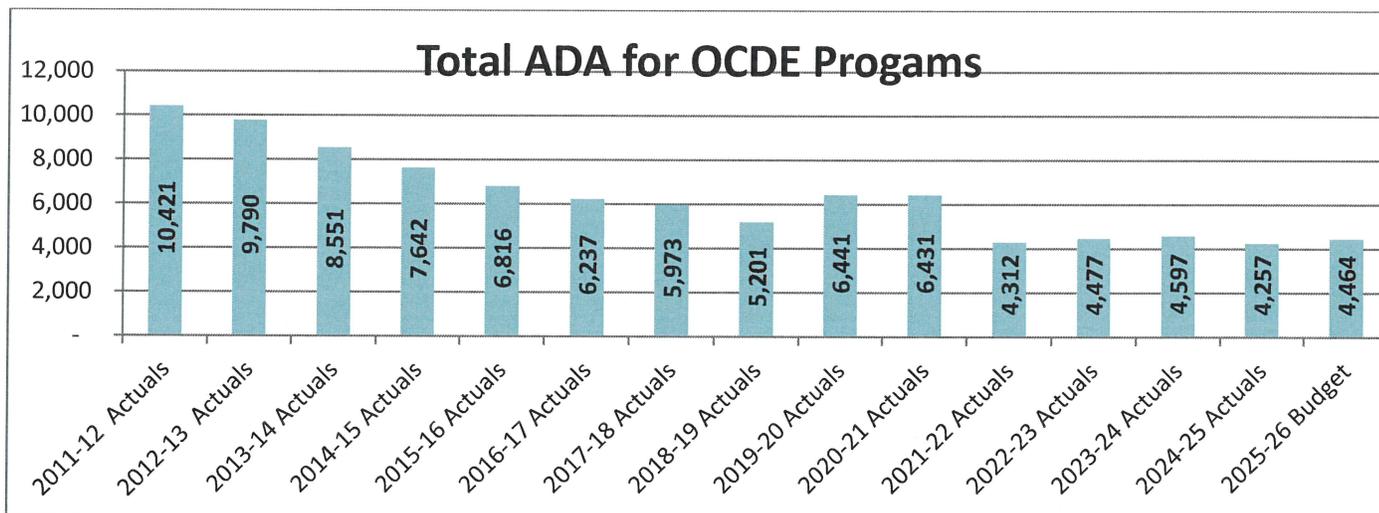
Projected funding for 2025-26 is \$49,577,201

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 2.30% Cost of Living Adjustment (COLA) for LCFF in 2025-2026, 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 \$28.2 million dollars from our student programs to the Orange County Courts.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Budget
Juvenile Court Schools	460	401	475	475	267	321	257	238	204
Community Schools "C"	1,134	975	1,454	1,347	502	846	1,022	823	789
Community Schools Secondary 1st Semester	584	284	499	599	45	64	3	6	9
CHEP and PCHS	908	708	629	630	571	426	367	334	310
PCHS Secondary 1st Semester "A" & "B"	1253	1233	1,593	1,593	1,300	1,415	1,437	196	201
Expelled	133	136	179	175	51	50	48	35	28
County Community "A" & "B"	563	542	635	635	634	502	503	540	451
County Community "A" & "B" Secondary 1st Semester	426	358	406	406	465	409	507	1,655	2,032
College & Career Prep. Charter	142	179	199	199	147	107	109	115	125
Total For ACCESS	5,603	4,815	6,069	6,059	3,982	4,140	4,253	3,942	4,149
Change from Prior Year	(258)	(788)	1,254	(10)	(2,077)	158	113	(311)	207
SIS Total	2,262	1,875	4,092	2,675	1,810	1,888	1,947	1,857	2,242
Total Program without SIS	3,341	2,940	1,977	3,384	2,172	2,252	2,306	2,085	1,907
Special Schools	370	386	372	372	330	337	344	315	315
Change from Prior Year	(6)	16	(14)	(0)	(42)	7	7	(30)	-
Total	5,973	5,201	6,441	6,431	4,312	4,477	4,597	4,257	4,464
Difference from prior year	(267)	(772)	1,241	(11)	(2,119)	165	120	(341)	207

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 2024-25, we recorded a moderate decrease in ADA, primarily due to a decline in probation referred students. In 2025-2026, we are projecting a moderate increase in ADA, primarily due to an increase in students attending the credit recovery program. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and remain in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts and court agencies, expanding our career technical programs, and providing innovative programs to better serve our students.

Revenue Outside of LCFF

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

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

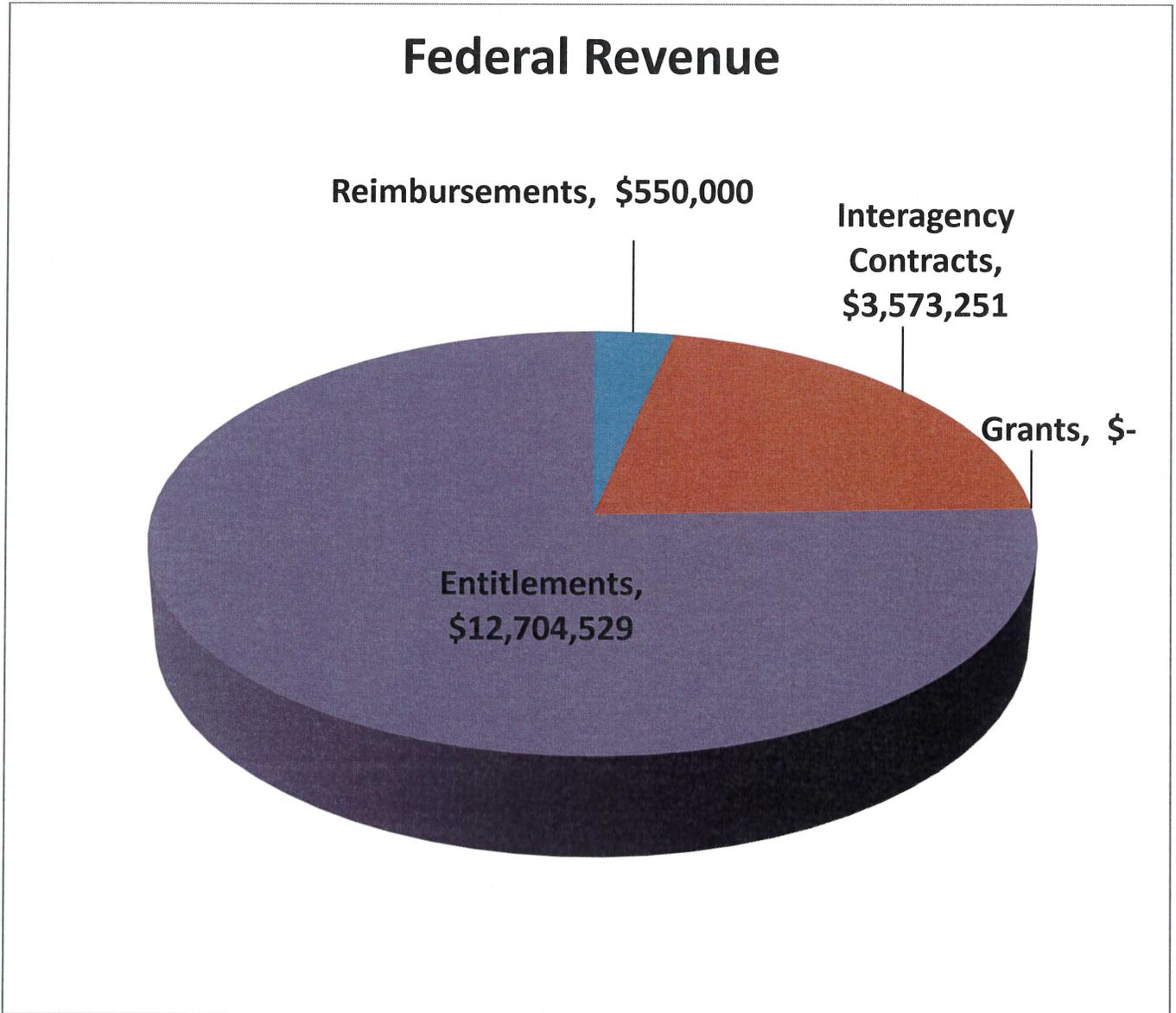
Entitlements: Are funds normally received on a per student basis and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

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

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

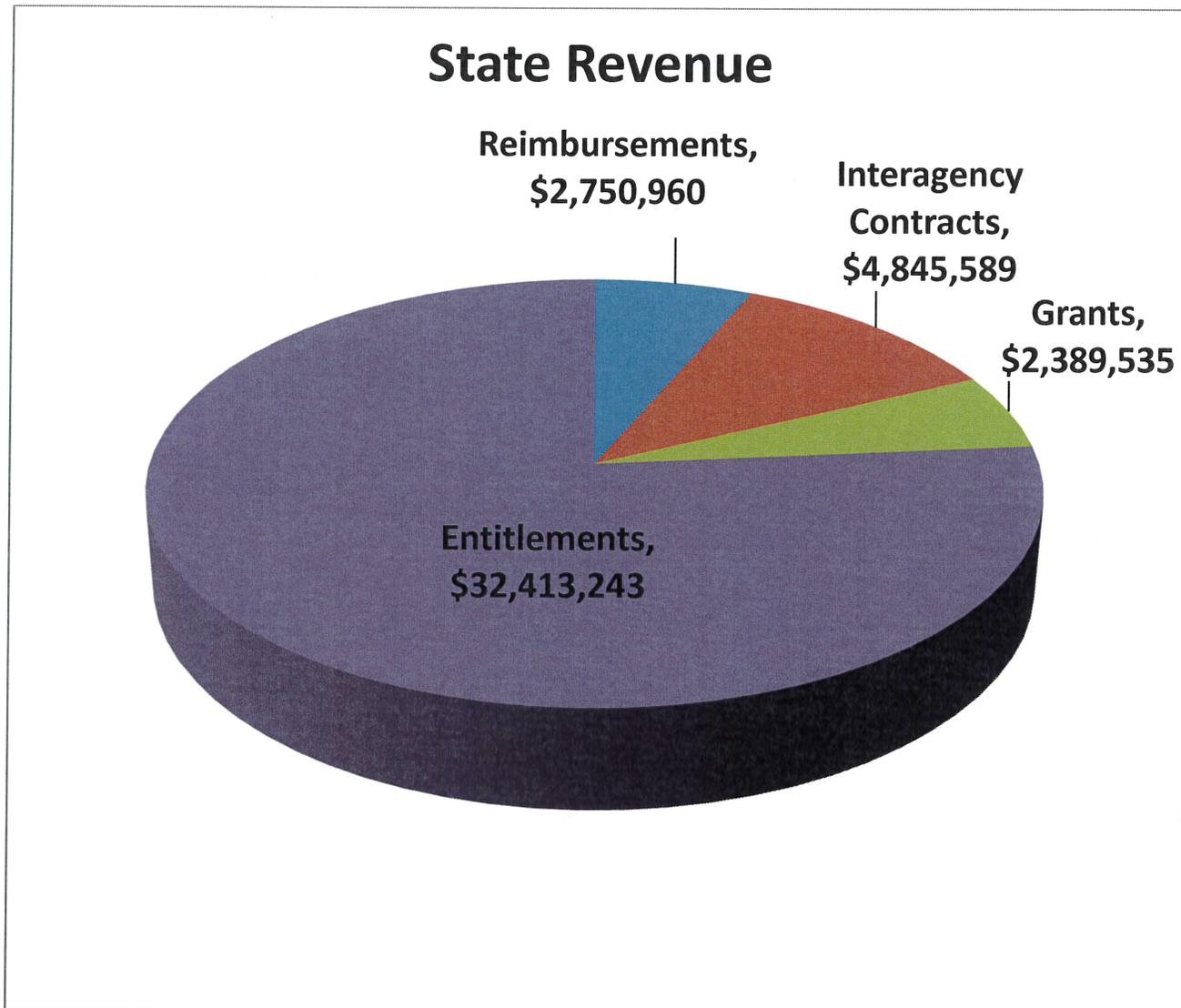
Fee for Services: Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various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

Total Federal Revenue is \$16,827,780



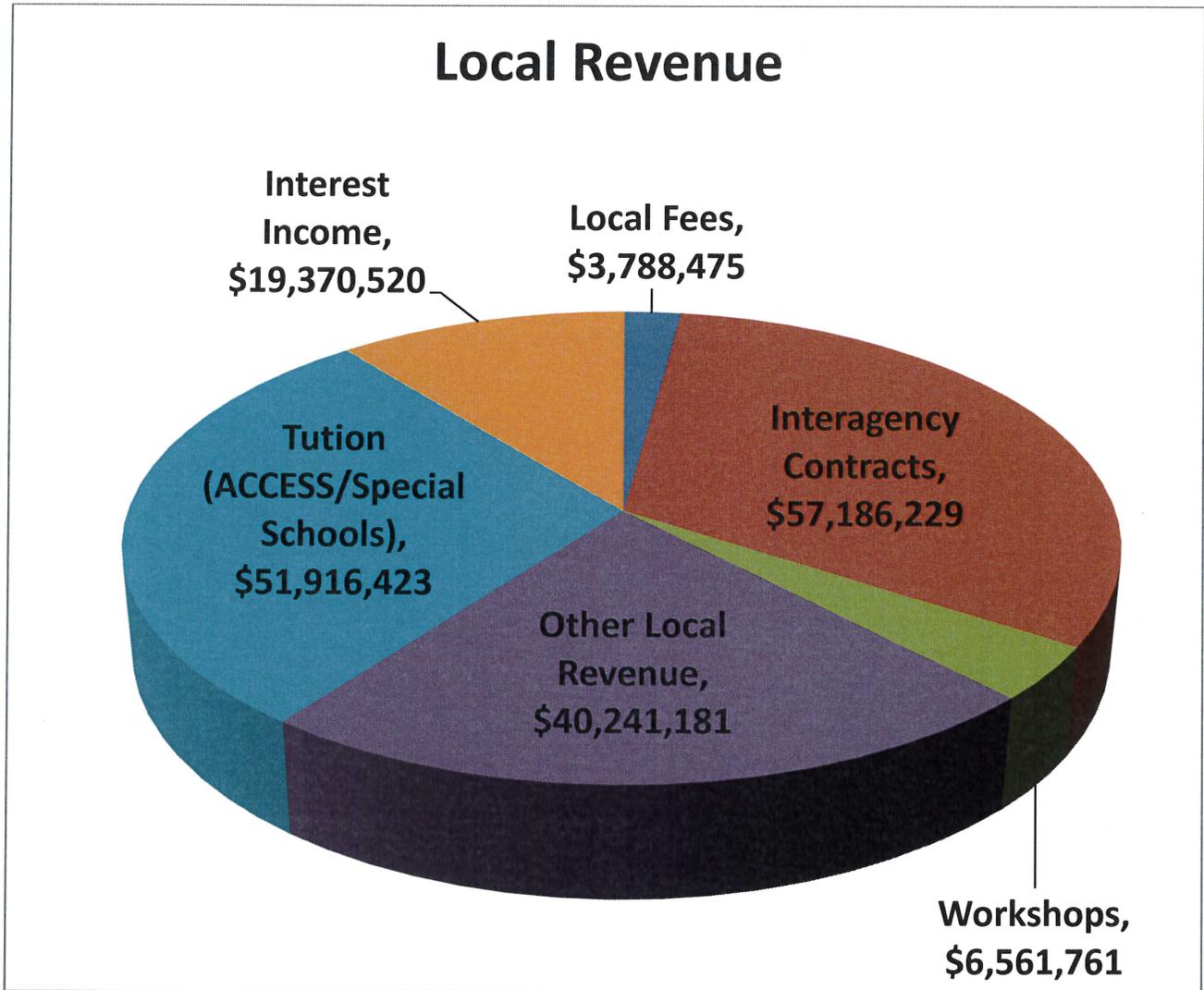
Federal Revenue								
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actuals	Budget						
Entitlements								
American Rescue Plan Homeless Children & Youth II (ARP)						17,277	42,933	-
American Rescue Plan:Homeless I Program				192,315	298,765	461,596	400,244	-
CARES Act Coronavirus 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	992,341
Education of Homeless	276,173	241,491	252,269	276,240	265,458	354,042	304,059	303,087
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	2,228,772
Expanded Learning	94,996	129,390	138,145	138,432	119,183	116,001	105,124	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
QCC Equitable Learning		213,366						
QRIS Certification	305,052	771,600	618,736					
Quality Counts CA QRIS						555,677	1,394,114	945,422
Special Education	1,548,760	1,602,331	1,475,581	1,673,587	1,531,278	1,506,511	1,594,401	1,451,435
Stop School Violence							307,909	672,854
Title I	4,729,492	4,914,631	4,518,797	3,267,569	3,728,612	3,773,137	4,337,200	5,461,716
Title II	46,329	46,469	39,194	38,378	192,597	53,989	47,155	101,604
Title III	134,127	12,913	173,519	226,743	97,356	9,913	121,363	75,273
Title IV	427,257	217,650	162,199	-	299,575	292,645	230,669	256,381
Title IV Student Support Acad Enrichment		1,074,695						
Workforce Development					1,244,922	691,707	110,349	-
	7,654,358	10,137,548	16,518,738	14,129,481	14,933,750	32,280,722	12,818,161	12,704,529
Reimbursements								
Child Nutrition	329,611	206,951	175,172	311,180	410,966	544,643	535,186	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					
	37,610,832	23,057,308	25,533,219	350,359	410,966	544,643	535,186	550,000
Grants								
Contracts								
Interagency Contracts	116,673	1,078,643	1,607,909	2,320,431	2,549,166	1,975,133	2,210,624	3,573,251
	45,381,863	34,273,498	43,659,866	16,800,271	17,893,882	34,800,498	15,563,970	16,827,780
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)	1,263,810
	51%	-24%	27%	-62%	7%	94%	-55%	8%

Total State Revenue is \$42,399,327



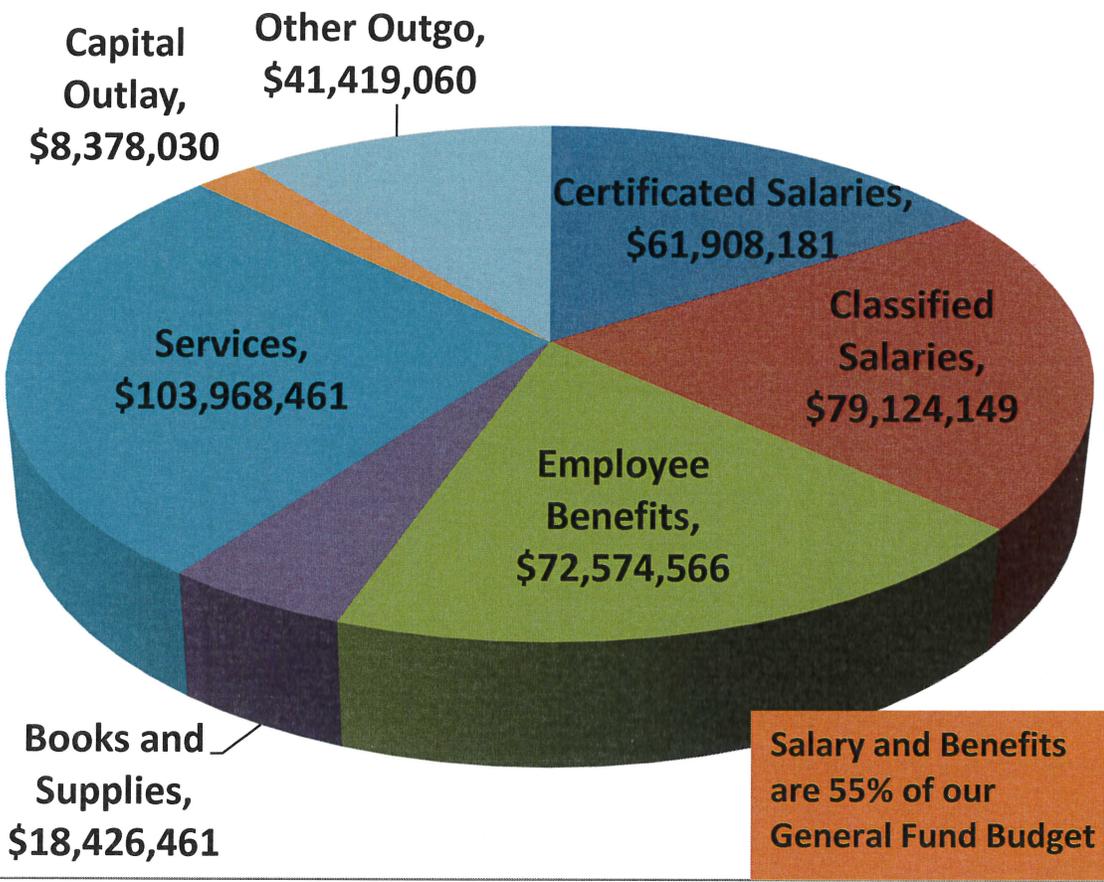
State Revenue	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Actuals	2025-26 Budget
Entitlements								
Prior Year Apportionment	259,097	87,997		308,642	(7,459)	12,235	(4,558)	
ACCESS Mental Health	295,717	369,063	364,419	403,198	400,065	341,075	328,566	334,696
A-G Completion				539,526	179,842			
Arts & Music					1,392,762	1,293,846	-	-
Arts & Music Prop 28						390,778	420,096	420,095
Ca. Complete Count Census	-	300,770	-					
California Community School Program Planning					630,000	470,000	400,000	900,000
CALWorks	61,149	37,091		54,110	76,804	25,228	75,405	33,098
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	2,880,000
Classified School Employees Prof Development	128,046		-					
COE Mitigating				17,361,600				
Commission on Teacher Credentialing	19,154	19,154	18,577	18,577	18,577	18,577	19,526	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
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
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	511,875
Learning Communities for School Success				272,475	38,925	77,850		
Learning Recovery Emergency					5,386,603	5,419	-	301,154
Literacy Coach & Read Sp.					900,000		-	-
Local Control Funding Formula (LCFF) Equity Multiplier						4,004,130	3,616,290	3,616,290
Lottery	1,136,466	954,121	1,922,190	1,717,729	630,712	1,442,479	1,284,667	1,119,773
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
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
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
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
STRS on Behalf	4,560,175	6,052,748	5,948,534	6,850,272	5,528,817	4,284,613	4,538,515	4,538,515
Student Support & Professional Development								1,333,166
Student Support & Enrichment Block Grant						4,747,020	3,826,398	4,065,060
ELO Program System of Support Expanded Learning							239,221	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	3,629,928
Unemployment Insurance	188,060	187,425	174,422	176,597	180,528	185,210	192,201	196,620
Various	9,286	6,201	8,167	91,293	20,527	7,222	131,823	9,345
Total Entitlements	26,527,054	15,662,487	22,621,663	66,121,150	53,892,359	32,249,608	28,264,875	32,413,243
Reimbursements	27,844	17,927	16,102	66,856	300,600	2,560,189	2,627,062	2,750,960
Grants								
Career Pathways	-		-					
CTE Incentive	2,481,202	1,402,817	399,405	1,260,761	1,543,621	1,568,603	2,664,922	2,389,535
Total Grants	2,481,202	1,402,817	399,405	1,260,761	1,543,621	1,568,603	2,664,922	2,389,535
Contract								
CalHope				64,773	-		-	-
Direct Support Professional			146,326	722,236	765,688	813,900	826,260	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
K-12 Strong Workforce			3,768,396	3,718,631	5,327,040	4,476,100	2,182,171	3,871,433
Reset Toolbox			89,195	1,167				
Social Emotional Learning Community of Practice			260,421	337,079				
Suicide Prevention			70,886					
	407,245	-	4,452,724	5,072,976	6,222,729	5,459,000	3,138,431	4,845,589
Total State	29,443,345	17,083,230	27,489,894	72,521,743	61,959,308	41,837,400	36,695,291	42,399,327
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)	5,704,036
	65%	-42%	61%	164%	-15%	-32%	-12%	16%

Total Local Revenue is \$179,064,589



Local Revenue	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget
Local Revenue								
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
Sale of Publications	304,131	206,778	195,374	242,802	284,310	359,541	253,710	266,900
Food Sales	352,932	202,486	28,275	112,834	192,921	160,732	153,755	165,000
Leases and Rentals	4,776				1,783		-	3,745
Other Sales			(2,500)		1,067	9,628	9,671	16,117
Total Local	3,661,695	3,765,064	3,921,317	4,672,037	4,650,973	4,945,152	4,511,685	3,788,475
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
Interagency Fees and Contracts								
ACCESS Fees	298,197	391,560						
Audiologist SELPA	273,327	289,467	246,391	258,114	328,452	317,345	121,855	123,870
Bi-Tech Fees	3,117,013	3,049,022	3,147,934	3,130,000	3,664,375	4,077,050	4,385,750	4,186,800
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	926,798
CA Collaborative for Education Excellence (CCEE)								295,434
California Guidance Initiative							-	34,271
California Mathematics Science & Computer Scienc (Cal-MSCS) Professional							162,733	150,427
CCSPP Regional Tech Asst.					41,132	440,793	1,437,795	592,846
Comp Literacy School Development						653,830	276,074	284,308
Courier JPA	230,000	190,000	210,000	215,000	215,000	215,000	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	196,500
Education Support Dependent	-							
Education Workforce Investment			66,110	53,558	249,658	160	3,150	-
Environmental Field	831,505	707,885	262,624		919,254	1,111,467	1,237,271	800,000
Fairview Development			102,550	81,493	-		-	-
HCA After Hours Nurse			800,000	707,400	(314)			
Imagining Services	97,731	113,517	93,500	76,140	100,813	126,209	143,218	142,830
IMPACT	1,895,395	3,194,384	1,359,994	1,147,340	1,449,911	560,990	636,876	380,000
IT Services	145,715	193,578	366,856	391,280	388,870	374,775	431,400	299,600
Juvenile Justice Crime Prevention Act								225,000
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
Mental Health Services			1,125,000	1,500,000	2,033,993	1,466,810	263,677	1,229,920
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	2,622,908
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
Project Sunshine					800,000	1,275,125	1,549,750	216,500
Safety of Students	831,078							
School Based Stress Mgt	155,001	155,000						
School Based Supplemntal	242,553							
School Linked Partnerships & Capacity							23,033,583	3,020,787
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
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	35,593,952
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	3,466,626
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	614,178
Total Interagency	44,231,838	54,069,505	42,207,475	44,816,079	50,343,076	48,248,575	75,340,173	57,186,229
Registrations for Workshops	4,469,921	3,598,823	2,225,592	4,221,829	5,035,032	7,092,682	6,253,690	6,561,761
Medical Administrative Activities (MAA)			255,723	28,114,493	22,882,330	17,550,783	21,296,174	23,478,792
Medi-Cal ACCESS				383,695	49,125	118,049	64,910	40,000
Spec Schools Medi-Cal				472,750	1,022,489	4,354,005	4,565,191	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	14,722,389
Total all 8600 Object Codes	61,335,042	70,756,390	54,846,009	82,036,926	105,947,945	121,720,192	143,175,513	127,148,166
Tuition								
ACCESS	28,853,744	35,415,141	35,438,488	34,264,017	36,584,643	36,518,047	40,050,726	45,046,958
Charter School Admin Fee	399,597	467,811	654,152	811,850	1,008,079	1,314,839	1,495,497	1,750,925
Special Schools	3,914,894	3,954,877	3,901,627	3,580,407	4,272,227	4,842,700	4,341,494	4,530,243
Other	16,351	15,976	18,705	19,441	21,211	11,174	19,913	588,297
Total all 8700 Object Codes	33,184,586	39,853,805	40,012,972	38,675,717	41,886,160	42,686,761	45,907,630	51,916,423
Total All Local Revenue	94,519,628	110,610,195	94,858,981	120,712,643	147,834,106	164,406,953	189,083,143	179,064,589
Change from Prior year	6,255,235	16,090,567	(15,751,214)	25,853,662	27,121,463	16,572,847	41,249,037	(10,018,554)
	7%	17%	-14%	27%	22%	11%	28%	-5%

Expenditures



Salary and benefits are 55% of the general budget. OCDE has 1,541 employees, 1,285 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
Certificated Salaries	48,838,222	50,198,007	51,554,629	55,824,774	59,512,561	61,908,181	64,846,203	68,348,525
Classified Salaries	55,819,243	57,829,647	63,031,112	66,004,042	71,152,478	79,124,149	81,703,595	85,283,769
Employee Benefits	52,919,852	56,005,568	58,606,044	61,185,506	65,887,876	72,574,566	75,314,287	77,861,038
Total Salary and Benefits	157,577,317	164,033,222	173,191,785	183,014,322	196,552,915	213,606,896	221,864,085	231,493,332
Total Regular Employees	1145	1160	1195	1221	1265	1285		

AB1200 guidelines require us to project revenue and expenditures for the current, and two subsequent years. The chart above is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item as it represents 55% of our budget.

Salaries in 2025-2026 reflect the savings from retirements and reductions through attrition. Negotiations with Classified, Management and Supervisory groups are settled. Negotiations with the Certificated bargaining group is still open. Accordingly, employee health and welfare benefits and salary increases are included for all staff, except for the certificated bargaining group. The State Teachers Retirement System (STRS) employers' rates remained at 19.10% for 2025-2026. The Public Employees Retirement System (PERS) decreased the employer rate from 27.05% in 2024-2025 to 26.81% in 2025-2026. However, the PERS rates are projected to decrease to 26.40% in 2026-2027 before increasing to 26.90% in 2027-2028.

Salaries

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

Certificated Positions	
Teachers' Salaries	\$ 31,750,206
Pupil Support Salaries	5,381,657
Supervisors' and Administrators' Salaries	21,907,379
Other Certificated Salaries	2,868,939
Total Certificated Salaries	\$ 61,908,181
Classified Positions	
Instructional Salaries	\$ 15,127,845
Support Salaries	3,957,905
Supervisors' and Administrators' Salaries	39,969,250
Clerical, Technical, and Office Salaries	19,833,749
Other Classified Salaries	235,400
Total Classified Salaries	\$ 79,124,149

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.

Benefits	
State Teachers' Retirement (STRS)	\$ 16,090,065
Public Employers' Retirement (PERS)	21,682,443
Medicare/PARS	2,285,813
Health & Welfare	28,776,323
Unemployment	72,078
Workers' Compensation	2,680,644
Other Benefits	987,200
Total Employee Benefits	\$ 72,574,566

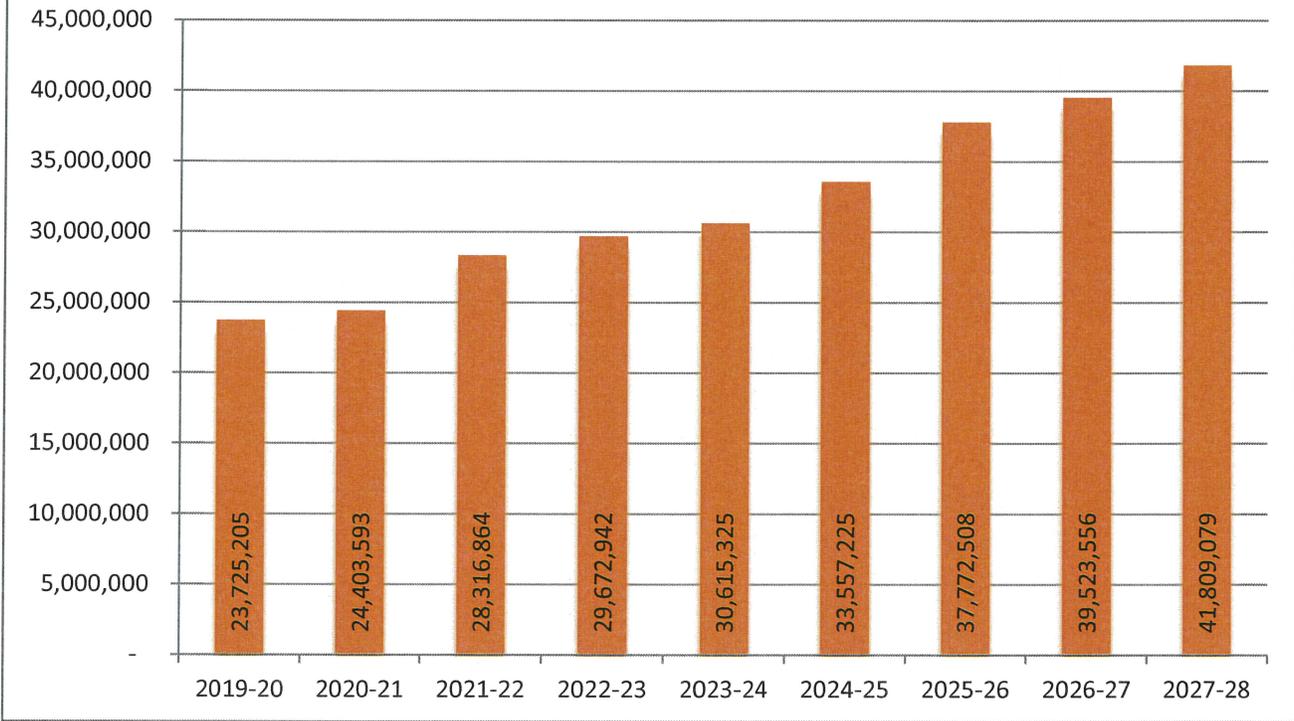
Salaries and Benefits Projection Summary

Salaries: Negotiations have been settled with all groups, except for the certificated bargaining group which is still in process.

Medical Benefits: We have completed negotiations for our health plans with the classified, management and supervisory groups. Negotiations with the certificated group remains in progress. For 2025-26, we anticipate the overall program costs will increase by approximately 3%. We continue to meet with our Health Benefits Review Committee regularly and analyze utilization of our plans. This 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 2025-2026 and the PERS employer rate decreased from 27.05% to 26.81%.

Impact of Rate Increases for Retirement Contributions



Books and Supplies

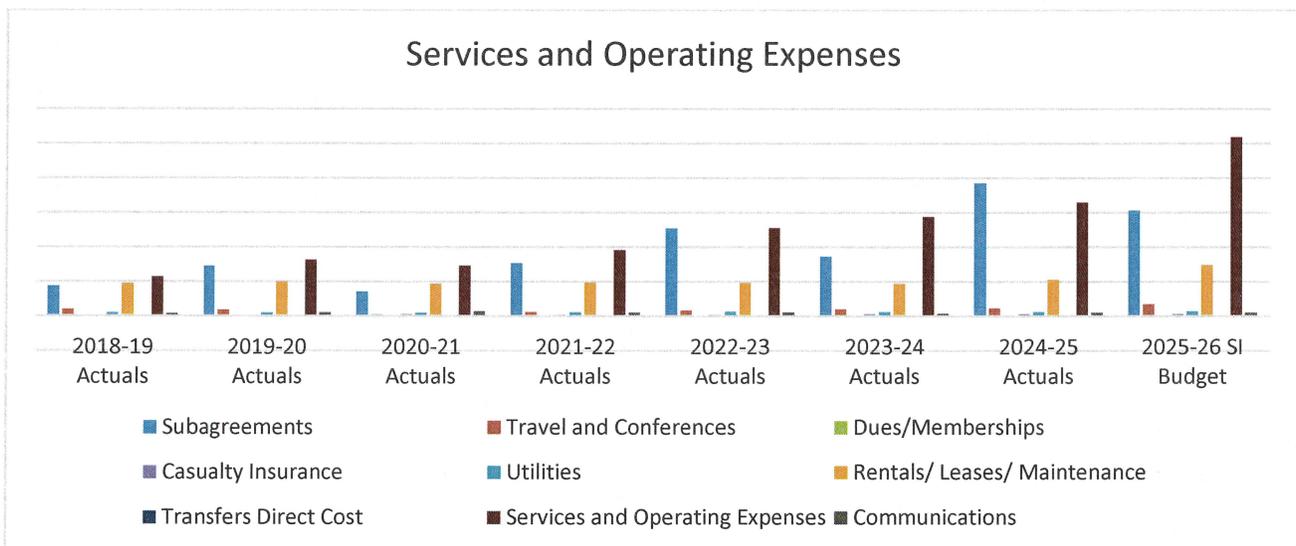
Expenditures in this category are specific to books, supplies, and non-capitalized equipment (equipment under \$5,000)

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Textbooks/Inst. Materia	192,688	404,745	303,759	1,147,860	321,043	586,728	589,530	592,388
General Supplies	6,175,296	6,196,696	7,691,718	11,912,006	19,188,946	16,168,085	12,253,949	12,398,263
Equipment	1,572,288	999,824	808,446	1,561,308	1,615,593	1,671,648	1,693,945	1,716,688
Total	7,940,271	7,601,265	8,803,922	14,621,174	21,125,581	18,426,461	14,537,424	14,707,339

Incorporated in the Materials and Supplies category is a holding account of \$1,051,681 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.



Sub-Agreements: \$30,650,549

These are contracts with other agencies for services they provide on our behalf. Multi-Tier System of Support (MTSS) is \$15,125,148, transportation services is \$7,526,008, various programs is \$2,925,866, K-12 Strong Workforce is \$1,997,258, School Linked Partnership is \$1,624,368, and TUPE is \$1,451,901.

Travel and Conference: \$3,437,070

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 \$602,329 for 2025-2026. 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 \$1,503,706 for 2025-2026. Many of our programs require statewide collaboration, which usually includes 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 \$1,331,035 for 2025-2026.

Dues and Memberships: \$291,157

- 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: \$632,000

- 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: \$1,474,517

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

Rentals and Leases: \$14,769,227

- The cost of leasing our school sites is budgeted at \$5,725,260. This category also includes equipment maintenance agreements for all of our sites.

Transfers of Direct Costs: (\$169,264)

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

Professional Services: \$51,851,397

- 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
Student Programs	4,519	26,837	24,200	96,132	9,638	-	223,000	222,500
General Administration	43,032	4,931	4,206	2,629	49,237	43,920	146,288	463,855
Project Glad					17,204	5,291	8,728	27,706
County Board	374,611	706,485	1,362,983	1,121,078	956,473	823,183	455,825	600,000
County Superintendent	287,149	843,753	1,060,353	207,143	49,946	44,483	29,910	25,000
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**	-	-	-	-	-
Total	1,025,043	1,586,599	2,511,072	1,566,536	1,193,574	933,714	863,751	1,339,061

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

Communications: \$1,031,808

- 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 \$2.2 million for new equipment in the 2025-2026 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 \$1,198,695 to the Child Development Program that is accounted for in Fund 12. This is required because state and federal program entitlements cap our indirect rate at 8%. We are also budgeting to transfer \$180,650 to the County Schools Facilities Fund 35 to closeout Community School #9; and transfer \$980,735 for contributions to the Deferred Maintenance Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency

This is the difference between revenue and expenditures. If we have more revenue than expenditures, then it is an Excess. Less current year revenue than current year expenditures is a Deficiency. The 2025-2026 Second Interim Budget projects a deficit of \$8,207,216.

Summary

Our 2025-2026 Second Interim Budget projections reflect a deficit (current year revenues versus current year expenditures) of \$8,207,216. This budget excludes ESSER III funds that were expended in 2024-2025 by the September 30, 2024 deadline.

The current year revenue versus expenditures show a deficit, however, our on-going expenditures are balanced to on-going revenue. We do not have a structural deficit. Salary and benefit increases are included for all groups, except for the certificated bargaining group as negotiations are still in process. Additionally, legislative changes in layoff timelines will require close monitoring of our budget needs.

We continue to evaluate our instructional needs, as we are required to 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 on planning for on-going expenditures based on one-time funding, and we continue to closely monitor our enrollment trends and adjust staffing as needed. Most 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 2025-2026 ending fund balance is projected to be \$468,483,027

\$100,425,352 is committed for specific program needs

- \$26,336,817 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$14,558,157 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$14,102,827 is reserved for Rancho Soñado rebuild.
- \$13,380,425 is reserved for Lottery funds that have been reserved for contingencies.
- \$10,667,160 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$7,600,209 is reserved for District Differentiated Support.
- \$5,656,306 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.
- \$2,318,283 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$1,263,002 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.

\$104,514,304 is designated for carryover for specific programs

- \$52,305,825 is restricted for Routine Maintenance and is required by state statute.
- \$10,881,733 is restricted for Redevelopment for facility or health and safety related items.
- \$9,523,292 is restricted for Special Education Medi-Cal.
- \$8,480,972 is restricted for LCFF Equity Multiplier.
- \$6,627,142 is School Linked Partnerships.
- \$4,806,875 is restricted for Student Support & Enrichment.
- \$3,182,873 is restricted for Lottery instructional materials.
- \$2,985,273 is restricted for various Special Education programs.
- \$2,156,527 is restricted income for various programs.

- \$1,927,919 is restricted for one-time Learning Recovery Emergency.
- \$840,190 is restricted for one-time arts, music and instructional materials.
- \$795,683 is restricted for Project Sunshine.

\$263,473,371 is designated for Reserve for Economic Uncertainties

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

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

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

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

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

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

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

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

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

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

Second Interim Budget Planning Factors for 2025-2026 and MYPs

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

Planning Factor	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Average Daily Attendance (ADA)								
ADA funded at Annual Certification	457,344.46	431,735.12	412,264.59	410,881.64	406,286.30	407,731.13	407,694.73	407,661.73
Alt Ed JUV	475.03	288.81	320.91	257.00	237.95	204.00	194.00	184.00
Alt Ed Community	2,122.25	800.27	961.78	1,073.45	865.56	827.00	791.00	757.00
CountyWide ADA	453,486.27	428,757.59	409,517.80	408,093.02	406,286.30	407,731.13	407,694.73	407,661.73
District Referred ADA funded at Annual (P-2)	3,858.19	2,977.53	2,746.79	2,788.62	2,690.75	3,432.50	3,395.50	3,362.50
Alt Ed District Referred	3,248.88	2,521.85	2,305.95	2,341.82	2,245.89	2,993.00	2,948.00	2,903.00
Alt Ed CCPA	238.87	138.04	103.95	103.00	111.45	125.00	135.00	145.00
Special Schools	372.48	319.84	338.89	343.80	333.41	314.50	314.50	314.50
Dept of Finance (DOF) Estimated Statutory COLA	2.31%	1.07%	6.56%	8.22%	1.07%	2.30%	2.41%	3.06%
COLA Suspension	-2.31%	0%	0%	0%	0%	0%	0%	0%
Dept of Finance (DOF) Statutory COLA	0.00%	1.70%	6.56%	8.22%	1.07%	2.30%	2.41%	3.06%
Planning COLA	0%	5.07%	6.56%	8.22%	1.07%	2.30%	2.41%	3.06%
Statutory COLA on Special Education AB602 Funding	0%	4.05%	6.56%	8.22%	1.07%	2.30%	2.41%	3.06%
Lottery – Unrestricted per ADA	\$150	\$177	\$204	\$211	\$195	\$190	\$190	\$190
Lottery – Prop. 20 per ADA	\$49	\$82	\$100	\$102	\$88	\$82	\$82	\$82
Mandated Block Grant for Districts								
K-8 per ADA	\$32.18	\$32.79	\$34.94	\$37.81	\$38.21	\$39.09	\$40.03	\$41.25
Grade 9-12 per ADA	\$61.94	\$63.17	\$67.31	\$72.84	\$73.62	\$76.48	\$78.32	\$80.72
Other Restricted Funding	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions					
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%	3%	3%	3%	3%	3%
One-Time Entitlements:								
CARES Coronavirus (CR), Learning Loss Mitigation (LLM), 5-31-2021	6,841,234	-	-	-	-	-	-	-
CARES, Learning Loss Mitigation (LLM), 6-30-2021	924,123	-	-	-	-	-	-	-
Governor's Emergency Ed Relief (GEER)(LLMF), 9-30-2022	63,575	295,233	-	-	-	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER), 9-30-22	823,231	1,556,071	-	-	-	-	-	-
CARES, CRRSA, ARPA funding provided for stipends to support Childcare Providers, 6-30-2022	3,453,338	5,672,875	-	-	-	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	4,817,317	3,959,526	645,436	-	-	-	-
COVID Mitigation for County Offices, 6-30-2023	-	3,594,254	13,767,346	-	-	-	-	-
Expanded Learning Opportunities (ELO), Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	8,365	1,226,189	-	-	-	-	-
Expanded Learning Opportunities (ELO) Grant: GEER II, 9-30-2023	-	819	282,522	-	-	-	-	-
In Person Instruction AB88, 9-30-2024	436,346	319,588	3,273	3,217,547	366,221	-	-	-
Expanded Learning Opportunities (ELO), 9-30-2024	244,061	1,323,441	1,676,551	1,278,638	151,957	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) III, 9-30-2024	-	504	96,417	21,756,066	1,519,837	-	-	-
SELPA Special Education to Districts, 6-30-2023	-	1,793,388	1,546,265	-	-	-	-	-
ARPHomeless I & II Program, 6-30-2024	-	192,315	298,765	478,874	443,177	-	-	-
NSLP Emergency Cost Reimbursement	-	40,284	-	-	-	-	-	-
Workforce Development	-	-	1,244,922	687,334	110,349	-	-	-
Salaries								
Certificated - OCSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	Year 1 of 2: 6% on-schedule salary increase	Year 2 of 2: 3.25% on-schedule salary increase & 1-Time 2%	1% on-schedule + 1% 1-time salary increase	Pending negotiations	Pending negotiations	Pending negotiations
Classified - CSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	2% on-schedule salary increase	2% on-schedule salary increase	Pending negotiations	Pending negotiations
Supervisory/Confidential	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	2% on-schedule salary increase	2% on-schedule salary increase	Pending negotiations	Pending negotiations
Management	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	2% on-schedule salary increase	2% on-schedule salary increase	Pending negotiations	Pending negotiations
Step & Column-Certificated	1.22%	1.40%	1.71%	1.44%	1.82%	1.16%	1.16%	1.16%
Step & Column-Classified	0.58%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Employee Medical Benefits [all employees]	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department for CSEA, Supervisory, & None. Cap was raised accordingly. OCSEA pending negotiations.	n/a	n/a
STRS Employer Rates (Approximate)	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates (Approximate)	20.70%	22.91%	25.37%	26.68%	27.05%	26.81%	26.40%	26.90%
Medicare Rates	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance Rates	0.05%	0.50%	0.50%	0.05%	0.05%	0.05%	0.05%	0.05%
Workers Comp Rates	2.04%	2.15%	2.20%	2.20%	2.00%	1.86%	1.86%	1.86%
Books & Supplies	varies by program & site	varies by program & site	varies by program & site					
Other Operating Expenditures	varies by program & site	varies by program & site	varies by program & site					
Capital Outlay	varies by program & site	varies by program & site	varies by program & site					

ORANGE COUNTY DEPARTMENT OF EDUCATION
2025-2026 Second Interim Budget
March 4, 2026

REVENUES

<p>(1) LCFF/Revenue Limit Sources</p>	<p>Decreased by a net of (\$1,094,776) due to the following:</p> <ul style="list-style-type: none"> • \$627,087 increase for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding decrease in state aid funds is recorded in Fund 10 for SELPA pass thru) • (\$1,129,839) decrease for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200. • (\$592,024) decrease in various other components of the LCFF • No changes to projected Average Daily Attendance (ADA) for Alternative Education • <i>No change in the 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>	<p>Increased by a net of \$510,280 due to the following:</p> <ul style="list-style-type: none"> • \$362,484 increase in new interagency contract for Workforce Development Services • \$147,796 increase for changes to various categorical programs
<p>(3) Other State Revenue</p>	<p>Decreased by a net of (\$24,881) due to the following:</p> <ul style="list-style-type: none"> • \$301,154 increase in Learning Recovery Emergency Block Grant • \$178,458 increase in K-12 Strong Workforce funding ending June 30, 2026, which is carryover from the prior year • (\$301,609) decrease in Inclusive Early Education Expansion Program (IEEEP) • (\$202,884) decrease in various state programs
<p>(4) Other Local Revenue</p>	<p>Increased by a net of \$1,036,103 due to the following:</p> <ul style="list-style-type: none"> • \$579,111 increase in local revenue for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • \$483,640 increase in registration fees for various programs • \$401,870 increase in local revenue for various programs • (\$428,518) decrease in contract fees for Special Schools Connections due to a decrease in participation

ORANGE COUNTY DEPARTMENT OF EDUCATION
2025-2026 Second Interim Budget
March 4, 2026

EXPENDITURES	
(5) Certificated Salaries	<p>Decreased by a net of (\$1,040,366) due to the following:</p> <ul style="list-style-type: none"> • \$216,314 increase for vacant and new certificated positions that are projected to be filled this year • (\$1,160,486) decrease for (July – February) salary savings for unfilled positions budgeted for the whole year • (\$96,194) decrease for short term teacher S1S contracts, substitutes, and extra duty for various programs • Negotiations with Certificated OCSEA for 2025-2026 are pending settlement and are not included in this budget • Negotiations for 2025-26 with Certificated Management staff have been settled and are included in this budget.
(6) Classified Salaries	<p>Decreased by a net of (\$597,832) due to the following:</p> <ul style="list-style-type: none"> • \$525,781 increase for vacant and new classified positions that are projected to be filled this year • \$92,341 increase for short term positions • (\$1,117,227) decrease for (July – February) salary savings for unfilled positions budgeted for the whole year • (\$98,727) decrease for substitutes and extra duty for various programs • Negotiations for 2025-2026 with Classified, Supervisory, and Classified Management staff have been settled and are included in this budget.
(7) Employee Benefits	<p>Decreased by a net of (\$964,898) due to the following:</p> <ul style="list-style-type: none"> • \$520,733 increase for new health and welfare plan year • (\$1,156,240) decrease for (July- February) benefit savings for unfilled positions budgeted for the whole year • (\$329,391) decrease for benefits for vacant and new positions • Negotiations for 2025-2026 with Classified, Certificated & Classified Management and Supervisory bargaining groups have settled, and statutory benefits are included in this budget. • Negotiations for 2025-26 with Certificated OCSEA are pending and benefits are not included in this budget.
(8) Books and Supplies	<p>Decreased by a net of (\$1,602,605) due to the following:</p> <ul style="list-style-type: none"> • (\$763,336) decrease in health and safety equipment and supplies for multiple sites • (\$436,117) decrease for holding accounts as expenditures have been allocated to various programs that were awaiting program guidelines • (\$346,660) decrease in new and replacement equipment for various programs • (\$56,492) decrease in books and textbook for various programs

ORANGE COUNTY DEPARTMENT OF EDUCATION
2025-2026 Second Interim Budget
March 4, 2026

(9) Services, Other Operating Expenses	<p>Increased by a net of \$972,698 due to the following:</p> <ul style="list-style-type: none"> • \$1,065,729 increase for various operating expenditures for various programs • \$540,931 increase for instructional contracts for Connections • \$480,790 increase for instructional contracts for California Apprentice Initiative New & Innovation • (\$594,474) decrease for various consultant and service contracts for various programs • (\$321,770) decrease for contracts for Alternative Education Local Control Accountability Plan (LCAP) • (\$198,508) decrease in pass-through sub-agreements for various categorical programs
(10) Capital Outlay	<p>Decreased by a net of (\$2,461,659) due to the following:</p> <ul style="list-style-type: none"> • \$372,932 increase in new and replacement equipment for various programs • \$65,891 increase in improvement of sites and buildings for various programs • (\$2,900,482) decrease in improvement of sites and building for Rancho Sonado reconstruction. Most of the reconstructions will occur in 2026-2027
(11) Other Outgo	<p>Decreased by a net of (\$407,019) due to the following:</p> <ul style="list-style-type: none"> • \$557,314 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • \$165,505 increase in GASB 96 Subscription-Based Information Technology Arrangements (SBITA) valuation [required per Governmental Accounting Standards Board (GASB)] • (\$1,129,838) decrease for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources]
(12) Indirect Costs	<p>Increased by a net of \$277,195 due to the following:</p> <ul style="list-style-type: none"> • Due to an increase in expenditures in all funds
(13) Other Financing Sources	<p>Increased by a net of \$39,761 due to the following:</p> <ul style="list-style-type: none"> • \$39,761 increase for contribution to the Child Development Fund due to the changes in funding
(14) Ending Balance	<p>The total projected General ending fund balance is \$468,483,027.</p> <ul style="list-style-type: none"> • \$263,473,371 is designated as the Reserve for Economic Uncertainties. • \$104,514,304 is designated as Legally Restricted for programs • \$100,425,352 is designated for programs and grants • \$70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$263,473,371</p>

Orange County Department of Education
 2025-2026 Second Interim Budget (SI) -vs- 2025-2026 First Interim Budget (FI)

2/5/2026 Revenue	2025-26 First Interim Budget (FI)		2025-26 Second Interim Budget (SI)		2025-26 FI -vs- 2025-26 SI Variance		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
LCFF/Revenue Limit	133,308,721	7,086,051	140,394,772	132,212,215	7,087,781	139,299,996	(1,094,776)
Federal	-	16,317,500	16,317,500	-	16,827,780	16,827,780	510,280
Other State	7,395,530	35,028,678	42,424,208	7,248,737	35,150,590	42,399,327	(24,881)
Local Revenue	113,894,864	64,133,622	178,028,486	114,278,319	64,786,270	179,064,589	1,036,103
Total Revenue	254,599,115	122,565,851	377,164,966	253,739,271	123,852,421	377,591,692	426,726
Expenditures							
Certificated	37,542,008	25,406,539	62,948,547	36,997,710	24,910,471	61,908,181	(1,040,366)
Classified	50,792,219	28,929,762	79,721,981	49,903,515	29,220,634	79,124,149	(597,832)
Benefits	41,214,600	32,324,864	73,539,464	39,967,740	32,606,826	72,574,566	(964,898)
Books and Supplies	13,512,048	6,517,018	20,029,066	11,943,783	6,482,678	18,426,461	(1,602,605)
Services	50,940,115	52,055,648	102,995,763	50,821,009	53,147,452	103,968,461	972,698
Capital Outlay	10,730,152	109,537	10,839,689	7,981,449	396,581	8,378,030	(2,461,659)
Other Outgo	51,250,529	-	51,250,529	50,843,510	-	50,843,510	(407,019)
Transfers of Indirect	(19,730,648)	10,583,393	(9,147,255)	(20,225,312)	10,800,862	(9,424,450)	(277,195)
Total Expenditures	236,251,023	155,926,761	392,177,784	228,233,404	157,565,504	385,798,908	(6,378,876)
Excess/Deficiency	18,348,092	(33,360,910)	(15,012,818)	25,505,867	(33,713,083)	(8,207,216)	6,805,602
Transfers In	-	-	-	-	-	-	-
Transfers Out	(1,339,584)	(980,735)	(2,320,319)	(1,379,345)	(980,735)	(2,360,080)	(39,761)
Other Sources	-	-	-	-	-	-	-
Contributions	(13,072,389)	13,072,389	-	(13,043,379)	13,043,379	-	(29,010)
All Other Sources	(14,411,973)	12,091,654	(2,320,319)	(14,422,724)	12,062,644	(2,360,080)	(39,761)
Net Increase or Decrease in Fund	3,936,119	(21,269,256)	(17,333,137)	11,083,143	(21,650,439)	(10,567,296)	6,765,841
Beginning Balance	352,885,580	126,164,743	479,050,323	352,885,580	126,164,743	479,050,323	-
Audit Adjustment	-	-	-	-	-	-	-
Ending Balance	356,821,699	104,895,487	461,717,186	363,968,723	104,514,304	468,483,027	6,765,841

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	140,761,119.00	140,394,772.00	83,696,208.75	139,299,996.00	(1,094,776.00)	-0.8%
2) Federal Revenue		8100-8299	15,965,444.00	16,317,500.00	4,733,591.14	16,827,780.00	510,280.00	3.1%
3) Other State Revenue		8300-8599	41,665,369.00	42,424,208.00	25,360,185.95	42,399,327.00	(24,881.00)	-0.1%
4) Other Local Revenue		8600-8799	176,107,920.00	178,028,486.00	79,982,196.59	179,064,589.00	1,036,103.00	0.6%
5) TOTAL, REVENUES			374,499,852.00	377,164,966.00	193,772,182.43	377,591,692.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,048,449.00	62,948,547.00	35,225,269.11	61,908,181.00	1,040,366.00	1.7%
2) Classified Salaries		2000-2999	78,877,553.00	79,721,981.00	37,436,560.58	79,124,149.00	597,832.00	0.7%
3) Employee Benefits		3000-3999	77,457,331.00	73,539,464.00	35,768,840.85	72,574,566.00	964,898.00	1.3%
4) Books and Supplies		4000-4999	21,911,769.00	20,029,066.00	6,458,538.84	18,426,461.00	1,602,605.00	8.0%
5) Services and Other Operating Expenditures		5000-5999	83,094,117.00	102,995,763.00	30,566,604.05	103,968,461.00	(972,698.00)	-0.9%
6) Capital Outlay		6000-6999	22,724,680.00	10,839,689.00	1,279,363.84	8,378,030.00	2,461,659.00	22.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,264,731.00	51,250,529.00	3,143,263.47	50,843,510.00	407,019.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,810,353.00)	(9,147,255.00)	0.00	(9,424,450.00)	277,195.00	-3.0%
9) TOTAL, EXPENDITURES			392,568,277.00	392,177,784.00	149,878,440.74	385,798,908.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,068,425.00)	(15,012,818.00)	43,893,741.69	(8,207,216.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,902,053.00	2,320,319.00	180,650.00	2,360,080.00	(39,761.00)	-1.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,902,053.00)	(2,320,319.00)	(180,650.00)	(2,360,080.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,970,478.00)	(17,333,137.00)	43,713,091.69	(10,567,296.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	459,463,453.00	479,050,323.00		479,050,323.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			459,463,453.00	479,050,323.00		479,050,323.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			459,463,453.00	479,050,323.00		479,050,323.00		
2) Ending Balance, June 30 (E + F1e)			439,492,975.00	461,717,186.00		468,483,027.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	108,398,066.00	104,895,487.00		104,514,304.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	70,797,188.00	93,701,701.00		100,425,352.00		
Rancho Sonado Rebuilt	0000	9780	10,638,694.00					
COE LCAP Support & Approval	0000	9780	10,698,331.00					
One-Time Discretionary Savings	0000	9780	7,553,811.00					
Medial Administrative Activities (MAA)	0000	9780	5,143,672.00					
ACCESS LCFF / LCAP Priorities	0000	9780	9,264,574.00					
GASB 31 Fair Market Value Adjustment	0000	9780	2,656,463.00					
OCDE ERATE	0000	9780	2,501,369.00					
FIS V-Card District Discretionary	0000	9780	1,601,561.00					
2015-16 One-Time Discretionary	0000	9780	1,361,813.00					
Reserve for Outdated Checks	0000	9780	1,245,945.00					
GASB 96 Subscriptions Base IT	0000	9780	1,126,728.00					
Various Workshop Programs	0000	9780	783,048.00					
Classified School Employee Entitlement	0000	9780	761,287.00					
Various Other Designations	0000	9780	510,021.00					
Prelim Admin Svs Credentials - PASC Workshop	0000	9780	410,645.00					
Information Technology IT	0000	9780	265,870.00					
OC County Board Discretionary	0000	9780	250,000.00					
Charter School Special Fund	0000	9780	250,000.00					
General Liability	0000	9780	235,104.00					
Instructional Materials Lottery	1100	9780	13,209,624.00					
CTEp (ROP) Instructional Materials Lottery	1100	9780	328,628.00					
ACCESS LCFF / LCAP L Priorities	0000	9780		21,762,641.00				
Rancho Sonado Rebuilt	0000	9780		11,222,345.00				
Mandated Costs	0000	9780		10,698,331.00				
One Time Discretionary Savings	0000	9780		9,284,222.00				
COE LCAP Support & Approval	0000	9780		7,496,121.00				
Medical Administrative Activities (MAA)	0000	9780		5,443,880.00				
OCDE ERATE	0000	9780		2,318,283.00				
MTSS Professional Learning Inst (PLI)	0000	9780		1,923,335.00				
FIS V-Card District Discretionary	0000	9780		1,553,263.00				
2015-16 One-Time Discretionary	0000	9780		1,361,813.00				
Reserve for Outdate Checks	0000	9780		1,263,002.00				
Classified School Employee Entitlement	0000	9780		906,825.00				
CTE Credentialing Program	0000	9780		787,500.00				
Reserve for Various Workshop Programs	0000	9780		677,572.00				
Reserve for Various Other Designations	0000	9780		631,753.00				

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
GASB 96 Subscriptions Base IT	0000	9780		563,364.00				
Teacher Induction Program	0000	9780		544,700.00				
Prelim Admin Svs Credential PASC Workshop	0000	9780		437,448.00				
Bi-Tech Information Technology	0000	9780		355,870.00				
EISS Workshop	0000	9780		312,443.00				
OC County Board Discretionary	0000	9780		250,000.00				
Charter School Special Fund	0000	9780		250,000.00				
General Liability	0000	9780		235,104.00				
Instructional Materials Lottery	1100	9780		13,133,064.00				
CTEp (ROP) Instructional Materials Lottery	1100	9780		276,887.00				
CCPA Instructional Materials	1100	9780		11,935.00				
ACCESS LCFF / LCAP L Priorities	0000	9780				26,336,817.00		
Rancho Sonado Rebuilt	0000	9780				14,102,827.00		
Mandated Costs	0000	9780				10,667,160.00		
One Time Discretionary Savings	0000	9780				9,084,222.00		
COE LCAP Support & Approval	0000	9780				7,600,209.00		
Medical Administrative Activities (MAA)	0000	9780				5,656,306.00		
OCDE ERATE	0000	9780				2,318,283.00		
FIS V-Card District Discretionary	0000	9780				1,553,263.00		
2015-16 One-Time Discretionary	0000	9780				1,361,813.00		
MTSS Professional Learning Inst (PLI)	0000	9780				1,313,222.00		
Reserve for Outdate Checks	0000	9780				1,263,002.00		
CTE Credentialing Program	0000	9780				978,568.00		
Reserve for Various Workshop Programs	0000	9780				917,111.00		
Classified School Employee Entitlement	0000	9780				910,169.00		
GASB 96 Subscription Base IT	0000	9780				563,364.00		
Teacher Induction Program	0000	9780				544,700.00		
Reserve for Various Other Designations	0000	9780				485,491.00		
Bi-Tech Information Technology	0000	9780				355,870.00		
EISS Workshop	0000	9780				297,426.00		
OC County Board Discretionary	0000	9780				250,000.00		
Charter School Special Fund	0000	9780				250,000.00		
General Liability	0000	9780				235,104.00		
Instructional Materials Lottery	1100	9780				13,095,613.00		
CTEp (ROP) Instructional Materials Lottery	1100	9780				272,877.00		
CCPA Instructional Materials	1100	9780				11,935.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	260,227,721.00	263,049,998.00		263,473,371.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	27,925,393.00	27,558,726.00	17,755,340.00	27,670,215.00	111,489.00	0.4%

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	273,008.00	273,328.00	147,017.00	273,328.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	16,604.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	497,097.00	497,097.00	247,777.04	495,555.00	(1,542.00)	-0.3%
Timber Yield Tax		8022	0.00	0.00	.02	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	139,020,623.00	139,020,623.00	77,260,607.91	140,529,107.00	1,508,484.00	1.1%
Unsecured Roll Taxes		8042	4,406,609.00	4,406,609.00	3,695,813.98	4,526,548.00	119,939.00	2.7%
Prior Years' Taxes		8043	1,629,741.00	1,629,741.00	2,154,181.42	2,207,769.00	578,028.00	35.5%
Supplemental Taxes		8044	5,199,924.00	5,199,924.00	1,836,824.02	3,184,341.00	(2,015,583.00)	-38.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,460,779.00	13,460,779.00	6,901,011.15	11,514,526.00	(1,946,253.00)	-14.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			192,413,174.00	192,046,827.00	110,015,176.54	190,401,389.00	(1,645,438.00)	-0.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(749,512.00)	(749,192.00)	0.00	(749,193.00)	(1.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(273,008.00)	(273,328.00)	0.00	(273,328.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	896,607.00	896,607.00	136,554.00	818,452.00	(78,155.00)	-8.7%
Property Taxes Transfers		8097	(51,526,142.00)	(51,526,142.00)	(26,455,521.79)	(50,897,324.00)	628,818.00	-1.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,761,119.00	140,394,772.00	83,696,208.75	139,299,996.00	(1,094,776.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,019,987.00	933,661.00	0.00	933,661.00	0.00	0.0%
Special Education Discretionary Grants		8182	568,640.00	517,774.00	59.59	517,774.00	0.00	0.0%
Child Nutrition Programs		8220	530,000.00	550,000.00	63,468.50	550,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	2,806,505.00	3,139,875.00	716,310.87	3,573,251.00	433,376.00	13.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,539,316.00	4,364,338.00	1,822,948.23	4,428,015.00	63,677.00	1.5%
Title I, Part D, Local Delinquent Programs	3025	8290	1,176,163.00	1,012,688.00	594,848.26	1,033,701.00	21,013.00	2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title II, Part A, Supporting Effective Instruction	4035	8290	99,677.00	101,604.00	9,675.00	101,604.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	2,266.00	4,684.00	2,584.00	4,684.00	0.00	0.0%
Title III, English Learner Program	4203	8290	86,095.00	70,107.00	18,009.00	70,589.00	482.00	0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,683,646.00	3,012,152.00	1,063,965.40	3,003,884.00	(8,268.00)	-0.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,453,149.00	2,610,617.00	441,722.29	2,610,617.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,965,444.00	16,317,500.00	4,733,591.14	16,827,780.00	510,280.00	3.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	250,000.00	258,000.00	40,910.54	250,000.00	(8,000.00)	-3.1%
Mandated Costs Reimbursements		8550	874,232.00	874,232.00	843,777.00	843,777.00	(30,455.00)	-3.5%
Lottery - Unrestricted and Instructional Materials		8560	1,200,134.00	1,200,134.00	172,751.57	1,119,773.00	(80,361.00)	-6.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	147,647.00	157,191.00	36,911.81	159,645.00	2,454.00	1.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,321,534.00	2,400,634.00	2,805,661.69	2,389,535.00	(11,099.00)	-0.5%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	4,104,191.00	2,729,000.00	2,052,326.73	2,729,928.00	928.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	420,095.00	420,095.00	237,760.00	420,095.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	32,347,536.00	34,384,922.00	19,170,086.61	34,486,574.00	101,652.00	0.3%
TOTAL, OTHER STATE REVENUE			41,665,369.00	42,424,208.00	25,360,185.95	42,399,327.00	(24,881.00)	-0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,336,713.00	3,336,713.00	2,339,091.62	3,336,713.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	271,400.00	299,900.00	159,205.30	266,900.00	(33,000.00)	-11.0%
Food Service Sales		8634	165,000.00	165,000.00	59,826.61	165,000.00	0.00	0.0%
All Other Sales		8639	10,700.00	10,700.00	19,736.48	16,117.00	5,417.00	50.6%
Leases and Rentals		8650	0.00	0.00	3,745.00	3,745.00	3,745.00	New
Interest		8660	21,526,652.00	19,370,520.00	10,629,715.41	19,370,520.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,656,463.00	0.00	4,957,617.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	58,989,281.00	56,684,409.00	23,220,611.53	57,186,229.00	501,820.00	0.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,203,433.00	6,078,121.00	1,696,976.66	6,561,761.00	483,640.00	8.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	35,489,001.00	40,157,420.00	11,898,103.93	40,241,181.00	83,761.00	0.2%
Tuition		8710	45,260,166.00	49,577,201.00	24,980,763.00	49,577,201.00	0.00	0.0%
All Other Transfers In		8781-8783	1,615,360.00	1,764,751.00	2,273.72	1,755,471.00	(9,280.00)	-0.5%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	14,530.33	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	563,364.00	563,364.00	0.00	563,364.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			176,107,920.00	178,028,486.00	79,982,196.59	179,064,589.00	1,036,103.00	0.6%
TOTAL, REVENUES			374,499,852.00	377,164,966.00	193,772,182.43	377,591,692.00	426,726.00	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,569,647.00	31,864,892.00	18,604,841.78	31,750,206.00	114,686.00	0.4%
Certificated Pupil Support Salaries		1200	5,554,043.00	5,376,460.00	2,883,532.42	5,381,657.00	(5,197.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	23,827,445.00	22,881,227.00	12,253,177.07	21,907,379.00	973,848.00	4.3%
Other Certificated Salaries		1900	3,097,314.00	2,825,968.00	1,483,717.84	2,868,939.00	(42,971.00)	-1.5%
TOTAL, CERTIFICATED SALARIES			65,048,449.00	62,948,547.00	35,225,269.11	61,908,181.00	1,040,366.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	16,391,598.00	15,707,423.00	6,950,492.97	15,127,845.00	579,578.00	3.7%
Classified Support Salaries		2200	3,610,058.00	3,924,695.00	1,812,525.92	3,957,905.00	(33,210.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	38,611,080.00	39,822,705.00	19,013,022.89	39,969,250.00	(146,545.00)	-0.4%
Clerical, Technical and Office Salaries		2400	20,091,710.00	20,032,222.00	9,569,862.35	19,833,749.00	198,473.00	1.0%
Other Classified Salaries		2900	173,107.00	234,936.00	90,656.45	235,400.00	(464.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			78,877,553.00	79,721,981.00	37,436,560.58	79,124,149.00	597,832.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,748,397.00	16,186,455.00	5,965,074.93	16,090,065.00	96,390.00	0.6%
PERS		3201-3202	21,087,821.00	21,666,178.00	9,961,282.06	21,682,443.00	(16,265.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	2,238,286.00	2,287,074.00	1,102,842.21	2,285,813.00	1,261.00	0.1%
Health and Welfare Benefits		3401-3402	34,728,111.00	29,684,841.00	16,949,558.06	28,776,323.00	908,518.00	3.1%
Unemployment Insurance		3501-3502	71,786.00	73,237.00	35,693.90	72,078.00	1,159.00	1.6%
Workers' Compensation		3601-3602	2,630,803.00	2,688,530.00	1,357,150.03	2,680,644.00	7,886.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	103,527.68	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	952,127.00	953,149.00	293,711.98	987,200.00	(34,051.00)	-3.6%
TOTAL, EMPLOYEE BENEFITS			77,457,331.00	73,539,464.00	35,768,840.85	72,574,566.00	964,898.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	689,049.00	484,978.00	254.29	412,567.00	72,411.00	14.9%
Books and Other Reference Materials		4200	136,175.00	158,242.00	59,762.08	174,161.00	(15,919.00)	-10.1%
Materials and Supplies		4300	17,755,005.00	16,443,738.00	5,425,883.57	15,209,235.00	1,234,503.00	7.5%
Noncapitalized Equipment		4400	2,388,140.00	2,018,308.00	621,316.97	1,671,648.00	346,660.00	17.2%
Food		4700	945,400.00	923,800.00	351,321.93	958,850.00	(35,050.00)	-3.8%
TOTAL, BOOKS AND SUPPLIES			21,911,769.00	20,029,066.00	6,458,538.84	18,426,461.00	1,602,605.00	8.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	23,175,251.00	30,849,057.00	8,899,861.20	30,650,549.00	198,508.00	0.6%
Travel and Conferences		5200	3,150,094.00	3,350,445.00	1,011,703.31	3,437,070.00	(86,625.00)	-2.6%
Dues and Memberships		5300	276,269.00	286,187.00	200,039.42	291,157.00	(4,970.00)	-1.7%
Insurance		5400-5450	637,000.00	632,000.00	618,435.00	632,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,429,084.00	1,414,447.00	733,534.69	1,474,517.00	(60,070.00)	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,257,035.00	13,843,718.00	6,232,325.69	14,769,227.00	(925,509.00)	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(189,653.00)	(169,264.00)	(36,818.78)	(169,264.00)	0.00	0.0%

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	40,351,727.00	51,793,035.00	12,283,449.64	51,851,397.00	(58,362.00)	-0.1%
Communications		5900	1,007,310.00	996,138.00	624,073.88	1,031,808.00	(35,670.00)	-3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,094,117.00	102,995,763.00	30,566,804.05	103,968,461.00	(972,698.00)	-0.9%
CAPITAL OUTLAY								
Land		6100	151,450.00	151,450.00	0.00	161,450.00	(10,000.00)	-6.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,296,927.00	8,855,482.00	638,850.55	6,010,891.00	2,844,591.00	32.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,058,803.00	1,615,257.00	640,513.29	2,009,189.00	(393,932.00)	-24.4%
Equipment Replacement		6500	217,500.00	217,500.00	0.00	196,500.00	21,000.00	9.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,724,680.00	10,839,689.00	1,279,363.84	8,378,030.00	2,461,659.00	22.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers		7281-7283	20,817,708.00	21,428,839.00	2,477,788.47	21,986,153.00	(557,314.00)	-2.6%
All Other Transfers Out to All Others		7299	29,380,263.00	29,281,105.00	0.00	28,151,267.00	1,129,838.00	3.9%
Debt Service								
Debt Service - Interest		7438	43.00	43.00	5,595.76	5,668.00	(5,625.00)	-13,081.4%
Other Debt Service - Principal		7439	66,717.00	540,542.00	659,879.24	700,422.00	(159,880.00)	-29.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,264,731.00	51,250,529.00	3,143,263.47	50,843,510.00	407,019.00	0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(6,810,353.00)	(9,147,255.00)	0.00	(9,424,450.00)	277,195.00	-3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,810,353.00)	(9,147,255.00)	0.00	(9,424,450.00)	277,195.00	-3.0%
TOTAL, EXPENDITURES			392,568,277.00	392,177,784.00	149,878,440.74	385,798,908.00	6,378,876.00	1.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	921,318.00	1,158,934.00	0.00	1,198,695.00	(39,761.00)	-3.4%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	180,650.00	180,650.00	180,650.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,902,053.00	2,320,319.00	180,650.00	2,360,080.00	(39,761.00)	-1.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,902,053.00)	(2,320,319.00)	(180,650.00)	(2,360,080.00)	39,761.00	-1.7%

Resource	Description	2025-26 Projected Totals
6018	Student Support and Enrichment Block Grant	4,806,875.00
6211	Literacy Coaches and Reading Specialists Grant Program	525,490.00
6300	Lottery: Instructional Materials	3,182,873.00
6332	CA Community Schools Partnership Act - Implementation Grant	30,560.00
6355	Direct Support Professional Training Program	27,626.00
6383	Golden State Pathways Program	758,448.00
6500	Special Education	1,599,088.00
6546	Mental Health-Related Services	173,836.00
6620	Reversing Opioid Overdoses	380,659.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	840,190.00
7034	Child Nutrition: Commercial Dishwasher Grant	3,548.00
7311	Classified School Employee Professional Development Block Grant	118,952.00
7388	SB 117 COVID-19 LEA Response Funds	36,320.00
7399	LCFF Equity Multiplier	8,480,972.00
7435	Learning Recovery Emergency Block Grant	1,927,919.00
7810	Other Restricted State	6,188.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	52,305,825.00
9010	Other Restricted Local	29,308,935.00
Total, Restricted Balance		104,514,304.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	133,675,068.00	133,308,721.00	79,901,606.25	132,212,215.00	(1,096,506.00)	-0.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,296,018.00	7,395,530.00	8,091,032.29	7,248,737.00	(146,793.00)	-2.0%
4) Other Local Revenue		8600-8799	110,610,765.00	113,894,864.00	50,241,114.91	114,278,319.00	383,455.00	0.3%
5) TOTAL, REVENUES			251,581,851.00	254,599,115.00	138,233,753.45	253,739,271.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	40,231,641.00	37,542,008.00	21,467,555.16	36,997,710.00	544,298.00	1.4%
2) Classified Salaries		2000-2999	50,915,707.00	50,792,219.00	23,643,941.59	49,903,515.00	888,704.00	1.7%
3) Employee Benefits		3000-3999	44,176,047.00	41,214,600.00	21,197,611.47	39,967,740.00	1,246,860.00	3.0%
4) Books and Supplies		4000-4999	12,698,905.00	13,512,048.00	5,373,552.51	11,943,783.00	1,568,265.00	11.6%
5) Services and Other Operating Expenditures		5000-5999	44,107,991.00	50,940,115.00	17,653,678.19	50,821,009.00	119,106.00	0.2%
6) Capital Outlay		6000-6999	22,303,597.00	10,730,152.00	1,124,458.44	7,981,449.00	2,748,703.00	25.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,264,731.00	51,250,529.00	3,143,263.47	50,843,510.00	407,019.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,246,867.00)	(19,730,648.00)	(287,945.64)	(20,225,312.00)	494,664.00	-2.5%
9) TOTAL, EXPENDITURES			247,451,752.00	236,251,023.00	93,316,115.19	228,233,404.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,130,099.00	18,348,092.00	44,917,638.26	25,505,867.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	921,318.00	1,339,584.00	180,650.00	1,379,345.00	(39,761.00)	-3.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,087,276.00)	(13,072,389.00)	(27,106.28)	(13,043,379.00)	29,010.00	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,008,594.00)	(14,411,973.00)	(207,756.28)	(14,422,724.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,878,495.00)	3,936,119.00	44,709,881.98	11,083,143.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	341,973,404.00	352,885,580.00		352,885,580.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			341,973,404.00	352,885,580.00		352,885,580.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			341,973,404.00	352,885,580.00		352,885,580.00		
2) Ending Balance, June 30 (E + F1e)			331,094,909.00	356,821,699.00		363,968,723.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	70,797,188.00	93,701,701.00		100,425,352.00		
Rancho Sonado Rebuilt	0000	9780	10,638,694.00					
COE LCAP Support & Approval	0000	9780	10,698,331.00					
One-Time Discretionary Savings	0000	9780	7,553,811.00					
Medial Administrative Activities (MAA)	0000	9780	5,143,872.00					
ACCESS LCFF / LCAP Priorities	0000	9780	9,264,574.00					
GASB 31 Fair Market Value Adjustment	0000	9780	2,656,463.00					
OCDE ERATE	0000	9780	2,501,369.00					
FIS V-Card District Discretionary	0000	9780	1,601,561.00					
2015-16 One-Time Discretionary	0000	9780	1,361,813.00					
Reserve for Outdated Checks	0000	9780	1,245,945.00					
GASB 96 Subscriptions Base IT	0000	9780	1,126,728.00					
Various Workshop Programs	0000	9780	783,048.00					
Classified School Employee Entitlement	0000	9780	761,287.00					
Various Other Designations	0000	9780	510,021.00					
Prelim Admin Svs Credentials - PASC Workshop	0000	9780	410,645.00					
Information Technology IT	0000	9780	265,870.00					
OC County Board Discretionary	0000	9780	250,000.00					
Charter School Special Fund	0000	9780	250,000.00					
General Liability	0000	9780	235,104.00					
Instructional Materials Lottery	1100	9780	13,209,624.00					
CTEp (ROP) Instructional Materials Lottery	1100	9780	328,628.00					
ACCESS LCFF / LCAP L Priorities	0000	9780		21,762,641.00				
Rancho Sonado Rebuilt	0000	9780		11,222,345.00				
Mandated Costs	0000	9780		10,698,331.00				
One Time Discretionary Savings	0000	9780		9,284,222.00				
COE LCAP Support & Approval	0000	9780		7,496,121.00				
Medical Administrative Activities (MAA)	0000	9780		5,443,880.00				
OCDE ERATE	0000	9780		2,318,283.00				
MTSS Professional Learning Inst (PLI)	0000	9780		1,923,335.00				
FIS V-Card District Discretionary	0000	9780		1,553,263.00				
2015-16 One-Time Discretionary	0000	9780		1,361,813.00				
Reserve for Outdate Checks	0000	9780		1,263,002.00				
Classified School Employee Entitlement	0000	9780		906,825.00				
CTE Credentialing Program	0000	9780		787,500.00				
Reserve for Various Workshop Programs	0000	9780		677,572.00				
Reserve for Various Other Designations	0000	9780		631,753.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
GASB 96 Subscriptions Base IT	0000	9780		563,364.00				
Teacher Induction Program	0000	9780		544,700.00				
Prelim Admin Svs Credential PASC Workshop	0000	9780		437,448.00				
Bi-Tech Information Technology	0000	9780		355,870.00				
EISS Workshop	0000	9780		312,443.00				
OC County Board Discretionary	0000	9780		250,000.00				
Charter School Special Fund	0000	9780		250,000.00				
General Liability	0000	9780		235,104.00				
Instructional Materials Lottery	1100	9780		13,133,064.00				
CTEp (ROP) Instructional Materials Lottery	1100	9780		276,887.00				
CCPA Instructional Materials	1100	9780		11,935.00				
ACCESS LCFF / LCAP L Priorities	0000	9780				26,336,817.00		
Rancho Sonado Rebuilt	0000	9780				14,102,827.00		
Mandated Costs	0000	9780				10,667,160.00		
One Time Discretionary Savings	0000	9780				9,084,222.00		
COE LCAP Support & Approval	0000	9780				7,600,209.00		
Medical Administrative Activities (MAA)	0000	9780				5,656,306.00		
OCDE ERATE	0000	9780				2,318,283.00		
FIS V-Card District Discretionary	0000	9780				1,553,263.00		
2015-16 One-Time Discretionary	0000	9780				1,361,813.00		
MTSS Professional Learning Inst (PLI)	0000	9780				1,313,222.00		
Reserve for Outdate Checks	0000	9780				1,263,002.00		
CTE Credentialing Program	0000	9780				978,568.00		
Reserve for Various Workshop Programs	0000	9780				917,111.00		
Classified School Employee Entitlement	0000	9780				910,169.00		
GASB 96 Subscription Base IT	0000	9780				563,364.00		
Teacher Induction Program	0000	9780				544,700.00		
Reserve for Various Other Designations	0000	9780				485,491.00		
Bi-Tech Information Technology	0000	9780				355,870.00		
EISS Workshop	0000	9780				297,426.00		
OC County Board Discretionary	0000	9780				250,000.00		
Charter School Special Fund	0000	9780				250,000.00		
General Liability	0000	9780				235,104.00		
Instructional Materials Lottery	1100	9780				13,095,613.00		
CTEp (ROP) Instructional Materials Lottery	1100	9780				272,877.00		
CCPA Instructional Materials	1100	9780				11,935.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	260,227,721.00	263,049,998.00		263,473,371.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	27,925,393.00	27,558,726.00	17,755,340.00	27,670,215.00	111,489.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	273,008.00	273,328.00	147,017.00	273,328.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	16,604.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	497,097.00	497,097.00	247,777.04	495,555.00	(1,542.00)	-0.3%
Timber Yield Tax		8022	0.00	0.00	.02	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	139,020,623.00	139,020,623.00	77,260,607.91	140,529,107.00	1,508,484.00	1.1%
Unsecured Roll Taxes		8042	4,406,609.00	4,406,609.00	3,695,813.98	4,526,548.00	119,939.00	2.7%
Prior Years' Taxes		8043	1,629,741.00	1,629,741.00	2,154,181.42	2,207,769.00	578,028.00	35.5%
Supplemental Taxes		8044	5,199,924.00	5,199,924.00	1,836,824.02	3,184,341.00	(2,015,583.00)	-38.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,460,779.00	13,460,779.00	6,901,011.15	11,514,526.00	(1,946,253.00)	-14.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			192,413,174.00	192,046,827.00	110,015,176.54	190,401,389.00	(1,645,438.00)	-0.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(749,512.00)	(749,192.00)	0.00	(749,193.00)	(1.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	(273,008.00)	(273,328.00)	0.00	(273,328.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	896,607.00	896,607.00	136,554.00	818,452.00	(78,155.00)	-8.7%
Property Taxes Transfers		8097	(58,612,193.00)	(58,612,193.00)	(30,250,124.29)	(57,985,105.00)	627,088.00	-1.1%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			133,675,068.00	133,308,721.00	79,901,606.25	132,212,215.00	(1,096,506.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	874,232.00	874,232.00	843,777.00	843,777.00	(30,455.00)	-3.5%
Lottery - Unrestricted and Instructional Materials		8560	839,445.00	839,445.00	215,800.95	801,994.00	(37,451.00)	-4.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	5,582,341.00	5,681,853.00	7,031,454.34	5,602,966.00	(78,887.00)	-1.4%
TOTAL, OTHER STATE REVENUE			7,296,018.00	7,395,530.00	8,091,032.29	7,248,737.00	(146,793.00)	-2.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	96,400.00	124,900.00	47,504.51	91,900.00	(33,000.00)	-26.4%
Food Service Sales		8634	165,000.00	165,000.00	59,826.61	165,000.00	0.00	0.0%
All Other Sales		8639	700.00	700.00	0.00	700.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	3,745.00	3,745.00	3,745.00	New
Interest		8660	21,523,151.00	19,366,520.00	10,627,991.81	19,366,520.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,656,463.00	0.00	4,957,617.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,647,269.00	10,058,476.00	5,693,312.63	9,888,617.00	(169,859.00)	-1.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,743,808.00	5,616,996.00	1,453,551.20	6,098,436.00	481,440.00	8.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	27,879,445.00	31,187,199.00	4,906,159.43	31,297,608.00	110,409.00	0.4%
Tuition		8710	40,719,805.00	45,046,958.00	22,489,133.00	45,046,958.00	0.00	0.0%
All Other Transfers In		8781-8783	1,615,360.00	1,764,751.00	2,273.72	1,755,471.00	(9,280.00)	-0.5%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	563,364.00	563,364.00	0.00	563,364.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			110,610,765.00	113,894,864.00	50,241,114.91	114,278,319.00	383,455.00	0.3%
TOTAL, REVENUES			251,581,851.00	254,599,115.00	138,233,753.45	253,739,271.00	(859,844.00)	-0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	21,085,311.00	20,549,432.00	12,516,448.02	20,642,231.00	(92,799.00)	-0.5%
Certificated Pupil Support Salaries		1200	2,374,928.00	1,298,526.00	549,814.75	1,152,178.00	146,348.00	11.3%
Certificated Supervisors' and Administrators' Salaries		1300	16,238,724.00	15,296,399.00	8,209,076.68	14,790,520.00	505,879.00	3.3%
Other Certificated Salaries		1900	532,678.00	397,651.00	192,215.71	412,781.00	(15,130.00)	-3.8%
TOTAL, CERTIFICATED SALARIES			40,231,641.00	37,542,008.00	21,467,555.16	36,997,710.00	544,298.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,488,677.00	3,202,150.00	1,434,515.69	3,077,502.00	124,648.00	3.9%
Classified Support Salaries		2200	1,927,624.00	1,680,503.00	626,942.87	1,545,554.00	134,949.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	30,020,718.00	30,554,368.00	14,282,150.52	30,170,088.00	384,280.00	1.3%
Clerical, Technical and Office Salaries		2400	15,314,159.00	15,129,653.00	7,214,457.66	14,884,571.00	245,082.00	1.6%
Other Classified Salaries		2900	164,529.00	225,545.00	85,874.85	225,800.00	(255.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			50,915,707.00	50,792,219.00	23,643,941.59	49,903,515.00	888,704.00	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,041,113.00	7,172,672.00	3,686,811.04	7,111,705.00	60,967.00	0.8%
PERS		3201-3202	12,918,349.00	13,123,615.00	6,038,214.60	12,915,962.00	207,653.00	1.6%
OASDI/Medicare/Alternative		3301-3302	1,403,558.00	1,399,312.00	686,018.39	1,400,839.00	(1,527.00)	-0.1%
Health and Welfare Benefits		3401-3402	20,419,513.00	17,057,707.00	9,560,434.22	16,057,089.00	1,000,618.00	5.9%
Unemployment Insurance		3501-3502	45,120.00	44,881.00	22,143.63	43,690.00	1,191.00	2.7%
Workers' Compensation		3601-3602	1,574,683.00	1,643,340.00	841,472.83	1,633,819.00	9,521.00	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	103,527.68	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	773,713.00	773,073.00	258,989.08	804,636.00	(31,563.00)	-4.1%
TOTAL, EMPLOYEE BENEFITS			44,176,047.00	41,214,600.00	21,197,611.47	39,967,740.00	1,246,860.00	3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	301,982.00	97,911.00	254.29	25,500.00	72,411.00	74.0%
Books and Other Reference Materials		4200	110,559.00	115,004.00	44,024.59	114,600.00	404.00	0.4%
Materials and Supplies		4300	10,750,591.00	11,983,591.00	4,614,978.72	10,436,817.00	1,546,774.00	12.9%
Noncapitalized Equipment		4400	1,298,773.00	1,063,542.00	549,342.30	1,114,866.00	(51,324.00)	-4.8%
Food		4700	237,000.00	252,000.00	164,952.61	252,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,698,905.00	13,512,048.00	5,373,552.51	11,943,783.00	1,568,265.00	11.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,385,065.00	7,529,948.00	3,378,869.14	7,530,508.00	(560.00)	0.0%
Travel and Conferences		5200	1,823,012.00	1,949,567.00	575,736.40	1,987,332.00	(37,765.00)	-1.9%
Dues and Memberships		5300	248,500.00	252,568.00	194,160.43	254,791.00	(2,223.00)	-0.9%
Insurance		5400-5450	637,000.00	632,000.00	618,435.00	632,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,212,229.00	1,187,592.00	638,768.72	1,247,162.00	(59,570.00)	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,114,978.00	10,801,864.00	5,621,945.81	11,441,491.00	(639,627.00)	-5.9%
Transfers of Direct Costs		5710	(940,428.00)	(1,063,034.00)	(348,362.24)	(1,012,350.00)	(50,684.00)	4.8%
Transfers of Direct Costs - Interfund		5750	(189,653.00)	(169,264.00)	(36,818.78)	(169,264.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,971,438.00	28,984,953.00	6,446,407.25	28,027,948.00	957,005.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Communications		5900	845,850.00	833,921.00	564,536.46	881,391.00	(47,470.00)	-5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,107,991.00	50,940,115.00	17,653,678.19	50,821,009.00	119,106.00	0.2%
CAPITAL OUTLAY								
Land		6100	151,450.00	151,450.00	0.00	161,450.00	(10,000.00)	-6.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,296,927.00	8,855,482.00	638,850.55	6,010,891.00	2,844,591.00	32.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,637,720.00	1,505,720.00	485,607.89	1,622,608.00	(116,888.00)	-7.8%
Equipment Replacement		6500	217,500.00	217,500.00	0.00	186,500.00	31,000.00	14.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,303,597.00	10,730,152.00	1,124,458.44	7,981,449.00	2,748,703.00	25.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	20,817,708.00	21,428,839.00	2,477,788.47	21,986,153.00	(557,314.00)	-2.6%
All Other Transfers Out to All Others		7299	29,380,263.00	29,281,105.00	0.00	28,151,267.00	1,129,838.00	3.9%
Debt Service								
Debt Service - Interest		7438	43.00	43.00	5,595.76	5,668.00	(5,625.00)	-13,081.4%
Other Debt Service - Principal		7439	66,717.00	540,542.00	659,879.24	700,422.00	(159,880.00)	-29.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,264,731.00	51,250,529.00	3,143,263.47	50,843,510.00	407,019.00	0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,436,514.00)	(10,583,393.00)	(287,945.64)	(10,800,862.00)	217,469.00	-2.1%
Transfers of Indirect Costs - Interfund		7350	(6,810,353.00)	(9,147,255.00)	0.00	(9,424,450.00)	277,195.00	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,246,867.00)	(19,730,648.00)	(287,945.64)	(20,225,312.00)	494,664.00	-2.5%
TOTAL, EXPENDITURES			247,451,752.00	236,251,023.00	93,316,115.19	228,233,404.00	8,017,619.00	3.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	921,318.00	1,158,934.00	0.00	1,198,695.00	(39,761.00)	-3.4%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	180,650.00	180,650.00	180,650.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			921,318.00	1,339,584.00	180,650.00	1,379,345.00	(39,761.00)	-3.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(10,776,233.00)	(9,986,856.00)	(27,106.28)	(9,926,503.00)	60,353.00	-0.6%
Contributions from Restricted Revenues		8990	(3,311,043.00)	(3,085,533.00)	0.00	(3,116,876.00)	(31,343.00)	1.0%
(e) TOTAL, CONTRIBUTIONS			(14,087,276.00)	(13,072,389.00)	(27,106.28)	(13,043,379.00)	29,010.00	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,008,594.00)	(14,411,973.00)	(207,756.28)	(14,422,724.00)	(10,751.00)	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,086,051.00	7,086,051.00	3,794,602.50	7,087,781.00	1,730.00	0.0%
2) Federal Revenue		8100-8299	15,965,444.00	16,317,500.00	4,733,591.14	16,827,780.00	510,280.00	3.1%
3) Other State Revenue		8300-8599	34,369,351.00	35,028,678.00	17,269,153.66	35,150,590.00	121,912.00	0.3%
4) Other Local Revenue		8600-8799	65,497,155.00	64,133,622.00	29,741,081.68	64,786,270.00	652,648.00	1.0%
5) TOTAL, REVENUES			122,918,001.00	122,565,851.00	55,538,428.98	123,852,421.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,816,808.00	25,406,539.00	13,757,713.95	24,910,471.00	496,068.00	2.0%
2) Classified Salaries		2000-2999	27,961,846.00	28,929,762.00	13,792,618.99	29,220,634.00	(290,872.00)	-1.0%
3) Employee Benefits		3000-3999	33,281,284.00	32,324,864.00	14,571,229.38	32,606,826.00	(281,962.00)	-0.9%
4) Books and Supplies		4000-4999	9,212,864.00	6,517,018.00	1,084,986.33	6,482,678.00	34,340.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	38,986,126.00	52,055,648.00	12,912,925.86	53,147,452.00	(1,091,804.00)	-2.1%
6) Capital Outlay		6000-6999	421,083.00	109,537.00	154,905.40	396,581.00	(287,044.00)	-262.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,436,514.00	10,583,393.00	287,945.64	10,800,862.00	(217,469.00)	-2.1%
9) TOTAL, EXPENDITURES			145,116,525.00	155,926,761.00	56,562,325.55	157,565,504.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,198,524.00)	(33,360,910.00)	(1,023,896.57)	(33,713,083.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	14,087,276.00	13,072,389.00	27,106.28	13,043,379.00	(29,010.00)	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,106,541.00	12,091,654.00	27,106.28	12,062,644.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,091,983.00)	(21,269,256.00)	(996,790.29)	(21,650,439.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	117,490,049.00	126,164,743.00		126,164,743.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,490,049.00	126,164,743.00		126,164,743.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,490,049.00	126,164,743.00		126,164,743.00		
2) Ending Balance, June 30 (E + F1e)			108,398,066.00	104,895,487.00		104,514,304.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	108,398,066.00	104,895,487.00		104,514,304.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	7,086,051.00	7,086,051.00	3,794,602.50	7,087,781.00	1,730.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,086,051.00	7,086,051.00	3,794,602.50	7,087,781.00	1,730.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,019,987.00	933,661.00	0.00	933,661.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	568,640.00	517,774.00	59.59	517,774.00	0.00	0.0%
Child Nutrition Programs		8220	530,000.00	550,000.00	63,488.50	550,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	2,806,505.00	3,139,875.00	716,310.87	3,573,251.00	433,376.00	13.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,539,316.00	4,364,338.00	1,822,948.23	4,428,015.00	63,677.00	1.5%
Title I, Part D, Local Delinquent Programs	3025	8290	1,176,163.00	1,012,688.00	594,848.26	1,033,701.00	21,013.00	2.1%
Title II, Part A, Supporting Effective Instruction	4035	8290	99,677.00	101,604.00	9,675.00	101,604.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	2,266.00	4,684.00	2,584.00	4,684.00	0.00	0.0%
Title III, English Learner Program	4203	8290	86,095.00	70,107.00	18,009.00	70,589.00	482.00	0.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,683,646.00	3,012,152.00	1,063,965.40	3,003,884.00	(8,268.00)	-0.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,453,149.00	2,610,617.00	441,722.29	2,610,617.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,965,444.00	16,317,500.00	4,733,591.14	16,827,780.00	510,280.00	3.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	250,000.00	258,000.00	40,910.54	250,000.00	(8,000.00)	-3.1%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	360,689.00	360,689.00	(43,049.38)	317,779.00	(42,910.00)	-11.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	147,647.00	157,191.00	36,911.81	159,645.00	2,454.00	1.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	2,321,534.00	2,400,634.00	2,805,661.69	2,389,535.00	(11,099.00)	-0.5%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	4,104,191.00	2,729,000.00	2,052,326.73	2,729,928.00	928.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	420,095.00	420,095.00	237,760.00	420,095.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,765,195.00	28,703,069.00	12,138,632.27	28,883,608.00	180,539.00	0.6%
TOTAL, OTHER STATE REVENUE			34,369,351.00	35,028,678.00	17,269,153.66	35,150,590.00	121,912.00	0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,336,713.00	3,336,713.00	2,339,091.62	3,336,713.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	175,000.00	175,000.00	111,700.79	175,000.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	10,000.00	10,000.00	19,736.48	15,417.00	5,417.00	54.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,501.00	4,000.00	1,723.60	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	49,342,012.00	46,625,933.00	17,527,298.90	47,297,612.00	671,679.00	1.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	459,625.00	461,125.00	243,425.46	463,325.00	2,200.00	0.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,609,556.00	8,970,221.00	6,991,944.50	8,943,573.00	(26,648.00)	-0.3%
Tuition		8710	4,540,361.00	4,530,243.00	2,491,630.00	4,530,243.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	20,387.00	20,387.00	14,530.33	20,387.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,497,155.00	64,133,622.00	29,741,081.68	64,786,270.00	652,648.00	1.0%
TOTAL, REVENUES			122,918,001.00	122,565,851.00	55,538,428.98	123,852,421.00	1,286,570.00	1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,484,336.00	11,315,460.00	6,088,393.76	11,107,975.00	207,485.00	1.8%
Certificated Pupil Support Salaries		1200	3,179,115.00	4,077,934.00	2,333,717.67	4,229,479.00	(151,545.00)	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,588,721.00	7,584,828.00	4,044,100.39	7,116,859.00	467,969.00	6.2%
Other Certificated Salaries		1900	2,564,636.00	2,428,317.00	1,291,502.13	2,456,158.00	(27,841.00)	-1.1%
TOTAL, CERTIFICATED SALARIES			24,816,808.00	25,406,539.00	13,757,713.95	24,910,471.00	496,068.00	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,902,921.00	12,505,273.00	5,515,977.28	12,050,343.00	454,930.00	3.6%
Classified Support Salaries		2200	1,682,434.00	2,244,192.00	1,185,583.05	2,412,351.00	(168,159.00)	-7.5%
Classified Supervisors' and Administrators' Salaries		2300	8,590,362.00	9,268,337.00	4,730,872.37	9,799,162.00	(530,825.00)	-5.7%
Clerical, Technical and Office Salaries		2400	4,777,551.00	4,902,569.00	2,355,404.69	4,949,178.00	(46,609.00)	-1.0%
Other Classified Salaries		2900	8,578.00	9,391.00	4,781.60	9,600.00	(209.00)	-2.2%
TOTAL, CLASSIFIED SALARIES			27,961,846.00	28,929,762.00	13,792,618.99	29,220,634.00	(290,872.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,707,284.00	9,013,783.00	2,278,263.89	8,978,360.00	35,423.00	0.4%
PERS		3201-3202	8,169,472.00	8,542,563.00	3,923,067.46	8,766,481.00	(223,918.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	834,730.00	887,762.00	416,823.82	884,974.00	2,788.00	0.3%
Health and Welfare Benefits		3401-3402	14,308,598.00	12,627,134.00	7,389,123.84	12,719,234.00	(92,100.00)	-0.7%
Unemployment Insurance		3501-3502	28,666.00	28,356.00	13,550.27	28,388.00	(32.00)	-0.1%
Workers' Compensation		3601-3602	1,056,120.00	1,045,190.00	515,677.20	1,046,825.00	(1,635.00)	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	178,414.00	180,076.00	34,722.90	182,564.00	(2,488.00)	-1.4%
TOTAL, EMPLOYEE BENEFITS			33,281,284.00	32,324,864.00	14,571,229.38	32,606,826.00	(281,962.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	387,067.00	387,067.00	0.00	387,067.00	0.00	0.0%
Books and Other Reference Materials		4200	25,616.00	43,238.00	15,737.49	59,561.00	(16,323.00)	-37.8%
Materials and Supplies		4300	7,004,414.00	4,460,147.00	810,904.85	4,772,418.00	(312,271.00)	-7.0%
Noncapitalized Equipment		4400	1,087,367.00	954,766.00	71,974.67	556,782.00	397,984.00	41.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	708,400.00	671,800.00	186,369.32	706,850.00	(35,050.00)	-5.2%
TOTAL, BOOKS AND SUPPLIES			9,212,864.00	6,517,018.00	1,084,986.33	6,482,678.00	34,340.00	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,790,186.00	23,319,109.00	5,520,992.06	23,120,041.00	199,068.00	0.9%
Travel and Conferences		5200	1,327,082.00	1,400,878.00	435,966.91	1,449,738.00	(48,860.00)	-3.5%
Dues and Memberships		5300	27,769.00	33,619.00	5,878.99	36,366.00	(2,747.00)	-8.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	216,855.00	226,855.00	94,765.97	227,355.00	(500.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,142,057.00	3,041,854.00	610,379.88	3,327,736.00	(285,882.00)	-9.4%
Transfers of Direct Costs		5710	940,428.00	1,063,034.00	348,362.24	1,012,350.00	50,684.00	4.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,380,289.00	22,808,082.00	5,837,042.39	23,823,449.00	(1,015,367.00)	-4.5%
Communications		5900	161,460.00	162,217.00	59,537.42	150,417.00	11,800.00	7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,986,126.00	52,055,648.00	12,912,925.86	53,147,452.00	(1,091,804.00)	-2.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	421,083.00	109,537.00	154,905.40	388,581.00	(277,044.00)	-252.9%
Equipment Replacement		6500	0.00	0.00	0.00	10,000.00	(10,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			421,083.00	109,537.00	154,905.40	398,581.00	(287,044.00)	-282.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,436,514.00	10,583,393.00	287,945.64	10,800,862.00	(217,469.00)	-2.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,436,514.00	10,583,393.00	287,945.64	10,800,862.00	(217,469.00)	-2.1%
TOTAL, EXPENDITURES			145,116,525.00	155,926,761.00	56,562,325.55	157,565,504.00	(1,638,743.00)	-1.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	10,776,233.00	9,986,856.00	27,106.28	9,926,503.00	(60,353.00)	-0.6%
Contributions from Restricted Revenues		8990	3,311,043.00	3,085,533.00	0.00	3,116,876.00	31,343.00	1.0%
(e) TOTAL, CONTRIBUTIONS			14,087,276.00	13,072,389.00	27,106.28	13,043,379.00	(29,010.00)	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,106,541.00	12,091,654.00	27,106.28	12,062,644.00	29,010.00	0.2%

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 First Interim <u>Budget</u>	2025-26 Second Interim <u>Budget</u>	2026-27 Projected <u>Budget</u>	2027-28 Projected <u>Budget</u>
A. REVENUES					
LCFF/Revenue Limit Sources	133,116,278	140,394,772	139,299,996	143,113,986	149,028,281
Federal Revenues	15,563,970	16,317,500	16,827,780	15,102,845	15,102,845
Other State Revenues	36,695,291	42,424,208	42,399,327	38,296,150	39,468,011
Other Local Revenue	143,175,513	126,102,783	127,148,166	131,857,371	135,123,143
Other Transfers	45,907,630	51,925,703	51,916,423	53,002,055	54,413,712
TOTAL REVENUES	374,458,683	377,164,966	377,591,692	381,372,407	393,135,991
B. EXPENDITURES					
Certificated Salaries	59,512,561	62,948,547	61,908,181	64,846,203	68,348,525
Classified Salaries	71,152,478	79,721,981	79,124,149	85,013,486	88,729,054
Employee Benefits	65,887,876	73,539,464	72,574,566	75,314,287	77,861,038
Books and Supplies	21,125,581	20,029,066	18,426,461	14,537,424	14,707,339
Services, Other Oper. Exps	87,040,369	102,995,763	103,968,461	80,386,996	74,640,709
Capital Outlay	8,774,213	10,839,689	8,378,030	15,478,030	4,178,030
Other Outgo	32,110,056	42,103,274	41,419,060	47,584,456	53,456,161
Program Reductions				0	0
TOTAL EXPENDITURES	345,603,134	392,177,784	385,798,908	383,160,882	381,920,856
C. EXCESS (DEFICIENCY)	28,855,549	(15,012,818)	(8,207,216)	(1,788,475)	11,215,136
D. OTHER SOURCES/USES					
Interfund Transfers In - Spec Reserve	0	0	0	0	0
Interfund Transfers In - Other	0	0	0	0	0
Interfund Transfers Out - Child Care Fund	1,114,820	1,158,934	1,198,695	1,118,521	1,204,576
Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
Interfund Trfs Out - State School Bld Fd	0	180,650	180,650	0	0
Interfund Trfs Out - Def. Maint	0	0	0	0	0
Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

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

<u>DESCRIPTION</u>	2024-25 Unaudited Actuals	2025-26 First Interim Budget	2025-26 Second Interim Budget	2026-27 Projected Budget	2027-28 Projected Budget
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	0	0	0	887,113	887,113
Total Other Sources/Uses	(2,095,555)	(2,320,319)	(2,360,080)	(1,212,143)	(1,298,198)
<u>E.</u> NET INCREASE (DECREASE)	26,759,994	(17,333,137)	(10,567,296)	(3,000,618)	9,916,938
<u>F.</u> <u>FUND BALANCE</u>					
Beginning Balance, July 1,	452,290,338	479,050,323	479,050,323	468,483,027	465,482,409
Audit Adjustments/Restatements	0	0	0	0	0
Net Beginning Balance	452,290,338	479,050,323	479,050,323	468,483,027	465,482,409
Ending Balance, June 30,	<u>479,050,331</u>	<u>461,717,186</u>	<u>468,483,027</u>	<u>465,482,409</u>	<u>475,399,347</u>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	126,164,748	104,895,487	104,514,304	100,604,294	104,534,633
<u>Board Designated</u>					
Designated Amounts	103,541,448	93,451,701	100,175,352	81,738,487	66,919,443
Economic Uncertainties	249,274,136	263,299,998	263,723,371	283,069,629	303,875,271
Undesignated Amounts	0	0	0	(0)	(0)

Criteria and Standards Review Summary Explanation if Criteria are Not Met

2 **Local Control Funding Formula (LCFF) Revenue**

Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment, this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee.

Supplemental explanations if answered yes:

- S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.
- S6 We do not have any new long-term commitments that have been budgeted in subsequent years. The long-term commitment we currently have is the certificates of participation for the Esplanade facility for 4 years. We have no other outstanding liabilities that have not been included in the budget.
- S7a We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17.
- S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.
- S8 Salary and benefit negotiations are still open for the Certificated bargaining group. All other bargaining groups have settled.

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

Signed: _____ Date: _____
County Superintendent or Designee
Printed Name: Dr. Stefan Bean Title: County Superintendent

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 04, 2026 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2025-26)	1,031.00	1,031.00	0.0%	Met
1st Subsequent Year (2026-27)	985.00	985.00	0.0%	Met
2nd Subsequent Year (2027-28)	941.00	941.00	0.0%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2025-26)	3,307.50	3,307.50	0.0%	Met
1st Subsequent Year (2026-27)	3,260.50	3,260.50	0.0%	Met
2nd Subsequent Year (2027-28)	3,217.50	3,217.50	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2025-26)	407,731.73	407,731.73	0.0%	Met
1st Subsequent Year (2026-27)	407,694.73	407,694.73	0.0%	Met
2nd Subsequent Year (2027-28)	407,661.73	407,661.74	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2025-26)	125.00	125.00	0.0%	Met
1st Subsequent Year (2026-27)	135.00	135.00	0.0%	Met
2nd Subsequent Year (2027-28)	145.00	145.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
Current Year (2025-26)	192,046,827.00	190,401,389.00	-0.9%	Met
1st Subsequent Year (2026-27)	202,100,464.00	198,693,087.00	-1.7%	Met
2nd Subsequent Year (2027-28)	213,061,404.00	207,483,014.00	-2.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment, this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee .

3. **CRITERION: Salaries and Benefits**

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

County Office Salaries and Benefits Standard Percentage Range:

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2025-26)	216,209,992.00	213,608,896.00	-1.2%	Met
1st Subsequent Year (2026-27)	223,908,682.00	225,173,976.00	.6%	Met
2nd Subsequent Year (2027-28)	234,692,096.00	234,938,615.00	.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

Current Year (2025-26)	16,317,500.00	16,827,780.00	3.1%	No
1st Subsequent Year (2026-27)	14,592,565.00	15,102,845.00	3.5%	No
2nd Subsequent Year (2027-28)	14,592,565.00	15,102,845.00	3.5%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	42,424,208.00	42,399,327.00	-.1%	No
1st Subsequent Year (2026-27)	38,580,420.00	38,286,150.00	-.7%	No
2nd Subsequent Year (2027-28)	39,699,871.00	39,468,011.00	-1.1%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	178,028,488.00	179,064,589.00	.6%	No
1st Subsequent Year (2026-27)	183,241,073.00	184,859,426.00	.9%	No
2nd Subsequent Year (2027-28)	188,093,977.00	189,536,855.00	.8%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	20,029,066.00	18,426,461.00	-8.0%	Yes
1st Subsequent Year (2026-27)	16,171,395.00	14,537,424.00	-10.1%	Yes
2nd Subsequent Year (2027-28)	16,373,303.00	14,707,339.00	-10.2%	Yes

Explanation:
(required if Yes)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.

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

Current Year (2025-26)	102,995,763.00	103,968,461.00	.9%	No
1st Subsequent Year (2026-27)	79,410,125.00	80,386,998.00	1.2%	No
2nd Subsequent Year (2027-28)	73,658,732.00	74,640,709.00	1.3%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	236,770,194.00	238,291,896.00	.6%	Met
1st Subsequent Year (2026-27)	236,414,058.00	238,258,421.00	.8%	Met
2nd Subsequent Year (2027-28)	242,586,413.00	244,107,711.00	.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	123,024,829.00	122,394,922.00	-.5%	Met
1st Subsequent Year (2026-27)	95,581,520.00	94,924,420.00	-.7%	Met
2nd Subsequent Year (2027-28)	90,032,035.00	89,348,048.00	-.8%	Met

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

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

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

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

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

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

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

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

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

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	7,451,192.10	7,451,211.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		7,451,211.00	

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

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 6B, Line 9)	74.6%	80.3%	85.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	24.9%	26.8%	28.6%

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

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

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

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

Yes

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

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

North Orange County SELPA (MM)

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	62,435,306.00	62,435,306.00	62,435,306.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2025-26)	11,083,143.00	228,612,749.00	N/A	Met
1st Subsequent Year (2026-27)	909,393.00	247,624,812.00	N/A	Met
2nd Subsequent Year (2027-28)	5,986,599.00	249,673,179.00	N/A	Met

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)(Form MYPI, Line D2)	Status
Current Year (2025-26)	468,483,027.00	Met
1st Subsequent Year (2026-27)	465,482,410.00	Met
2nd Subsequent Year (2027-28)	475,399,349.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	472,124,783.81	Met

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

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

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

Explanation:
(required if NOT met)

8.

CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$88,000 (greater of)	0 to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000 to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000 to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001 and over

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	388,158,988.00	385,260,137.00	384,106,165.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	388,158,988.00	385,260,137.00	384,106,165.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b If Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	388,158,988.00	385,260,137.00	384,106,165.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	7,763,179.76	7,705,202.74	7,682,123.30
6. Reserve Standard - by Amount (From percentage level chart above)	2,611,000.00	2,611,000.00	2,611,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	7,763,179.76	7,705,202.74	7,682,123.30

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	263,473,371.00	263,069,630.00	303,875,272.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	26,169,673.00	26,169,673.00	26,169,673.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	289,643,044.00	309,239,303.00	330,044,945.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	74.82%	80.27%	85.93%
County Office's Reserve Standard (Section 8A, Line 7):	7,763,179.76	7,705,202.74	7,682,123.30
Status:	Met	Met	Met

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

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first Interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.
Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.
Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(9,986,856.00)	(9,926,503.00)	-.6%	(60,353.00)	Met
1st Subsequent Year (2026-27)	(9,344,783.00)	(8,934,826.00)	-4.4%	(409,957.00)	Met
2nd Subsequent Year (2027-28)	(10,017,312.00)	(9,389,178.00)	-6.3%	(628,134.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)	2,320,319.00	2,360,080.00	1.7%	39,761.00	Met
1st Subsequent Year (2026-27)	2,099,256.00	2,099,256.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	2,185,310.00	2,185,311.00	0.0%	1.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	4	01/8615	01/56XX/73X	5,130,000
General Obligation Bonds				
Supp Early Retirement Program	1	01/12/Various	01/12/39XX	474,446
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0

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, 2025
TOTAL:				5,604,446

Type of Commitment (continued):	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	1,195,000	1,230,000	1,265,000	1,300,000
General Obligation Bonds				
Supp Early Retirement Program	474,466	474,466	0	0
State School Building Loans				
Compensated Absences	726,804			

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	2,396,270	1,704,466	1,265,000	1,300,000
Has total annual payment increased over prior year (2024-25)	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

b. If Yes to Item 1a, have there been changes since first Interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first Interim in OPEB contributions?

No

2 OPEB Liabilities

a. Total OPEB liability

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

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	2,559,490.00	2,559,490.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,559,490.00	2,559,490.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2025	Aug 12, 2025

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Current Year (2025-26)	148,832.00	148,832.00
1st Subsequent Year (2026-27)	166,302.00	166,302.00
2nd Subsequent Year (2027-28)	174,125.00	174,125.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Current Year (2025-26)	29.00	29.00
1st Subsequent Year (2026-27)	29.00	29.00
2nd Subsequent Year (2027-28)	29.00	29.00

4. Comments:

Upon retirement, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total amount in Fund 17.

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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

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

b. Unfunded liability for self-insurance programs

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2025-26)	2,207,885.00	2,207,885.00
1st Subsequent Year (2026-27)	2,207,885.00	2,207,885.00
2nd Subsequent Year (2027-28)	2,207,885.00	2,207,885.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00

4 Comments:

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

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	245.30	240.16	240.16	240.16

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since First Interim Projections

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

01

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

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

Negotiations Not Settled

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

418,957

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. Amount included for any tentative salary schedule increases

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

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

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

No	No	No
----	----	----

2. Total cost of H&W benefits

6,692,972	6,692,970	6,692,972
-----------	-----------	-----------

3. Percent of H&W cost paid by employer

92.0%	92.0%	92.0%
-------	-------	-------

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

(3.0%)	0.0%	0.0%
--------	------	------

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Yes	No	No
2.	481,976	487,557	493,202
3.	1.1%	1.1%	1.1%

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Yes	No	No
2.	Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	560.00	576.79	576.79	576.79

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

[]

Negotiations Not Settled

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

527,061

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

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

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

14,686,405	14,686,405	14,686,405
99.0%	99.0%	99.0%
1.3%	0.0%	0.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

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

If Yes, explain the nature of the new costs:

[]

Classified (Non-management) Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	No	No
	121,261	122,474	123,699
	1.0%	1.0%	1.0%

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	No	No
	Yes	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

n/a

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	460.20	467.96	467.96	467.96

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement
Change in salary schedule from prior year (may enter text, such as "Reopener")

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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

872,936

4. Amount included for any tentative salary schedule increases

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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 interim 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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits	14,011,231	14,011,231	14,011,231
Percent of H&W cost paid by employer	98.5%	98.5%	98.5%
Percent projected change in H&W cost over prior year	.7%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Are step & column adjustments included in the interim and MYPs?	Yes	No	No
Cost of step & column adjustments	169,187	172,233	175,333
Percent change in step & column over prior year	1.8%	1.8%	1.8%

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Are costs of other benefits included in the interim 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. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	231.00	204.00	210.00	204.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	827.00	827.00	812.00	827.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,058.00	1,031.00	1,022.00	1,031.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	2,702.00	2,993.00	2,993.00	2,993.00	0.00	0.0%
b. Special Education-Special Day Class	281.57	281.57	281.57	281.57	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	32.93	32.93	32.93	32.93	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,016.50	3,307.50	3,307.50	3,307.50	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,074.50	4,338.50	4,329.50	4,338.50	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	406,944.35	407,731.73	407,731.73	407,731.73	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	125.00	125.00	125.00	125.00	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	125.00	125.00	125.00	125.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	125.00	125.00	125.00	125.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	125.00	125.00	125.00	125.00	0.00	0.0%

Orange County Department of Education
 ALL FUND STATEMENT
 2025-26 Second Interim Budget -vs- 2025-26 First Interim Budget

Form 01
General Fund
 Subfund 0101

	2025-26 First Interim Budget	2025-26 Second Interim Budget
Revenues	377,164,966	377,591,692
Expenditures	392,177,784	385,798,908
Excess / (Deficit)	(15,012,818)	(8,207,216)
Beginning Balance (July 1)	479,050,323	479,050,323
Transfers / Other Audit Adjustments	(2,320,319)	(2,360,080)
Reserves / Ending Balance June 30	461,717,186	468,483,027

Form 10
Special Education Pass-Through Fund
 Subfund 1010

	2025-26 First Interim Budget	2025-26 Second Interim Budget
	61,036,543	60,410,585
	62,915,884	62,450,306
	(1,879,341)	(2,039,721)
	10,501,816	10,501,817
	-	-
	8,622,475	8,462,096.00

Form 12
Child Development Fund
 Subfund 1212

	2025-26 First Interim Budget	2025-26 Second Interim Budget
	107,883,110	110,857,512
	109,092,031	112,106,194
	(1,208,921)	(1,248,682)
	49,987	49,987
	1,158,934	1,198,695
	-	-

Form 14
Deferred Maintenance Fund
 Subfund 1414

	2025-26 First Interim Budget	2025-26 Second Interim Budget
	2,831,731	2,831,731
	6,488,274	6,488,274
	(3,656,543)	(3,656,543)
	36,990,842	36,990,842
	980,735	980,735
	34,315,034	34,315,034

Form 17
Special Reserve Fund
 Subfund 1717

	2025-26 First Interim Budget	2025-26 Second Interim Budget
Revenues	1,491,251	1,463,190
Expenditures	-	-
Excess / (Deficit)	1,491,251	1,463,190
Beginning Balance (July 1)	28,980,780	28,980,780
Transfers / Other Audit Adjustments		
Reserves / Ending Balance June 30	30,472,031	30,443,970

Form 30
State School Building Fund
 Subfund 3033

	2025-26 First Interim Budget	2025-26 Second Interim Budget
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

Form 35
School Facilities Fund
 Subfund 3535

	2025-26 First Interim Budget	2025-26 Second Interim Budget
	181,003	181,003
	416,000	420,000
	(234,997)	(238,997)
	3,442,749	3,442,749
	180,650	180,650
	3,388,402	3,384,402

Form 40
Capital Outlay Fund (Esplanade)
 Subfund 4040

	2025-26 First Interim Budget	2025-26 Second Interim Budget
	1,595,843	1,806,499
	1,782,825	2,759,150
	(186,982)	(952,651)
	4,438,272	4,438,272
	(179,575)	(75,692)
	4,071,715	3,409,929

Form 56
Debt Service Fund (Esplanade)
 Subfund 5656

	2025-26 First Interim Budget	2025-26 Second Interim Budget
Revenues	37,468	37,468
Expenditures	1,375,692	1,375,692
Excess / (Deficit)	(1,338,224)	(1,338,224)
Beginning Balance (July 1)	1,324,063	1,324,063
Transfers / Other Audit Adjustments	1,375,692	1,375,692
Reserves / Ending Balance June 30	1,361,531	1,361,531

Form 67
Dental Self-Insurance Fund
 Subfund 6769

	2025-26 First Interim Budget	2025-26 Second Interim Budget
	2,245,150	2,245,150
	1,494,726	1,494,726
	750,424	750,424
	8,670,761	8,670,761
	-	-
	9,421,185	9,421,185

TOTAL ALL FUNDS

	2025-26 First Interim Budget	2025-26 Second Interim Budget
	554,467,065	557,424,830
	575,743,216	572,893,250
	(21,276,151)	(15,468,420)
	573,449,593	573,449,594
	1,196,117	1,300,000
	553,369,559	559,281,174

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	51,526,142.00	51,526,142.00	26,455,521.79	50,897,324.00	(628,818.00)	-1.2%
2) Federal Revenue		8100-8299	8,815,405.00	8,630,858.00	0.00	8,634,099.00	3,241.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	7,432.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	423,739.00	879,543.00	272,599.37	879,162.00	(381.00)	0.0%
5) TOTAL, REVENUES			60,765,286.00	61,036,543.00	26,735,553.16	60,410,585.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	59,232,685.00	62,915,884.00	13,687,306.81	62,450,306.00	465,578.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,232,685.00	62,915,884.00	13,687,306.81	62,450,306.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,532,601.00	(1,879,341.00)	13,048,246.35	(2,039,721.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,532,601.00	(1,879,341.00)	13,048,246.35	(2,039,721.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,394,514.00	10,501,816.00		10,501,817.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,394,514.00	10,501,816.00		10,501,817.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,394,514.00	10,501,816.00		10,501,817.00		
2) Ending Balance, June 30 (E + F1e)			11,927,115.00	8,622,475.00		8,462,096.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,884,593.00	8,622,475.00		8,462,096.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	42,522.00	0.00		0.00		
GASB 31 Fair Market Value Adjustment	0000	9780	42,522.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	51,526,142.00	51,526,142.00	26,455,521.79	50,897,324.00	(628,818.00)	-1.2%
TOTAL, LCFF SOURCES			51,526,142.00	51,526,142.00	26,455,521.79	50,897,324.00	(628,818.00)	-1.2%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	8,815,405.00	8,630,858.00	0.00	8,634,099.00	3,241.00	0.0%
TOTAL, FEDERAL REVENUE			8,815,405.00	8,630,858.00	0.00	8,634,099.00	3,241.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	7,432.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	7,432.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	381,217.00	390,052.00	173,213.37	390,052.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	42,522.00	99,386.00	99,386.00	99,386.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	390,105.00	0.00	389,724.00	(381.00)	-0.1%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			423,739.00	879,543.00	272,599.37	879,162.00	(381.00)	0.0%
TOTAL, REVENUES			60,765,286.00	61,036,543.00	26,735,553.16	60,410,585.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,815,405.00	8,874,416.00	243,558.05	8,877,657.00	(3,241.00)	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	50,402,280.00	54,026,468.00	13,429,218.43	53,557,649.00	468,819.00	0.9%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	15,000.00	15,000.00	14,530.33	15,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,232,685.00	62,915,884.00	13,687,306.81	62,450,306.00	465,578.00	0.7%
TOTAL, EXPENDITURES			59,232,685.00	62,915,884.00	13,687,306.81	62,450,306.00		

Resource	Description	2025-26 Projected Totals
6500	Special Education	8,069,619.00
6546	Mental Health-Related Services	392,477.00
Total, Restricted Balance		8,462,096.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,451,727.00	8,775,305.00	4,885,093.25	8,207,899.00	(567,406.00)	-6.5%
3) Other State Revenue		8300-8599	31,041,095.00	97,250,921.00	49,061,317.59	100,328,150.00	3,077,229.00	3.2%
4) Other Local Revenue		8600-8799	2,194,816.00	1,856,884.00	1,172,205.77	2,321,463.00	464,579.00	25.0%
5) TOTAL, REVENUES			94,687,638.00	107,883,110.00	55,118,616.61	110,857,512.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	427,885.00	513,050.00	183,223.90	501,815.00	11,235.00	2.2%
2) Classified Salaries		2000-2999	5,952,622.00	6,557,511.00	2,983,089.31	6,167,834.00	389,677.00	5.9%
3) Employee Benefits		3000-3999	3,993,470.00	3,689,914.00	1,893,769.66	3,811,792.00	(121,878.00)	-3.3%
4) Books and Supplies		4000-4999	1,113,476.00	655,845.00	81,699.12	645,121.00	10,724.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	77,246,804.00	88,528,456.00	51,418,390.29	91,555,182.00	(3,026,726.00)	-3.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,810,353.00	9,147,255.00	0.00	9,424,450.00	(277,195.00)	-3.0%
9) TOTAL, EXPENDITURES			95,544,610.00	109,092,031.00	56,560,172.28	112,106,194.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(856,972.00)	(1,208,921.00)	(1,441,555.67)	(1,248,682.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	921,318.00	1,158,934.00	0.00	1,198,695.00	39,761.00	3.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			921,318.00	1,158,934.00	0.00	1,198,695.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,346.00	(49,987.00)	(1,441,555.67)	(49,987.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	151,172.00	49,987.00		49,987.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,172.00	49,987.00		49,987.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,172.00	49,987.00		49,987.00		
2) Ending Balance, June 30 (E + F1e)			215,518.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	215,518.00	0.00		0.00		
GASB 31 Fair Market Value Adjustment	0000	9780	215,518.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	61,451,727.00	8,775,305.00	4,885,093.25	8,207,899.00	(567,406.00)	-6.5%
TOTAL, FEDERAL REVENUE			61,451,727.00	8,775,305.00	4,885,093.25	8,207,899.00	(567,406.00)	-6.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	31,041,095.00	97,250,921.00	49,061,317.59	100,328,150.00	3,077,229.00	3.2%
TOTAL, OTHER STATE REVENUE			31,041,095.00	97,250,921.00	49,061,317.59	100,328,150.00	3,077,229.00	3.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,857,209.00	1,532,335.00	837,716.02	1,981,054.00	448,719.00	29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	215,518.00	243,320.00	243,284.00	243,320.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	122,089.00	81,229.00	25,057.96	97,089.00	15,860.00	19.5%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	62,000.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4,147.79	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,194,816.00	1,856,884.00	1,172,205.77	2,321,463.00	464,579.00	25.0%
TOTAL, REVENUES			94,687,638.00	107,883,110.00	55,118,616.61	110,857,512.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	427,707.00	512,872.00	183,148.90	501,637.00	11,235.00	2.2%
Other Certificated Salaries		1900	178.00	178.00	75.00	178.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			427,885.00	513,050.00	183,223.90	501,815.00	11,235.00	2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,430,476.00	2,995,174.00	1,233,880.19	2,451,208.00	543,966.00	18.2%
Clerical, Technical and Office Salaries		2400	3,511,056.00	3,551,017.00	1,746,404.62	3,706,076.00	(155,059.00)	-4.4%
Other Classified Salaries		2900	11,090.00	11,320.00	2,804.50	10,550.00	770.00	6.8%
TOTAL, CLASSIFIED SALARIES			5,952,622.00	6,557,511.00	2,983,089.31	6,167,834.00	389,677.00	5.9%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	77,130.00	79,394.00	3,235.02	79,394.00	0.00	0.0%
PERS		3201-3202	1,655,192.00	1,760,258.00	833,851.22	1,825,522.00	(65,264.00)	-3.7%
OASDI/Medicare/Alternative		3301-3302	94,433.00	99,590.00	46,106.60	102,068.00	(2,478.00)	-2.5%
Health and Welfare Benefits		3401-3402	2,018,932.00	1,611,832.00	943,513.50	1,660,347.00	(48,515.00)	-3.0%
Unemployment Insurance		3501-3502	3,168.00	3,351.00	1,567.46	3,474.00	(123.00)	-3.7%
Workers' Compensation		3601-3602	126,873.00	125,101.00	59,340.87	129,638.00	(4,537.00)	-3.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,742.00	10,388.00	6,154.99	11,349.00	(961.00)	-9.3%
TOTAL, EMPLOYEE BENEFITS			3,993,470.00	3,689,914.00	1,893,769.66	3,811,792.00	(121,878.00)	-3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,113,476.00	648,735.00	81,699.12	638,011.00	10,724.00	1.7%
Noncapitalized Equipment		4400	0.00	7,110.00	0.00	7,110.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,113,476.00	655,845.00	81,699.12	645,121.00	10,724.00	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,219,500.00	1,165,000.00	0.00	1,014,000.00	151,000.00	13.0%
Travel and Conferences		5200	71,313.00	57,411.00	32,273.39	58,764.00	(1,353.00)	-2.4%
Dues and Memberships		5300	13,607.00	7,857.00	13,610.00	7,857.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	170,094.00	111,694.00	78,597.20	111,694.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	189,653.00	169,264.00	36,818.78	169,264.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,578,885.00	87,013,178.00	51,255,664.31	90,189,551.00	(3,176,373.00)	-3.7%
Communications		5900	3,752.00	4,052.00	1,426.61	4,052.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,246,804.00	88,528,456.00	51,418,390.29	91,555,182.00	(3,026,726.00)	-3.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	6,810,353.00	9,147,255.00	0.00	9,424,450.00	(277,195.00)	-3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,810,353.00	9,147,255.00	0.00	9,424,450.00	(277,195.00)	-3.0%
TOTAL, EXPENDITURES			95,544,610.00	109,092,031.00	56,560,172.28	112,106,194.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	921,318.00	1,158,934.00	0.00	1,198,695.00	39,761.00	3.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			921,318.00	1,158,934.00	0.00	1,198,695.00	39,761.00	3.4%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			921,318.00	1,158,934.00	0.00	1,198,695.00		
(a - b + c - d + e)			921,318.00	1,158,934.00	0.00	1,198,695.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,697,669.00	1,809,211.00	1,075,797.75	1,809,211.00	0.00	0.0%
5) TOTAL, REVENUES			2,720,189.00	2,831,731.00	1,075,797.75	2,831,731.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,188,274.00	5,188,274.00	1,604.65	5,188,274.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,300,000.00	1,300,000.00	21,226.07	1,300,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,488,274.00	6,488,274.00	22,830.72	6,488,274.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,768,085.00)	(3,656,543.00)	1,052,967.03	(3,656,543.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			980,735.00	980,735.00	0.00	980,735.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,787,350.00)	(2,675,808.00)	1,052,967.03	(2,675,808.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,991,009.00	36,990,842.00		36,990,842.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,991,009.00	36,990,842.00		36,990,842.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,991,009.00	36,990,842.00		36,990,842.00		
2) Ending Balance, June 30 (E + F1e)			28,203,659.00	34,315,034.00		34,315,034.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	21,545,668.00	26,422,576.00		26,422,576.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	6,657,991.00	7,892,458.00		7,892,458.00		
Deferred Maintenance	0000	9780		7,892,458.00				
Deferred Maintenance	0000	9780	6,476,593.00					
GASB 31 Fair Market Value Adjustment	0000	9780	181,398.00					
Deferred Maintenance	0000	9780				7,892,458.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,516,271.00	1,487,319.00	753,905.75	1,487,319.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	181,398.00	321,892.00	321,892.00	321,892.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,697,669.00	1,809,211.00	1,075,797.75	1,809,211.00	0.00	0.0%
TOTAL, REVENUES			2,720,189.00	2,831,731.00	1,075,797.75	2,831,731.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,115,000.00	1,115,000.00	0.00	1,115,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,073,274.00	4,073,274.00	1,604.65	4,073,274.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,188,274.00	5,188,274.00	1,604.65	5,188,274.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,300,000.00	1,300,000.00	21,226.07	1,300,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,300,000.00	1,300,000.00	21,226.07	1,300,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,488,274.00	6,488,274.00	22,830.72	6,488,274.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			980,735.00	980,735.00	0.00	980,735.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,377,341.00	1,491,251.00	864,903.37	1,463,190.00	(28,061.00)	-1.9%
5) TOTAL, REVENUES			1,377,341.00	1,491,251.00	864,903.37	1,463,190.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,377,341.00	1,491,251.00	864,903.37	1,463,190.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,377,341.00	1,491,251.00	864,903.37	1,463,190.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,255,653.00	28,980,780.00		28,980,780.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,255,653.00	28,980,780.00		28,980,780.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,255,653.00	28,980,780.00		28,980,780.00		
2) Ending Balance, June 30 (E + F1e)			30,632,994.00	30,472,031.00		30,443,970.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	4,430,667.00	4,274,297.00		4,274,297.00		
GASB 45 ARC	0000	9780		4,274,297.00				
GASB 45 ARC	0000	9780	4,274,297.00					
GASB 31 Fair Market Value Adjustment	0000	9780	156,370.00					
GASB 45 ARC	0000	9780				4,274,297.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	26,202,327.00	26,197,734.00		26,169,673.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,220,971.00	1,224,634.00	598,286.37	1,196,573.00	(28,061.00)	-2.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	156,370.00	266,617.00	266,617.00	266,617.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,377,341.00	1,491,251.00	864,903.37	1,463,190.00	(28,061.00)	-1.9%
TOTAL, REVENUES			1,377,341.00	1,491,251.00	864,903.37	1,463,190.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	163,803.00	181,003.00	100,130.21	181,003.00	0.00	0.0%
5) TOTAL, REVENUES			163,803.00	181,003.00	100,130.21	181,003.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	416,000.00	416,000.00	416,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,000.00	0.00	0.00	4,000.00	(4,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,000.00	416,000.00	416,000.00	420,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			161,803.00	(234,997.00)	(315,869.79)	(238,997.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	180,650.00	180,650.00	180,650.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	180,650.00	180,650.00	180,650.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			161,803.00	(54,347.00)	(135,219.79)	(58,347.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,473,400.00	3,442,749.00		3,442,749.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,473,400.00	3,442,749.00		3,442,749.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,473,400.00	3,442,749.00		3,442,749.00		
2) Ending Balance, June 30 (E + F1e)			3,635,203.00	3,388,402.00		3,384,402.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,616,630.00	3,388,402.00		3,384,402.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	18,573.00	0.00		0.00		
GASB 45 Fair Market Value Adjustment	0000	9780	18,573.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	145,230.00	149,330.00	68,457.21	149,330.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	18,573.00	31,673.00	31,673.00	31,673.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			163,803.00	181,003.00	100,130.21	181,003.00	0.00	0.0%
TOTAL, REVENUES			163,803.00	181,003.00	100,130.21	181,003.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	416,000.00	416,000.00	416,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	416,000.00	416,000.00	416,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	2,000.00	0.00	0.00	4,000.00	(4,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,000.00	0.00	0.00	4,000.00	(4,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,000.00	416,000.00	416,000.00	420,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	180,650.00	180,650.00	180,650.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	180,650.00	180,650.00	180,650.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	180,650.00	180,650.00	180,650.00		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	3,384,402.00
Total, Restricted Balance		3,384,402.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,580,960.00	1,595,843.00	1,609,596.78	1,806,499.00	210,656.00	13.2%
5) TOTAL, REVENUES			1,580,960.00	1,595,843.00	1,609,596.78	1,806,499.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,000.00	17,000.00	6,843.55	17,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,260,825.00	1,260,825.00	627,170.42	1,220,150.00	40,675.00	3.2%
6) Capital Outlay		6000-6999	505,000.00	505,000.00	738,885.67	1,522,000.00	(1,017,000.00)	-201.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,782,825.00	1,782,825.00	1,372,899.64	2,759,150.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(201,865.00)	(186,982.00)	236,697.14	(952,651.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	1,196,117.00	1,196,117.00	0.00	1,300,000.00	103,883.00	8.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(179,575.00)	(179,575.00)	(72,846.00)	(75,692.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(381,440.00)	(366,557.00)	163,851.14	(1,028,343.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,493,300.00	4,438,272.00		4,438,272.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,493,300.00	4,438,272.00		4,438,272.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,493,300.00	4,438,272.00		4,438,272.00		
2) Ending Balance, June 30 (E + F1e)			3,111,860.00	4,071,715.00		3,409,929.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	3,111,860.00	4,071,715.00		3,409,929.00		
Esplanade Operational	0000	9780		4,071,715.00				
Esplanade Operational	0000	9780	3,022,458.00					
GASB 87 Lease Statement	0000	9780	73,541.00					
GASB 31 Fair Market Value Adjustment	0000	9780	15,861.00					
Esplanade Operational	0000	9780				3,409,929.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,337,000.00	1,337,000.00	1,495,245.07	1,546,362.00	209,362.00	15.7%
Interest		8660	216,099.00	215,422.00	73,653.97	206,716.00	(8,706.00)	-4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,861.00	31,421.00	31,421.00	31,421.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	12,000.00	12,000.00	9,276.74	22,000.00	10,000.00	83.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,580,960.00	1,595,843.00	1,609,596.78	1,806,499.00	210,656.00	13.2%
TOTAL, REVENUES			1,580,960.00	1,595,843.00	1,609,596.78	1,806,499.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,000.00	17,000.00	6,843.55	17,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,000.00	17,000.00	6,843.55	17,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	326,000.00	326,000.00	186,603.28	326,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	473,500.00	473,500.00	197,428.56	433,500.00	40,000.00	8.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	461,325.00	461,325.00	243,138.58	460,650.00	675.00	0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,260,825.00	1,260,825.00	627,170.42	1,220,150.00	40,675.00	3.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	505,000.00	505,000.00	738,885.67	1,522,000.00	(1,017,000.00)	-201.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			505,000.00	505,000.00	738,885.67	1,522,000.00	(1,017,000.00)	-201.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,782,825.00	1,782,825.00	1,372,899.64	2,759,150.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	1,196,117.00	1,196,117.00	0.00	1,300,000.00	103,883.00	8.7%
(c) TOTAL, SOURCES			1,196,117.00	1,196,117.00	0.00	1,300,000.00	103,883.00	8.7%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(179,575.00)	(179,575.00)	(72,846.00)	(75,692.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,034.00	37,468.00	21,403.64	37,468.00	0.00	0.0%
5) TOTAL, REVENUES			33,034.00	37,468.00	21,403.64	37,468.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,342,658.00)	(1,338,224.00)	(51,442.36)	(1,338,224.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,034.00	37,468.00	21,403.64	37,468.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,328,451.00	1,324,063.00		1,324,063.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,328,451.00	1,324,063.00		1,324,063.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,328,451.00	1,324,063.00		1,324,063.00		
2) Ending Balance, June 30 (E + F1e)			1,361,485.00	1,361,531.00		1,361,531.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	1,361,485.00	1,361,531.00		1,361,531.00		
Esplanade Debt Service	0000	9780		1,361,531.00				
Esplanade Debt Service	0000	9780	1,357,660.00					
GASB 31 Fair Market Value Adjustment	0000	9780	3,825.00					
Esplanade Debt Service	0000	9780				1,361,531.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	29,209.00	30,943.00	14,878.64	30,943.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,825.00	6,525.00	6,525.00	6,525.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,034.00	37,468.00	21,403.64	37,468.00	0.00	0.0%
TOTAL, REVENUES			33,034.00	37,468.00	21,403.64	37,468.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	145,692.00	145,692.00	72,846.00	145,692.00	0.00	0.0%
Other Debt Service - Principal		7439	1,230,000.00	1,230,000.00	0.00	1,230,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
TOTAL, EXPENDITURES			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,375,692.00	1,375,692.00	72,846.00	1,375,692.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,213,681.00	2,245,150.00	726,091.61	2,245,150.00	0.00	0.0%
5) TOTAL, REVENUES			2,213,681.00	2,245,150.00	726,091.61	2,245,150.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,404,726.00	1,404,726.00	307,094.69	1,404,726.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	90,000.00	90,000.00	36,610.15	90,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,494,726.00	1,494,726.00	343,704.84	1,494,726.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			718,955.00	750,424.00	382,386.77	750,424.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			718,955.00	750,424.00	382,386.77	750,424.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,694,061.00	8,670,761.00		8,670,761.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,694,061.00	8,670,761.00		8,670,761.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,694,061.00	8,670,761.00		8,670,761.00		
2) Ending Net Position, June 30 (E + F1e)			9,413,016.00	9,421,185.00		9,421,185.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	9,413,016.00	9,421,185.00		9,421,185.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	367,781.00	363,758.00	181,139.07	363,758.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	45,900.00	81,392.00	81,392.00	81,392.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,800,000.00	1,800,000.00	463,560.54	1,800,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,213,681.00	2,245,150.00	726,091.61	2,245,150.00	0.00	0.0%
TOTAL, REVENUES			2,213,681.00	2,245,150.00	726,091.61	2,245,150.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,404,726.00	1,404,726.00	307,094.69	1,404,726.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,404,726.00	1,404,726.00	307,094.69	1,404,726.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	90,000.00	36,610.15	90,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			90,000.00	90,000.00	36,610.15	90,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,494,726.00	1,494,726.00	343,704.84	1,494,726.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
	Total, Restricted Net Position	0.00

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ENTITLEMENTS							
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)		\$ 50,897,324	\$ 50,897,324	07/01/25-06/30/26	State	E	To provide services to students with disabilities ages 3 through 22 based on their IEP.
Art Music & Instructional Materials Discretionary (AMIM) **	\$ 1,767,508	\$ -	\$ 1,767,508	07/01/22-06/30/26	State	E	To provide funding to support arts and music education programs.
Arts and Music in Schools Prop 28 (AMS) ***	\$ 810,874	\$ 420,095	\$ 1,230,969	07/01/24-06/30/26	State	E	To provide funding to OCDE schools, including charter schools, to supplement arts education programs.
California Community School Partnership Program - Coordination	\$ 241,619	\$ 500,000	\$ 741,619	07/01/24-06/30/26	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)	\$ 38,753	\$ 400,000	\$ 438,753	07/01/24-06/30/26	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		\$ 1,216,115	\$ 1,216,115	07/01/25-06/30/26	Federal	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage II State, G2AP		\$ 5,832,262	\$ 5,832,262	07/01/25-06/30/26	State	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III Federal, F3TO		\$ 2,780,098	\$ 2,780,098	07/01/25-06/30/26	Federal	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III State, G3TO		\$ 1,613,676	\$ 1,613,676	07/01/25-06/30/26	State	E	To provide funding to childcare providers for low-income families.
Child Nutrition: National School Lunch Programs (NSLP)		\$ 800,000	\$ 800,000	07/01/25-06/30/26	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	\$ 948,426	\$ 2,880,000	\$ 3,828,426	07/01/24-06/30/26	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	\$ 265	\$ 18,577	\$ 18,842	07/01/25-06/30/26	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.

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Cost of Care Plus Rate		\$ 3,664,334	\$ 3,664,334	07/01/25-06/30/26	State	E	All providers will receive a monthly per child "Cost of Care Plus Rate" based on region. The licensed family child care home providers and centers in the southern region will receive \$160 per child; license-exempt Family, Friend, and Neighbor (FFN) child care providers will receive \$112 per child.
Dispute Resolution		\$ 20,411	\$ 20,411	07/01/25-06/30/26	Federal	E	To provide funding for Dispute Resolution for students/families with special needs.
Early Education Teacher Development (EETDG)		\$ 1,990,291	\$ 1,990,291	07/01/25-06/30/26	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 (EHY) Formerly McKinney-Veto		\$ 303,087	\$ 303,087	07/01/25-06/30/26	Federal	E	To provide funds for any schools within Orange County that need assistance under the McKinney-Vento Homeless Education Assistance Act.
Education Innovation & Research (EIR)		\$ 992,341	\$ 992,341	07/01/25-06/30/26	Federal	E	To develop an ecosystem of supports promoting equity and inclusion in computer science for high school women and Latino students.
Educator Effectiveness Block **	\$ 282,281	\$ -	\$ 282,281	07/01/21-06/30/26	State	E	One-time funding provided to COEs to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness.
Educator Workforce Investment (EWIG)(ELAP)		\$ 683,318	\$ 683,318	07/01/25-06/30/26	State	E	To deliver professional learning for teachers and paraprofessionals statewide to implement effective language acquisition programs for English learner (EL) students. These programs may include integrated language development within and across content areas, building capacity to implement the EL Roadmap adopted by the State Board of Education in July 2017 and bilingual and biliterate proficiency under the Educator Workforce Investment (EWIG): Effective Language Acquisition Programs (ELAP).
Ethnic Studies	\$ 18,589	\$ -	\$ 18,589	07/01/22-06/30/26	State	E	To provide funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the ethnic studies model curriculum adopted pursuant to Section 51226.7 of the Education Code as a guide. LEAs serving pupils in grades 9-12 are eligible for funding.

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Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Every Student Succeeds Act Comprehensive Support and Improvement County Office - Plan Development, Implementation & Plan Approval		\$ 340,298	\$ 340,298	07/01/25-06/30/26	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)		\$ 1,888,474	\$ 1,888,474	07/01/25-06/30/26	Federal	E	To provide funding for OCDE schools identified as requiring supporting 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	07/01/25-06/30/26	State	E	Provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.
Federal Alternative Payment Program		\$ 3,292,506	\$ 3,292,506	07/01/25-06/30/26	Federal	E	To provide funding to childcare providers for low-income families.
Federal Preschool		\$ 209,646	\$ 209,646	07/01/25-06/30/26	Federal	E	To provide services to children ages 3-5 with disabilities.
Foster Youth Services Countywide Programs		\$ 1,481,293	\$ 1,481,293	07/01/25-06/30/26	State	E	To provide countywide coordination services for foster youth services.
General Alternative Payment Program		\$ 79,872,096	\$ 79,872,096	07/01/25-06/30/26	State	E	To provide funding to childcare providers for low-income families.
Golden State Pathways (GSPP)	\$ 1,238,741	\$ -	\$ 1,238,741	04/02/24-06/30/26	State	E	To provide funding to promote pathways in technology, health care, education, climate-related fields, and other high-wage, high-skill, and high-growth industries.
IDEA Local Assistance Part B		\$ 9,393,464	\$ 9,393,464	07/01/25-06/30/26	Federal	E	To provide Federal funding for services to students ages 3-22 with disabilities.
Inclusive Early Education Expansion Program (IEEEP)		\$ 511,875	\$ 511,875	07/01/25-06/30/26	State	E	To provide individualized and necessary supports to enable children with disabilities to meet high expectations within the ELC settings.
K16 Collaborative Program		\$ 5,687,189	\$ 5,687,189	07/01/24-06/30/26	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	\$ 3,813,518	\$ 301,154	\$ 4,114,672	07/01/22-06/30/28	State	E	To provide funding for learning recovery initiatives through the 2027-28 school year that, at minimum, support academic learning recovery, and staff and pupil social and emotional well-being.

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Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Literacy Coaches and Reading Specialists	\$ 705,873	\$ -	\$ 705,873	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	\$ 1,948	\$ 2,536	\$ 4,484	01/01/25-06/30/26	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	\$ 7,061,308	\$ 3,616,290	\$ 10,677,598	07/01/23-06/30/26	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	07/01/25-06/30/26	State & Federal	E	To provide funds to coordinate child care needs within Orange County.
Lottery Funding	\$ 14,593,635	\$ 781,366	\$ 15,375,001	07/01/25-06/30/26	State	E	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance.
Mandated Costs	\$ 9,832,071	\$ 837,074	\$ 10,669,145	07/01/25-06/30/26	State	E	To provide funding for services that are mandated by the state.
Model Curriculum Project Supplemental	\$ 6,188,333	\$ -	\$ 6,188,333	07/01/22-06/30/26	State	E	To provide funds to assist educators in teaching about history and cultural curriculum, and carry out an extensive statewide process of educator and community partnerships.
Multi-Tiered Support System (MTSS)	\$ 11,977,050	\$ 5,000,000	\$ 16,977,050	07/01/22-06/30/26	State	E	Develop an evidence-based curriculum for schools to enhance the ability of educators to utilize strategies that are culturally relevant, responsive and appropriate for understanding and addressing classroom/school behaviors that undermine or disrupt the learning environment. Prepare, pilot and implement the program.
Orange County School Threat Assessment & Response (STOP ACT #2)		\$ 269,130	\$ 269,130	07/01/25-06/30/26	Federal	E	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.

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Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Orange County School Threat Assessment & Response (STOP ACT #3)		\$ 403,724	\$ 403,724	07/01/25-06/30/26	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	07/01/25-06/30/26	Federal	E	To provide coordinated services for preschool age children.
Part C, Early Education (State Revenue)		\$ 71,102	\$ 71,102	07/01/25-06/30/26	State	E	To provide coordinated services for preschool age children.
Preschool Staff Development		\$ 2,151	\$ 2,151	07/01/25-06/30/26	Federal	E	To provide funds for Professional Development for teachers and administrators for preschool students with disabilities.
Quality Counts California Quality Improvement (QCC)		\$ 945,422	\$ 945,422	07/01/25-06/30/26	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	07/01/25-06/30/26	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	\$ 402,697	\$ -	\$ 402,697	07/01/23-06/30/26	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	07/01/25-06/30/26	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	07/01/25-06/30/26	State & Federal	E	STEM Hub will identify the skills needed to ensure capacity building which will include, facilitation, trainer and coaching skills, and knowledge of Next Generation Science Standards.
State Mental Health		\$ 361,389	\$ 361,389	07/01/25-06/30/26	State	E	Funds for mental health services specifically for students with disabilities identified in their IEP.
Student Support and Enrichment Block (SSEBG)	\$ 6,988,918	\$ 4,065,060	\$ 11,053,978	07/01/23-06/30/26	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.

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Student Support and Professional Development Discretionary Block (SSPDBG)		\$ 1,333,166	\$ 1,333,166	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 apportionment.
Systems of Support for Expanded Learning		\$ 260,289	\$ 260,289	07/01/25-06/30/26	State & Federal	E	Provides technical assistance to all After School Education and Safety, 21st Century Community Learning Centers.
Title I Part A		\$ 4,428,015	\$ 4,428,015	07/01/24-06/30/26	Federal	E	Serving homeless youth students between ages 5-17 in group homes.
Title I, Part D, Delinquent		\$ 1,033,701	\$ 1,033,701	07/01/24-06/30/26	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		\$ 101,604	\$ 101,604	07/01/24-06/30/26	Federal	E	To increase academic achievement of all students by improving teacher and principal quality.
Title III, IMM - Part A		\$ 4,684	\$ 4,684	07/01/24-06/30/26	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		\$ 70,589	\$ 70,589	07/01/25-06/30/26	Federal	E	To ensure that English learners attain English Language proficiency.
Title IV, Part A		\$ 256,381	\$ 256,381	07/01/24-06/30/26	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)		\$ 52,487	\$ 52,487	07/01/25-06/30/26	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)		\$ 56,541	\$ 56,541	07/01/25-06/30/26	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)		\$ 2,263,211	\$ 2,263,211	07/01/25-06/30/26	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.

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Tobacco-Use Prevention Education Tier 2 (TUPE)		\$ 1,257,689	\$ 1,257,689	07/01/25-06/30/26	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 Planning & Capacity	\$ 293,307	\$ 104,100	\$ 397,407	07/02/23-06/30/26	State	E	To provide support and build capacity across LEAs in the county to implement UPK.
Universal Pre-Kindergarten Mixed Delivery Planning 2.0		\$ 1,245,856	\$ 1,245,856	07/01/22-06/30/26	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		\$ 763,857	\$ 763,857	07/01/25-06/30/26	State & Federal	E	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.

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CONTRACTS							
Bill and Melinda Gates Foundation		\$ 192,766	\$ 192,766	08/21/24-12/31/25	Local	C	To provide funding to support math instructional materials adoption work in Orange County through the Orange County Math Leads Collaborative (OCMLC) network.
California Apprenticeship Initiative New and Innovative Program		\$ 671,426	\$ 671,426	07/01/25-06/30/26	Local	C	To establish a Teacher Assistant, Print Shop Tech., Medical Assistant, Computer User Support Specialist, and CAD Tech. apprenticeship program that will register 105 apprentices with the Division of Apprenticeship Standards during the program term targeting the Education and Social Services and other sectors in the Orange County region.
California Apprenticeship Initiative New and Innovative Program 2.0		\$ 255,372	\$ 255,372	07/01/25-06/30/26	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		\$ 592,846	\$ 592,846	07/01/25-06/30/26	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)		\$ 177,779	\$ 177,779	07/01/25-06/30/26	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)		\$ 450,748	\$ 450,748	07/01/25-06/30/26	Federal	C	Contract with Sacramento COE to provide professional development and technical assistance to preschool teachers and administrators to ensure preschool children are ready for school.
Comprehensive Literacy School Development (CLSD)		\$ 284,308	\$ 284,308	09/01/23-09/30/25	Local	C	To support an early childhood education program that promotes literacy-rich environments.
Direct Support Professional Training	\$ 61,652	\$ 805,156	\$ 866,808	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.
Discovery Research PreK-12 Project Coast (DORCK-12)		\$ 381,515	\$ 381,515	07/01/25-06/30/26	Local	C	To provide funding to develop and pilot an environmental engineering education program for an Earth Systems Science course that is focused on coastal change and erosion.

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**Orange County Department of Education
List of Entitlements, Contracts and Grants
Second Interim
2025-2026**

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Educational Support for Foster Youth		\$ 706,063	\$ 706,063	07/01/25-06/30/26	Federal	C	Contract with OC Social Services to provide educational support for the foster youth population throughout Orange County. The program goal is to increase school stability and support transitions, strengthen the resolve and ability of Foster Youth to participate in early childhood education, complete elementary and secondary education requirements, obtain a high school diploma, and develop educational or vocational goals beyond high school. The funding in this contract is contingent upon receiving Foster Youth Services funding from the State.
Friday Night Live		\$ 875,000	\$ 875,000	07/01/25-06/30/26	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	07/01/25-06/30/26	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.
Golden State Pathways Regional Technical Assistance (GSPP)		\$ 35,000	\$ 35,000	07/01/25-06/30/26	Local	C	To implement assistance to enhance resources for professional development in areas of curriculum and instruction to LEA's.
Helping Kids Achieve	\$ 86,033	\$ 10,000	\$ 96,033	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		\$ 380,000	\$ 380,000	07/01/25-06/30/26	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.
Innovative Technology Experiences for Students and Teachers -Agents for Inclusive Science Communication (ITEST (ISCI))		\$ 97,441	\$ 97,441	07/01/25-02/28/26	Local	C	To provide expertise in inclusive science education to support research on the use of AI chat agents as a tool for inclusive science communication.

Orange County Department of Education
List of Entitlements, Contracts and Grants
Second Interim
2025-2026

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Intervention & Regional Capacity Building	\$ 25,450	\$ 96,000	\$ 121,450	09/30/24-06/30/26	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 (JJCPC)		\$ 225,000	\$ 225,000	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	\$ 23,992	\$ 169,000	\$ 192,992	07/01/24-06/30/26	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		\$ 3,871,433	\$ 3,871,433	07/01/25-06/30/26	State	C	Contract with Rancho Santiago Community College District to create, support and/or expand high-quality career technical education programs at the K12 level and K-12 to community college pathway improvement projects that connect to in-demand high-wage occupations in the region.
Kaiser Community Health Wellness Initiative	\$ 248,205	\$ 225,000	\$ 473,205	07/01/24-06/30/26	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)		\$ 1,229,920	\$ 1,229,920	07/01/22-05/01/26	Local	C	Program helps prevent mental illnesses from becoming severe and disabling by expanding prevention and early intervention services to more districts, and by improving coordination of existing mental health services across the behavioral health and educational systems.
Mental Health Student Services Act (MHSSA) Round 4 Category 1: Marginalized & Vulnerable Youth		\$ 200,000	\$ 200,000	07/01/25-06/30/26	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		\$ 150,000	\$ 150,000	07/01/25-06/30/26	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	\$ 1,750,101	\$ 216,500	\$ 1,966,601	07/01/24-06/30/26	Local	C	Provides a three-year learning acceleration plan focused on developing instructional strategies and pedagogy for math instruction in Orange County.

**Orange County Department of Education
List of Entitlements, Contracts and Grants
Second Interim
2025-2026**

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
School Linked Partnerships & Capacity	\$ 6,267,462	\$ 2,559,287	\$ 8,826,749	07/01/24-06/30/26	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	07/01/25-06/30/26	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	\$ 71,837	\$ 38,703	\$ 110,540	07/01/25-06/30/26	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	07/01/25-06/30/26	Local	C	To provide special education IEP representation at the IEP team meeting for each pupil prior to enrollment in a community education program.
Special Education Parent Infant Education Support (PIES)		\$ 377,722	\$ 377,722	07/01/25-06/30/26	Local	C	To provide early intervention services to infants, ranging from birth to three years of age, with hearing impairments.
Student Behavioral Health Incentive Program (SBHIP)	\$ 2,326,318	\$ -	\$ 2,326,318	07/01/24-06/30/26	Local	C	To provide behavioral health screenings and referrals, IT enhancements for behavioral health services, technical assistance support for contracts, and building stronger partnerships to increase access to Medi-Cal services. \$8 million to 29 OC Districts.
Truancy Response Program		\$ 440,670	\$ 440,670	07/01/25-06/30/26	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		\$ 362,484	\$ 362,484	01/05/26-06/30/26	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.

**Orange County Department of Education
List of Entitlements, Contracts and Grants
Second Interim
2025-2026**

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
Youth Substance Use Prevention Services		\$ 700,000	\$ 700,000	07/01/25-06/30/26	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.
GRANTS							
Career Technical Education Incentive (CTEIG)		\$ 2,389,535	\$ 2,389,535	07/01/25-06/30/26	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 Adopted Budget on 6/18/2025
 New Funding Received after 2025-2026 First Interim Budget on 12/3/2025

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

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

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 02/28/2026

Object	Description	SECOND INTERIM	FIRST INTERIM	Enc - To Date	Actual To Date	= Balance	% Used
4399	HOLDING						
0110007	EQUITY MULTIPLIER-ACCESS CC/SI	3,314.00	7,360.00	0.00	0.00	7,360.00	0 %
0110109	MAA 25/26 / OGA	0.00	42,156.00	0.00	0.00	42,156.00	0 %
0110110	MAA 25/26 / OGA	0.00	19,788.00	0.00	0.00	19,788.00	0 %
0110211	STUDENT SUPPRT &	4,579.00	0.00	0.00	0.00	0.00	0 %
0110291	WORKFORCE DEVELOPMENT	190,397.00	0.00	0.00	0.00	0.00	0 %
011814	COURIER SERVICE-JPA/PLANT MAIN	0.00	11,577.00	0.00	0.00	11,577.00	0 %
013877	CATERING/FOOD SERVICE	0.00	16,041.00	0.00	0.00	16,041.00	0 %
014422	SPED INFANT DHH/INSTR	2,454.00	0.00	0.00	0.00	0.00	0 %
014522	ITINERANT SERVICES/INSTRUCTION	6,215.00	6,815.00	0.00	0.00	6,815.00	0 %
015515	SPECIAL SCH ADMIN./SUP INSTR	151,418.00	247,691.00	0.00	0.00	247,691.00	0 %
015678	NOC EARLY START C LA/SE SPC CL	1,576.00	1,576.00	0.00	0.00	1,576.00	0 %
015686	ITINERANT SERVICES/SUP INSTR	7,505.00	7,502.00	0.00	0.00	7,502.00	0 %
016224	CERT & CLASS HOLDING ACCT	0.00	369,968.00	0.00	0.00	369,968.00	0 %
016932	ITINERANT SERVICES/HEALTH	6,139.00	7,256.00	0.00	0.00	7,256.00	0 %
017503	ACCESS CS AU105/INSTRUCTION	561,194.00	464,245.00	0.00	0.00	464,245.00	0 %
018289	LCAP CHARTER/HEALTH	0.00	5,447.00	0.00	0.00	5,447.00	0 %
018313	ITINERANT SERVICES DHH/INSTRCTN	7,911.00	7,911.00	0.00	0.00	7,911.00	0 %
018314	ITINERANT SERVICESMBLT/INSTRCTN	5,588.00	5,588.00	0.00	0.00	5,588.00	0 %
018335	ITINERANT SERVICES VIS IMP/INST	3,277.00	6,939.00	0.00	0.00	6,939.00	0 %
018416	CLASSIFD SCHL EMPLOYEE GRT#2/SI	0.00	2,577.00	0.00	0.00	2,577.00	0 %
018888	K12 PATHWAY COORDINATOR/SI	0.00	1,616.00	0.00	0.00	1,616.00	0 %
019000	MENTAL HLTH ACCESS STATE6546/A	0.00	6,613.00	0.00	0.00	6,613.00	0 %
019079	K12 STRONG WORKFORCE B/SI	0.00	2,657.00	0.00	0.00	2,657.00	0 %
019496	MTSS A/SUP INST	0.00	27,134.00	0.00	0.00	27,134.00	0 %
019679	REGIONAL K-16 COLLABORATIVE/SI	0.00	10,194.00	0.00	0.00	10,194.00	0 %
019731	LEARNING RCVRY EMRGCY	0.00	7,884.00	0.00	0.00	7,884.00	0 %
019924	PROP28 ARTS&MUSIC SCHL JCS/IN	0.00	480.00	0.00	0.00	480.00	0 %
019927	PROP28 ARTS&MUSIC SCHL CS/IN	0.00	2,361.00	0.00	0.00	2,361.00	0 %
019930	PROP28 ARTS&MUSIC SCHL OCCS/IN	0.00	560.00	0.00	0.00	560.00	0 %
019936	PROP28 ARTS&MUSIC SCHL SPED/SE	0.00	600.00	0.00	0.00	600.00	0 %
019968	EQUITY MULTIPLIER-ACCESS CC/IN	98,631.00	197,262.00	0.00	0.00	197,262.00	0 %
019995	SPED LRN RECVRY EMRGNCY	1,483.00	0.00	0.00	0.00	0.00	0 %
4399	HOLDING ACCOUNT/CONTINGENCY	1,051,681.00	1,487,798.00	0.00	0.00	1,487,798.00	0 %
Total for: 4300		1,051,681.00	1,487,798.00	0.00	0.00	1,487,798.00	0 %
Total for: 4000		1,051,681.00	1,487,798.00	0.00	0.00	1,487,798.00	0 %

Second Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			542,025,070.75	503,585,889.45	487,901,631.49	488,117,461.12	486,812,148.98	512,879,067.19	558,255,416.64	526,585,821.50				
B. RECEIPTS														
LFFF 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	2,531,026.20				
Property Taxes	8020-8079		2,818,258.77	47,292.12	2,340,597.92	321,796.41	24,582,927.53	54,641,411.40	7,343,931.39	202,919.75				
Miscellaneous Funds	8080-8099		0.00	136,554.00	0.00	(1,625,213.22)	(100,455.80)	0.00	(24,729,852.77)	(3,700,035.98)				
Federal Revenue	8100-8299		158,102.85	455,157.05	2,412,384.98	(479,604.40)	563,212.70	1,268,563.20	355,774.76	580,285.09				
Other State Revenue	8300-8599		3,861,869.61	2,162,803.22	4,416,673.18	3,946,243.42	7,253,637.25	902,047.17	2,816,912.10	5,104,751.03				
Other Local Revenue	8600-8799		7,297,348.91	9,565,088.33	13,353,322.98	11,217,145.21	13,185,647.95	15,743,149.50	9,620,493.71	15,244,371.31				
Interfund Transfers In	8900-8929													
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			18,002,622.14	13,755,712.72	25,112,988.06	15,880,264.42	47,984,866.63	75,128,576.27	(2,092,847.81)	19,963,317.40				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		4,461,047.28	6,385,782.30	4,900,436.59	4,893,662.34	4,941,747.42	624,124.39	9,018,468.79	4,909,633.12				
Classified Salaries	2000-2999		19,164.00	6,154,376.28	6,005,584.40	5,887,559.19	6,272,136.50	6,494,764.74	6,602,975.47	6,230,365.86				
Employee Benefits	3000-3999		62,691.93	7,454,960.55	3,791,544.44	8,553,851.13	1,223,942.76	8,787,035.60	5,894,814.44	4,910,903.40				
Books and Supplies	4000-4999		810,446.85	1,244,065.66	1,166,711.05	1,130,066.91	559,075.60	917,290.99	630,881.78	868,035.75				
Services	5000-5999		3,619,308.59	5,244,206.57	2,113,261.82	1,975,613.11	5,371,581.19	6,021,803.73	6,220,829.04	5,440,881.18				
Capital Outlay	6000-6999		61,908.00	233,340.16	108,054.68	68,462.92	207,815.39	61,897.69	537,885.00	283,592.43				
Other Outgo	7000-7499		(26,962.04)	26,962.04	0.00	500,000.00	0.00	2,477,788.47	165,475.00	3,133,875.97				
Interfund Transfers Out	7600-7629													

Second Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		9,007,604.61	26,743,693.56	18,085,592.98	23,009,215.60	18,576,298.86	25,384,705.61	29,071,329.52	25,777,287.71
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		(4,957,617.00)	(2,040.00)	2,040.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		(13,323,278.29)	7,929,217.43	3,445,888.81	4,877,008.18	1,640,502.33	(3,530,114.46)	1,593,661.73	0.00
Due From Other Funds	9310		1,709.06	0.00	3,315,088.28	8,414.54	0.00	3,369,076.21	0.00	0.00
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340		65,273.00	(21,291.97)	(63,688.94)	(12,123.84)	9,936.78	(22,145.30)	17,006.07	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	(18,213,913.23)	7,905,885.46	6,699,328.15	4,873,298.88	1,650,439.11	(183,183.55)	1,610,667.80	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		25,957,803.99	6,342,687.03	9,598,698.13	(975,667.47)	4,993,241.10	2,982,840.80	(15,201.26)	0.00
Due To Other Funds	9610			2,003,255.00	2,594,248.61	0.00	0.00	1,203,701.99	0.00	0.00
Current Loans	9640									
Unearned Revenues	9650		3,262,481.61	2,263,955.55	1,381,186.86	24,352.31	0.00	0.00	2,127,929.31	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	29,220,285.60	10,599,897.58	13,514,133.60	(951,315.16)	4,993,241.10	4,186,542.79	2,112,728.05	0.00
Nonoperating										
Suspense Clearing	9910			(2,265.00)	3,240.00	(975.00)	1,152.43	2,205.13	(3,357.56)	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(47,434,198.83)	(2,696,277.12)	(6,811,565.45)	5,823,639.04	(3,341,649.56)	(4,367,521.21)	(505,417.81)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(38,439,181.30)	(15,684,257.96)	215,829.63	(1,305,312.14)	26,066,918.21	45,376,349.45	(31,669,595.14)	(5,813,970.31)
F. ENDING CASH (A + E)			503,565,889.45	487,901,631.49	488,117,461.12	486,812,148.98	512,879,067.19	558,255,416.64	526,585,821.50	520,771,851.19
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		520,771,851.19	531,426,757.90	570,826,457.77	560,453,166.26				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	2,752,120.67	2,603,686.88	2,587,196.49	(449,448.24)	0.00		27,943,543.00	27,943,543.00
Property Taxes	8020-8079	10,067,788.99	44,721,941.46	12,888,921.67	2,480,058.59			162,457,846.00	162,457,846.00
Miscellaneous Funds	8080-8099	(28,899.47)	(3,704,349.85)	(15,719,467.56)	(1,629,672.35)			(51,101,393.00)	(51,101,393.00)
Federal Revenue	8100-8299	826,960.47	1,052,481.90	353,977.02	9,280,484.38			16,827,780.00	16,827,780.00
Other State Revenue	8300-8599	3,109,371.92	2,579,567.23	4,601,103.81	1,644,347.06			42,399,327.00	42,399,327.00
Other Local Revenue	8600-8799	18,992,072.19	22,456,584.66	18,181,067.89	24,208,296.36			179,064,589.00	179,064,589.00
Interfund Transfers In	8800-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		35,719,414.77	69,709,912.28	22,892,799.32	35,534,065.80	0.00	0.00	377,591,692.00	377,591,692.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,927,905.60	4,958,394.79	5,329,251.84	6,557,726.54	0.00		61,908,181.00	61,908,181.00
Classified Salaries	2000-2999	6,504,778.56	6,662,212.28	7,132,442.71	15,157,789.01			79,124,149.00	79,124,149.00
Employee Benefits	3000-3999	4,359,568.53	6,593,314.65	4,264,587.23	16,677,351.34			72,574,566.00	72,574,566.00
Books and Supplies	4000-4999	1,367,176.22	1,874,230.79	937,481.65	6,920,997.75			18,426,461.00	18,426,461.00
Services	5000-5999	6,269,167.06	8,305,930.99	10,510,861.81	42,875,015.91			103,968,461.00	103,968,461.00
Capital Outlay	6000-6999	717,855.77	564,428.50	1,430,773.40	4,102,016.06			8,378,030.00	8,378,030.00
Other Outgo	7000-7499	918,056.32	1,351,700.41	3,660,690.19	29,211,473.64			41,419,060.00	41,419,060.00
Interfund Transfers Out	7600-7629			0.00	2,360,080.00			2,360,080.00	2,360,080.00
All Other Financing Uses	7630-7699							0.00	0.00

Second Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		25,064,508.06	30,310,212.41	33,266,088.83	123,862,450.25	0.00	0.00	388,158,988.00	388,158,988.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							(4,957,617.00)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			2,632,885.73	
Due From Other Funds	9310							6,694,288.09	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			(27,034.20)	
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	4,342,522.62	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			48,884,402.32	
Due To Other Funds	9610							5,741,205.60	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			9,049,905.64	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	63,675,513.56	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(59,332,990.94)	
E. NET INCREASE/DECREASE (B - C + D)		10,654,906.71	39,399,699.87	(10,373,289.51)	(88,328,384.45)		0.00	(69,900,286.94)	(10,567,296.00)
F. ENDING CASH (A + E)		531,426,757.90	570,826,457.77	560,453,168.26	472,124,783.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								472,124,783.81	

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	388,158,988.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,770,938.00
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 6800, 6700, 6910, 6920	7,468,030.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	706,090.00
4. Other Transfers Out	All	9200	7200-7299	50,137,420.00
5. Interfund Transfers Out	All	9300	7600-7629	2,360,080.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,199,915.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	49,577,201.00
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)				114,448,736.00
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)				258,939,314.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				1,156.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				223,995.95
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			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)			258,939,314.00	223,995.95
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) *Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 24,376,632.00
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) 189,230,264.00

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) 12.88%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 18,181,681.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 14,970,459.00

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)	1,706,830.68
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)	616,832.73
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)	35,475,803.41
9. Carry-Forward Adjustment (Part IV, Line F)	1,062,804.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	36,538,608.26
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	82,761,009.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	132,101,832.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,639,871.00
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)	5,386,147.00
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)	9,491,359.00
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)	2,190,210.00
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)	11,544,960.32
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)	4,894,227.27
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)	101,667,744.00
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)	369,677,359.59
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.60%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/lc)	
(Line A10 divided by Line B19)	9.88%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	35,475,803.41
B. Carry-forward adjustment from prior year(s)	
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
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.30%) times Part III, Line B19); zero if negative	1,062,804.85
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
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,062,804.85
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	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
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,062,804.85

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	4,051,249.00	376,766.00	9.30%
01	3025	1,038,705.00	96,600.00	9.30%
01	3182	1,727,790.00	160,684.00	9.30%
01	3183	311,343.00	28,955.00	9.30%
01	3310	1,427,348.00	132,744.00	9.30%
01	3315	56,783.00	5,281.00	9.30%
01	3327	58,755.00	5,464.00	9.30%
01	3345	2,151.00	200.00	9.30%
01	3385	572,681.00	53,260.00	9.30%
01	3395	20,411.00	1,898.00	9.30%
01	4123	197,295.00	18,349.00	9.30%
01	4201	4,286.00	398.00	9.29%
01	4203	299,149.00	27,821.00	9.30%
01	5035	864,979.00	80,443.00	9.30%
01	5310	1,006,367.00	93,592.00	9.30%
01	5630	277,298.00	25,789.00	9.30%
01	5810	1,523,509.00	141,686.00	9.30%
01	6010	146,061.00	13,584.00	9.30%
01	6018	5,715,556.00	531,547.00	9.30%
01	6019	1,219,732.00	113,434.00	9.30%
01	6128	285,339.00	26,536.00	9.30%
01	6211	165,034.00	15,349.00	9.30%
01	6266	258,263.00	24,018.00	9.30%
01	6332	373,461.00	34,732.00	9.30%
01	6333	678,517.00	63,102.00	9.30%
01	6355	767,779.00	71,403.00	9.30%
01	6371	150,298.00	13,978.00	9.30%
01	6383	334,213.00	31,080.00	9.30%
01	6387	1,447,114.00	134,581.00	9.30%
01	6388	1,802,092.00	167,594.00	9.30%
01	6500	52,156,793.00	4,850,469.00	9.30%
01	6546	426,667.00	39,680.00	9.30%
01	6680	48,021.00	4,466.00	9.30%
01	6685	51,730.00	4,811.00	9.30%
01	6690	516,099.00	47,997.00	9.30%
01	6695	988,017.00	91,886.00	9.30%
01	6762	1,507,129.00	140,163.00	9.30%
01	6770	386,909.00	35,984.00	9.30%

01	7311	5,000.00	465.00	9.30%
01	7366	1,532,083.00	142,484.00	9.30%
01	7399	1,766,021.00	164,240.00	9.30%
01	7435	2,000,689.00	186,064.00	9.30%
01	7810	13,389,925.00	1,242,300.00	9.28%
01	9010	14,631,504.00	1,358,985.00	9.29%
12	5035	698,862.00	64,995.00	9.30%
12	5050	3,257,844.00	302,979.00	9.30%
12	5055	143,485.00	13,344.00	9.30%
12	5061	1,133,563.00	105,421.00	9.30%
12	5062	2,603,022.00	242,081.00	9.30%
12	6040	74,952,742.00	6,970,605.00	9.30%
12	6041	5,509,028.00	512,277.00	9.30%
12	6042	1,541,894.00	143,397.00	9.30%
12	6045	10,766.00	1,001.00	9.30%
12	6054	1,820,943.00	169,348.00	9.30%
12	6057	363,593.00	33,814.00	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	6,468,968.00	601,613.00	9.30%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		407,731.73	(.01%)	407,694.73	(.01%)	407,661.74
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	132,212,215.00	4.08%	137,604,660.00	4.18%	143,350,369.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,248,737.00	2.41%	7,423,431.00	3.06%	7,650,588.00
4. Other Local Revenues	8600-8799	114,278,319.00	1.12%	115,557,616.00	1.39%	117,164,875.00
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	(13,043,379.00)	(7.60%)	(12,051,702.00)	3.77%	(12,506,054.00)
6. Total (Sum lines A1 thru A5c)		240,695,892.00	3.26%	248,534,005.00	2.87%	255,659,778.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,997,710.00		38,744,101.00
b. Step & Column Adjustment				517,968.00		542,417.00
c. Cost-of-Living Adjustment				904,128.00		1,202,167.00
d. Other Adjustments				324,295.00		337,234.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,997,710.00	4.72%	38,744,101.00	5.37%	40,825,919.00
2. Classified Salaries						
a. Base Salaries				49,903,515.00		54,838,494.00
b. Step & Column Adjustment				476,184.00		517,259.00
c. Cost-of-Living Adjustment				1,258,795.00		1,694,139.00
d. Other Adjustments				3,200,000.00		328,330.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,903,515.00	9.89%	54,838,494.00	4.63%	57,378,222.00
3. Employee Benefits	3000-3999	39,967,740.00	7.04%	42,782,114.00	3.55%	44,300,037.00
4. Books and Supplies	4000-4999	11,943,783.00	(28.87%)	8,495,756.00	2.00%	8,665,671.00
5. Services and Other Operating Expenditures	5000-5999	50,821,009.00	(2.47%)	49,567,457.00	2.31%	50,713,828.00
6. Capital Outlay	6000-6999	7,981,449.00	88.96%	15,081,449.00	(74.93%)	3,781,449.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,843,510.00	11.94%	56,914,511.00	10.84%	63,084,002.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,225,312.00)	(1.52%)	(19,917,791.00)	1.82%	(20,280,525.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,379,345.00	(18.91%)	1,118,521.00	7.69%	1,204,576.00
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
11. Total (Sum lines B1 thru B10)		229,612,749.00	7.84%	247,624,612.00	.83%	249,673,179.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		11,083,143.00		909,393.00		5,986,599.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		352,885,580.00		363,968,723.00		364,878,116.00
2. Ending Fund Balance (Sum lines C and D1)		363,968,723.00		364,878,116.00		370,864,715.00
3. Components of Ending Fund Balance (Form 011)						
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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	100,425,352.00		81,738,486.00		66,919,443.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	263,473,371.00		283,069,630.00		303,875,272.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		363,968,723.00		364,878,116.00		370,864,715.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	263,473,371.00		283,069,630.00		303,875,272.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,169,673.00		26,169,673.00		26,169,673.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		289,643,044.00		309,239,303.00		330,044,945.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year is used to complete the SACS form MYP form. In lines B2d, we have various grants with funding that is ending and have included the projected cost for salaries and benefits.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	7,087,781.00	(22.27%)	5,509,326.00	3.06%	5,677,911.00
2. Federal Revenues	8100-8299	16,827,780.00	(10.25%)	15,102,845.00	0.00%	15,102,845.00
3. Other State Revenues	8300-8599	35,150,590.00	(12.17%)	30,872,719.00	3.06%	31,817,423.00
4. Other Local Revenues	8600-8799	64,786,270.00	6.97%	69,301,810.00	4.43%	72,371,980.00
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	13,043,379.00	(.80%)	12,938,815.00	3.51%	13,393,167.00
6. Total (Sum lines A1 thru A5c)		136,895,800.00	(2.32%)	133,725,515.00	3.47%	138,363,326.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,910,471.00		26,102,102.00
b. Step & Column Adjustment				348,747.00		365,429.00
c. Cost-of-Living Adjustment				608,747.00		809,906.00
d. Other Adjustments				234,137.00		245,167.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,910,471.00	4.78%	26,102,102.00	5.44%	27,522,604.00
2. Classified Salaries						
a. Base Salaries				29,220,634.00		30,174,992.00
b. Step & Column Adjustment				177,906.00		287,450.00
c. Cost-of-Living Adjustment				776,452.00		888,390.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,220,634.00	3.27%	30,174,992.00	3.90%	31,350,832.00
3. Employee Benefits	3000-3999	32,606,826.00	(.23%)	32,532,173.00	3.16%	33,561,001.00
4. Books and Supplies	4000-4999	6,482,678.00	(6.80%)	6,041,668.00	0.00%	6,041,668.00
5. Services and Other Operating Expenditures	5000-5999	53,147,452.00	(42.01%)	30,819,539.00	(22.36%)	23,926,881.00
6. Capital Outlay	6000-6999	396,581.00	0.00%	396,581.00	0.00%	396,581.00
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	10,800,862.00	(1.97%)	10,587,735.00	.61%	10,652,684.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,735.00	0.00%	980,735.00	0.00%	980,735.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		158,546,239.00	(13.19%)	137,635,525.00	(2.33%)	134,432,986.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(21,650,439.00)		(3,910,010.00)		3,930,340.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		126,164,743.00		104,514,304.00		100,604,294.00
2. Ending Fund Balance (Sum lines C and D1)		104,514,304.00		100,604,294.00		104,534,634.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	104,514,304.00		100,604,294.00		104,534,634.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		104,514,304.00		100,604,294.00		104,534,634.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year is used to complete the SACS form MYP form.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		407,731.73	(.01%)	407,694.73	(.01%)	407,661.74
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	139,299,996.00	2.74%	143,113,986.00	4.13%	149,028,280.00
2. Federal Revenues	8100-8299	16,827,780.00	(10.25%)	15,102,845.00	0.00%	15,102,845.00
3. Other State Revenues	8300-8599	42,399,327.00	(9.68%)	38,296,150.00	3.06%	39,468,011.00
4. Other Local Revenues	8600-8799	179,064,589.00	3.24%	184,859,426.00	2.53%	189,536,855.00
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%	887,113.00	0.00%	887,113.00
6. Total (Sum lines A1 thru A5c)		377,591,692.00	1.24%	382,259,520.00	3.08%	394,023,104.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,908,181.00		64,846,203.00
b. Step & Column Adjustment				866,715.00		907,846.00
c. Cost-of-Living Adjustment				1,512,875.00		2,012,073.00
d. Other Adjustments				558,432.00		582,401.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,908,181.00	4.75%	64,846,203.00	5.40%	68,348,523.00
2. Classified Salaries						
a. Base Salaries				79,124,149.00		85,013,486.00
b. Step & Column Adjustment				654,090.00		804,709.00
c. Cost-of-Living Adjustment				2,035,247.00		2,582,529.00
d. Other Adjustments				3,200,000.00		328,330.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	79,124,149.00	7.44%	85,013,486.00	4.37%	88,729,054.00
3. Employee Benefits	3000-3999	72,574,566.00	3.78%	75,314,287.00	3.38%	77,861,038.00
4. Books and Supplies	4000-4999	18,426,461.00	(21.11%)	14,537,424.00	1.17%	14,707,339.00
5. Services and Other Operating Expenditures	5000-5999	103,968,461.00	(22.68%)	80,386,996.00	(7.15%)	74,640,709.00
6. Capital Outlay	6000-6999	8,378,030.00	84.75%	15,478,030.00	(73.01%)	4,178,030.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,843,510.00	11.94%	56,914,511.00	10.84%	63,084,002.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,424,450.00)	(1.00%)	(9,330,056.00)	3.19%	(9,627,841.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,360,080.00	(11.05%)	2,099,256.00	4.10%	2,185,311.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		388,158,988.00	(.75%)	385,260,137.00	(.30%)	384,106,165.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(10,567,296.00)		(3,000,617.00)		9,916,939.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		479,050,323.00		468,483,027.00		465,482,410.00
2. Ending Fund Balance (Sum lines C and D1)		468,483,027.00		465,482,410.00		475,399,349.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	104,514,304.00		100,604,294.00		104,534,634.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	100,425,352.00		81,738,486.00		66,919,443.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	263,473,371.00		283,069,630.00		303,875,272.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		468,483,027.00		465,482,410.00		475,399,349.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	263,473,371.00		283,069,630.00		303,875,272.00
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	26,169,673.00		26,169,673.00		26,169,673.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		289,643,044.00		309,239,303.00		330,044,945.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		74.62%		80.27%		85.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes						
b. If you are the SELPAAU 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)						
		62,435,306.00		62,435,306.00		62,435,306.00
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)						
		388,158,988.00		385,260,137.00		384,106,165.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		388,158,988.00		385,260,137.00		384,106,165.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		388,158,988.00		385,260,137.00		384,106,165.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,763,179.76		7,705,202.74		7,682,123.30
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,763,179.76		7,705,202.74		7,682,123.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second Interim
2025-26 Projected Year Totals
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				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(169,264.00)	0.00	(9,424,450.00)				
Other Sources/Uses Detail					0.00	2,360,080.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	169,264.00	0.00	9,424,450.00	0.00				
Other Sources/Uses Detail					1,198,695.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Second Interim
2025-26 Projected Year Totals
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								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					180,650.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,375,692.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,375,692.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Second Interim
2025-26 Projected Year Totals
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								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	169,264.00	(169,264.00)	9,424,450.00	(9,424,450.00)	3,735,772.00	3,735,772.00		