

Date: May 28, 2025

To: Members, Board of Education  
Jill Baker, Superintendent

From: Yumi Takahashi, Chief Business and Financial Officer  
Margaret Lam, Executive Director of Fiscal Services

Subject: 2025-26 Budget

### **Major highlights**

- State revenues reflect a slowing California economy that faces significant uncertainty, specifically from the impact of recent federal policies.
- Enrollment declines continue with lower attendance rates that have not fully rebounded from the pandemic.
- 2025-26 will be the second year of District deficit spending, with the deficit growing dramatically.

On June 18, 2025 the Board will be asked to approve the 2025-26 Local Control Accountability Plan (LCAP) and District Budget.

The proposed budget contains the 2025-26 financial plan, but also, and more importantly, contains the latest multi-year financial projections for the district. This memo focuses on the General Fund, the District's main operating fund, which covers the cost of the District's most basic and critical operations.

### **Revenue**

Where possible, the budget reflects revenue estimates from the Governor's May Revision, Governor Newsom's last proposal to the legislature before the budget is adopted by the legislature in June.

The May Revision highlighted growing uncertainty in both the California and national economies since the Governor's Budget, released in January. Federal policy – specifically tariffs and immigration policies - have significantly contributed to a deteriorated fiscal outlook for the State. Although cash receipts exceed the Governor's Budget forecast for personal income, corporation, and sales taxes through April 2025 by \$7.9 billion, overall revenues are projected to be lower by \$5.2

billion through 2025-26. Coupled with higher expenditure estimates, the May Revision reports a \$12 billion State budget deficit for 2025-26.

The May Revision forecasts a slow growth economy marked by lower job growth, higher unemployment, and lower consumer spending. This slow growth scenario is projected to persist through at least 2028.

For 2025-26, Governor Newsom proposed multiple strategies to reduce the deficit, including the use of deferrals, reserves, and budget reductions. Fortunately, the Governor's proposal shields education from significant reductions for 2025-26.

District general fund revenues for 2025-26 are projected to be \$1.19 billion, of which \$873.1 million is unrestricted. Below are the actual and projected General Fund revenues (\$millions) from 2023-24 through 2027-28:

Revenue Source	2023-24	2024-25	2025-26	2026-27	2027-28
Unrestricted General Fund	\$ 917.4	\$875.1	\$873.1	\$874.8	\$881.4
Restricted General Fund	\$ 420.3	\$279.3	\$319.4	\$259.2	\$257.3
Total	\$ 1,337.7	\$1,154.4	\$1,192.6	\$1,134.0	\$1,138.8

As seen above, unrestricted revenues are relatively flat for the next three years. Restricted revenues experience a one-time increase in 2025-26 due to new grants proposed by the Governor, which will be discussed below.

#### Local Control Funding Formula

The main component of unrestricted revenues is funding through the Local Control Funding Formula (LCFF), which is provided to the District through base and supplemental and concentration grants. The base grant is provided as a per pupil allocation and the supplemental and concentration grants are provided based on the District's unduplicated pupil percentage, which reflects its percentage of economically disadvantaged, English language learner, foster and homeless youth populations. Supplemental and concentration grants are intended to assist in providing services to the District's most vulnerable students. LCFF funding projections (\$millions) for both base and supplemental and concentration grants are shown below:

	2023-24	2024-25	2025-26	2026-27	2027-28
LCFF Base grant	\$728.2	\$701.8	\$701.4	\$710.5	\$718.5
LCFF Supplemental and Concentration Grants	\$133.0	\$129.4	\$126.0	\$126.2	\$127.6

### LCFF Base Grant

The main drivers of base grant funding are enrollment, the District's attendance rate, and the year-over-year COLA increases provided to school districts.

### *Enrollment*

As the District is funded on average daily attendance, enrollment and the attendance rate work together to determine funding. Every 1% of enrollment or attendance loss or gain equates to approximately \$8 million in funding.

Below are actual and estimated District enrollments that underlie the base grant estimates:

	2023-24	2024-25	2025-26	2026-27	2027-28
Enrollment	63,961	62,669	61,267	59,615	58,195

From a high of 96,348 students in 2002-03 to 62,669 in 2024-25, the District has lost approximately 33,600 students, or 35% of its enrollment. Enrollment loss between 2.2-2.7% has been utilized for 2025-26 through 2027-28. These assumptions are based on live birth data (lagged five years) and retention rates. Los Angeles County school age enrollment is expected to decline for at least the next decade.

### *Attendance rate*

Pre-pandemic, the District historically reported a 95-96% attendance rate. After dipping to 89.3% in 2021-22, attendance has improved, but it is still well below pre-pandemic levels. Attendance for 2024-25 has been reported at 91.5%, below our previous projection of 93%.

Previous multi-year projections assumed attendance rates of 94% for 2025-26 and subsequent years. Attendance assumptions have been revised to utilize 91.85%, the average of the past three years, for 2025-26 and beyond. This change in attendance rate assumption reduces revenue projections to the district by approximately \$33.7 million across three years.

### **COLA**

COLA is provided to school districts to cover the increased cost of district operations. The Governor's May Revision contained the statutory COLA for 2025-26 of 2.30%, down from 2.43% included in the January budget. COLA has fluctuated dramatically in the past few years. The COLA trend is outlined below and is incorporated into the budget:

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
COLA	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%

It must be noted that the COLA represents an estimate of governmental expenditure price increases from one year to the next, not a commitment or ability for the State to fund the COLA. Therefore, out-year COLAs should be viewed with caution.

### **LCFF Supplemental and Concentration Grant**

The budget reflects an unduplicated pupil percentage of 63.72%. The District's unduplicated pupil percentage has decreased from its high of 70.29% in 2018-19, as shown below, signifying that the District's loss of unduplicated pupils has outpaced districtwide enrollment decline.

School sites have made great efforts to identify eligible students by encouraging families to complete the Household Income form. The 2024-25 unduplicated pupil percentage is utilized in out-year projections.

	2018-19	2019-20	2020-21	2021-22	2022-23	2024-25	2025-26	2026-27	2027-28
Undupl. Pupil %	70.29%	67.22%	67.08%	62.99%	64.98%	63.72%	63.72%	63.72%	63.72%

### **Restricted General Fund**

Restricted General Fund revenues total \$319.4 million for 2025-26.

The major state programs in the restricted General Fund include After School Education and Safety (ASES) Program (\$15 million), Special Education (\$63 million), Instructional Materials (\$15 million) and Proposition 28, the arts education program (\$12.8 million).

The Expanded Learning Opportunity Program (ELOP) reflects substantially more funding for 2025-26, under the Governor's May Revision proposal. Currently, districts with an unduplicated pupil percentage of 75% or higher (Tier 1) are required

to offer ELOP programs to all students in grades TK-6, and districts with an unduplicated pupil percentage below 75% (Tier 2) must offer the program to all unduplicated students in grades TK-6. The Governor has proposed lowering the Tier 1 threshold to districts with a 55% unduplicated pupil percentage. Tier 1 per pupil funding is higher than under Tier 2, and the District will receive \$54 million, up from \$31 million in 2024-25 to serve this expanded number of students.

The District's 2025-26 restricted general fund revenue budget also contains \$35 million in one-time funding. This includes \$17.1 million in the Student Support and Professional Development Discretionary Block Grant proposed for 2025-26. Funds may be used to address rising operational costs, professional development, teacher recruitment and retention strategies, career pathways, and dual enrollment. In the proposed District budget, this funding has been utilized for unrestricted general fund relief. Additional one-time funding includes the Golden State Pathways Program (\$14.6 million) and the Universal Pre-kindergarten (UPK) (\$2.7 million) implementation grant.

Federal funding of \$69.7 million has been included in the budget. 2025-26 federal program awards are represented at similar levels to 2024-25. It should be noted that the President's proposed budget for 2026 maintains Title I and Special Education funding, but eliminates Title III, which assists with language instruction for English language learners, Migrant Education, and Adult Education. The District's allocation for these sources of funding combined is \$3.2 million, with Title III being the largest program (\$2.4 million). We will keep the Board and public updated on developments in this area when they become known.

### **Expenditures**

General Fund expenditure estimates are as follows:

Expenditure Source	2023-24	2024-25	2025-26	2026-27	2027-28
Unrestricted General Fund	\$734.2	\$740.4	\$765.7	\$769.5	\$768.4
Restricted General Fund	\$608.5	\$528.2	\$560.4	\$500.6	\$511.3
Total	\$1,342.6	\$1,268.7	\$1,326.1	\$1,270.1	\$1,279.8

2025-26 unrestricted general fund expenditures are projected to be higher by \$25 million mainly due to the budgeting of expenses that were previously covered through restricted one-time sources. Restricted expenditures are higher for 2025-26

as a result of one-time expenses related to the Golden State Pathways Program, the UPK program, and federal program carryover expenses.

Expenditures categorized by type of expense are shown in Attachment A  
[\(Budget FY 2025-26 Expenditure by Object\)](#)

Operational cost assumptions include the following:

- No salary increases are assumed for 2024-25 and beyond
- Step and/or column salary increases for employees
- 3.5% annual increase in health benefit rates for benefitted employees. The average health benefit rate per full-time employee for 2025-26 is \$27,192.
- Contributions to the STRS retirement system on behalf of certificated employees of 19.1% (19 cents for every \$1 of salary)
- Contributions to the PERS retirement system on behalf of classified employees of 26.81% (27 cents for every \$1 of salary)
- Annual increase to Special Education programs of \$15-\$20 million.
- 4-5% increase for utilities
- 10% increase in student transportation costs.

Programs funded through the Local Control Funding Formula, or the unrestricted general fund, are detailed in the [LCAP Action Summary](#) (Attachment B).

The major programs covered through restricted state and federal funding are shown in [Attachment C](#).

### Contributions

The unrestricted general fund (base grant) annually makes contributions to restricted programs. Here is the projected trend for the District's contributions:

	2023-24	2024-25	2025-26	2026-27	2027-28
Contributions	\$159.1	\$173.7	\$207.3	\$222.2	\$239.8

The unrestricted general fund must contribute 3% of budgeted expenditures to Routine Repair and Maintenance, totaling \$39.8 million in 2025-26. Special Education contributions are \$166.9 million for 2025-26 and we assume an increase annually of \$15-20 million.

### **Unrestricted Ending Balances**

The unrestricted general fund ending balance, unrestricted funding remaining after the year is completed, is a gauge of the District's fiscal health. The ending balance provides cushion in the event of adverse economic circumstances, and increases or decreases to the ending balance reflect the relationship between expenditures and revenues. A declining ending balance means that expenditures have exceeded revenues for a fiscal year.

In the years immediately following the Great Recession of 2008, the State provided substantial recovery funding to schools, referred to as gap funding. This funding was well above normal cost of living allowances. During this time, the District's revenues exceeded expenditures and the District's ending balances began to grow. Through the pandemic, school districts were held harmless for ADA loss and also received significant relief funding from the federal government. The District's ending balances grew further, reaching a high of \$425.4 million in 2023-24. However, this revenue infusion over the last 12 years has masked the underlying effect of declining enrollment and rising costs on our finances. As we now face a COLA-only revenue future, our District is now experiencing substantial deficit spending, with the deficit reaching \$129 million in 2027-28.

Below are actual and projected ending balances (\$millions):

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Unrestricted Ending Balance	\$409.5	\$425.4	\$371.2	\$269.8	\$157.5	\$28.7
Change From Prior Year		\$15.9	(\$54.2)	(\$101.4)	(\$112.3)	(\$128.8)

The deterioration of the ending balance was accelerated due largely to revised projections of attendance and increases in projected contributions to Special Education. The ending balance projected for 2027-28 of \$28.7 million is roughly equal to the reserve for economic uncertainty, the minimum allowable reserve level. In light of the District's financial picture, staff is actively working to identify the most efficient use of resources and to align resources in service to the Board and Strategic Plan goals. It will be imperative to make significant gains in closing the gap between revenues and expenditures in the 2026-27 school year.

### **Next Steps**

The State legislature is statutorily mandated to approve the State budget in June. At this time the revenue assumptions underlying the District's budget may change. The

District has up to 45 days to revise its budget to incorporate such changes. Staff will keep the Board apprised of any material changes to the District's financial picture.

Please do not hesitate to contact us should you have any questions.

cc: Senior Team



## Attachment A

### LBUSD General Fund Budget FY 2025-26

Description	2025-26 Budget		
	Unrestricted	Restricted	Total
<b>CERTIFICATED SALARIES</b>			
Teacher Salaries	278,429,468	93,626,607	372,056,075
Pupil Support Salaries (Counselors, Psychologists, Social Workers, Nurse, etc.)	28,393,405	26,142,963	54,536,368
Supervisor and Administrator Salaries (Supt., Asst. Supts, Director, Principals, APs, etc.)	33,616,533	9,145,569	42,762,102
Other Certificated Salaries (TOSAs)	17,865,834	14,057,724	31,923,558
<b>TOTAL CERTIFICATED SALARIES</b>	<b>358,305,240</b>	<b>142,972,863</b>	<b>501,278,103</b>
<b>CLASSIFIED SALARIES</b>			
Instructional Salaries (Instructional Aides, IA-Specials, College Student Aides, etc.)	13,228,026	11,725,385	24,953,411
Support Salaries (Media Assts, Community Wrks., Nutr Services Wrks., Custodians, etc.)	34,020,350	14,966,453	48,986,803
Supervisor and Administrators Salaries (Office Supts, Managers, Director, Analyst, etc.)	27,054,739	6,584,912	33,639,651
Clerical, Technical and Office Salaries (Acctg Personnel, Office Assts., Health Assts, etc.)	25,391,491	3,603,399	28,994,890
Other Classified Salaries (Rec Aides, Job Developers, Stdnt Tutors, Stdnt Intern, etc.)	4,524,136	4,203,390	8,727,526
<b>TOTAL CLASSIFIED SALARIES</b>	<b>104,218,742</b>	<b>41,083,539</b>	<b>145,302,281</b>
<b>EMPLOYEE BENEFITS</b>			
STRS (Certificated Retirement System)	68,321,699	66,903,193	135,224,892
PERS (Classified Retirement System)	26,064,317	9,224,815	35,289,132
Social Security	12,902,190	4,798,909	17,701,099
Health Benefits	93,076,348	37,972,615	131,048,963
Unemployment Insurance	232,502	89,220	321,722
Worker's Compensation	9,261,969	3,567,986	12,829,955
Retiree Benefits	11,638,410	5,274,811	16,913,221
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>221,497,435</b>	<b>127,831,549</b>	<b>349,328,984</b>
<b>BOOKS/SUPPLIES (Textbooks, Books, Supplies, Noncapitaized Equipment and Food)</b>	<b>13,183,841</b>	<b>68,149,007</b>	<b>81,332,848</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURE</b>			
Subagreement for Services (Health Services Contracts, NP School Services Contract, etc.)	450,000	8,700,000	9,150,000
Travel and Conference (Mileage Reimb, Staff/student Travel, Conference Fees, etc.)	1,162,054	924,440	2,086,494
Dues and Memberships (CIF Dues, Accrediting Fees, Great City Schools Mmbrshp, etc.)	166,679	4,500	171,179
Utilities	17,849,700	0	17,849,700
Rental, Leases and Repairs	4,558,864	7,291,154	11,850,018
Internal Charges to Site Resources	-670,437	-64,967	-735,404
Professional/Consulting Services and Operating Expenditures	60,874,385	144,358,688	205,233,073
Phone/Internet Charges	2,854,986	60,400	2,915,386
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>	<b>87,246,231</b>	<b>161,274,215</b>	<b>248,520,446</b>
<b>CAPITAL OUTLAYS</b>			
Land (Site Improvement)	0	0	0
Equipment and Equipment Replacment	1,062,000	493,000	1,555,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,062,000</b>	<b>493,000</b>	<b>1,555,000</b>
<b>OTHER OUTGOING</b>			
Payments to County Offices (Alternative Education Prgrms, Special School Services, etc.)	409,261	450,000	859,261
Admin Charges to Categorical Programs	-20,248,407	18,259,587	-1,988,820
Other Financing Uses	15,500,000	0	15,500,000
<b>TOTAL OTHER OUTGOING</b>	<b>-4,339,146</b>	<b>18,709,587</b>	<b>14,370,441</b>
<b>GENERAL FUND TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>781,174,343</b>	<b>560,513,760</b>	<b>1,341,688,103</b>

## Attachment B

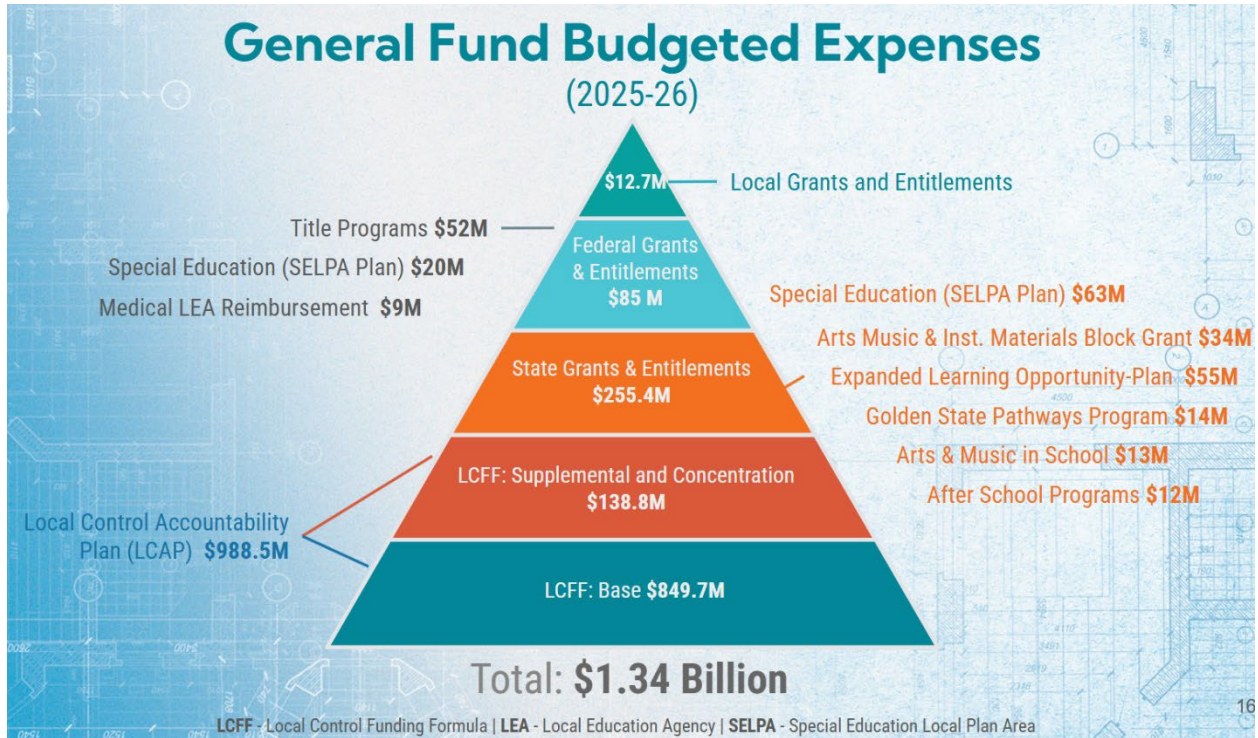
### 2025-2026 Local Control Accountability Plan (LCAP) Summary

Goal 1- High Quality Learning for All			
		19 Metrics	9 Actions Budget- \$517.2 M
1.1	Pupil Services (Base)	\$ 30,632,276	Nursing, Counseling and Psychological Services
1.2	Instruction (Base)	\$ 364,882,822	Classroom Teachers, School & Classroom Materials & Supplies
1.3	Instruction-Related Services (Base)	\$ 68,770,179	Teachers on Special Assignment (TOSA)- Trainers and Coaches, Site Administrators, Site Support Staff (non-academic)
1.4	Counseling Support	\$ 13,352,403	Counselors
1.5	Library Education Program	\$ 7,067,026	Teacher Librarians, Library Media Assistants, Library Materials
1.6	Literacy Support	\$ 14,311,273	Literacy Teachers at High Needs Schools, Literacy Books and Materials, Curriculum TOSAs
1.7	Learning Acceleration Supports	\$ 10,066,624	High School Tutors, Agile Minds, CORE, APEX, Khan, USC College Counselors, i Ready, PSAT, AP Exams, High School Summer School Program, Dual Enrollment Opportunities
1.8	CTE/Linked Learning	\$ 2,366,544	Pathway/SLC Coordinators, College/Career Specialists/Admin, Student Interns, HS Pathways Allocations, Poly Academy of Accelerated Learning
1.9	Wellness Centers	\$ 5,734,969	Wellness Centers Staff and Materials
Goal 2- High Quality Learning for Black Students			
		6 Metrics	1 Action Budget- \$2.6 M
2.1	Black Student Achievement Initiative	\$ 2,639,899	Sankofa programs, Sankofa Saturdays, Sankofa Afterschool, Sankofa Saturday, Sankofa Mentorship Program, Sankofa Parent Workshops, Young Black Scholars and Black Student Unions, Center for Black Excellence.
Goal 3- High Quality Learning for English Learners & Long Term English Learners			
		6 Metrics	1 Action Budget- \$4.6 M
3.1	English Learner Support	\$ 4,636,620	LBUSD Interpreter Unit, ELPAC Substitutes, Research Department Support, ELPAC Training, Testing Materials, Multilingual Office and Staff, ELlevation, Newcomer Support, Lexia ELD, Translation Pens, Rosetta Stone, Sonday System
Goal 3- High Quality Learning for Students with Disabilities			
		5 Metrics	4 Actions Budget- \$189.7 M
4.1	Special Education Support (Base)	\$ 164,849,734	Special Education Teachers and Classroom Aides, Transportation, Support Exceeding State and Federal Resources for Special Education, Non-public Agency Support
4.2	Pupil Services: Health Services	\$ 7,989,862	Site Nurses, Health Assistants, Psychologists, Vision To Learn
4.3	Pupil Services: Instructional Aides	\$ 14,830,000	Instructional Aides
4.4	Early Learning- Speech	\$ 2,053,396	Speech Teachers
Goal 5- High Quality Learning for Foster & Homeless Youth			
		7 Metrics	1 Action Budget- \$0.8 M
5.1	Homeless & Foster Youth Services	\$ 770,191	Social Workers, Foster Youth Transportation

Attachment B cont.

Goal 6- Engagement			
		4 Metrics	2 Actions Budget- \$9.7 M
6.1	Community & Ancillary Services (Base)	\$ 7,661,014	Recreation Aides, Most Inspiring Students, High School Sports (Coaching, transportation and officials), Community Permits, Sports Trainers
6.2	Parent Involvement and Engagement	\$ 2,046,606	Parent University and Equity, Engagement and Partnerships Staff, Parent Leadership Programs: Parenting Partners, Family Leadership Institute, Action Youth America, Website Management, School Messenger, Canvas Learning Management System
Goal 7- Equitable and Liberatory District			
		12 Metrics	7 Actions Budget- \$119.6 M
7.1	General Administration and Other Services (Base)	\$ 73,287,782	Non-Maintenance Operations: District Departments, Health Benefit Administration, Insurance
7.2	School-based Student Support	\$ 9,995,100	School Site LCFF Allocations to All Schools
7.3	Early Learning Initiative	\$ 16,354,104	Transitional Kindergarten Teachers, Educare Staff
7.4	Elementary Music Program	\$ 5,905,250	Elementary Music Teachers, Arts Method Books and Supplies, Guest Professional Musicians, Transportation, Musical Instruments
7.5	Interventions: Restorative Justice (Base)	\$ 1,091,505	Restorative Justice School Staff, Restorative Justice Materials and Training
7.6	Instructional Intervention Coordinators	\$ 12,489,224	Instruction and Intervention Coordinators, Program Coordinator
7.7	Male and Female Leadership Academies	\$ 439,168	Male & Female Leadership Academies Site Staff, Leadership Academy Supplies, Materials and Training
Goal 8- Transformative Change			
		4 Metrics	4 Actions Budget- \$140.3 M
8.1	Plant and Maintenance Services (Base)	\$ 133,795,955	Maintenance, Operations, Business Services, Equipment Replacement
8.2	Curriculum Support	\$ 2,096,642	Curriculum Coaches, Program Specialists, Research & Technology- OCIPD
8.3	Professional Development	\$ 909,410	Certificated Professional Development, Classified Professional Development, Leadership Development
8.4	National Teacher Certification	\$ 3,479,506	National Board Teacher Fees and Incentive
Goal 9- Equity Multiplier			
		3 Metrics	3 Actions Budget- \$6.2 M
9.1	Alternative Programs Support	3,992,465	Additional High School Staffing for Alternative and Continuation Schools: Reid and EPHS
9.2*	Reid High School Equity Multiplier Support Services*	\$353,141	Personnel, Community and Family Engagement, Wellness and Resource Center, Contracts with Community Agencies for Mentorships/Tutoring, Student Planners, Technology Updates for school and students (including hotspots/tech for students without access to wifi), Celebrations of Student Success with Guest Speakers, Academic Incentives (*Other State Fund)
9.3*	EPHS Equity Multiplier Support Services*	\$1,897,088	

Attachment C



ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 1515 Hughes Way, Long Beach, CA 90810

Date: May 29, 2025

Adoption Date: June 18, 2025

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

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Jill Baker

Title: Superintendent

Public Hearing:

Place: 1515 Hughes Way, Long Beach, CA 90810

Date: June 4, 2025

Time: 5:00pm

Contact person for additional information on the budget reports:

Name: Margaret Lam

Title: Executive Director of Fiscal Services

Telephone: 562-997-8126

E-mail: MLam1@lbschools.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

Budget, July 1  
FINANCIAL REPORTS  
2025-26 Budget  
School District Certification

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/18/2025	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X



Budget, July 1  
FINANCIAL REPORTS  
2025-26 Budget  
School District Certification

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	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	

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

☒ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	31,647,641.00
Less: Amount of total liabilities reserved in budget:	\$	31,647,641.00
Estimated accrued but unfunded liabilities:	\$	0.00

☐ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

☐ This school district is not self-insured for workers' compensation claims.

Signed

Date of Meeting: June 18, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Jill Baker

Title: Superintendent

For additional information on this certification, please contact:

Name: Margaret Lam

Title: Executive Director of Fiscal  
Services

Telephone: 562-997-8126

E-mail: MLam1@lbschools.net

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			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		831,121,021.00	0.00	831,121,021.00	827,425,991.00	0.00	827,425,991.00	-0.4%
2) Federal Revenue	8100-8299		0.00	83,438,573.00	83,438,573.00	0.00	69,710,630.00	69,710,630.00	-16.5%
3) Other State Revenue	8300-8599		17,812,262.00	178,010,563.00	195,822,825.00	18,287,420.00	235,837,342.00	254,124,762.00	29.8%
4) Other Local Revenue	8600-8799		26,211,205.00	17,811,527.00	44,022,732.00	27,425,106.00	13,892,466.00	41,317,572.00	-6.1%
5) TOTAL, REVENUES			875,144,488.00	279,260,663.00	1,154,405,151.00	873,138,517.00	319,440,438.00	1,192,578,955.00	3.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		353,438,888.00	143,743,299.00	497,182,187.00	358,305,240.00	142,972,863.00	501,278,103.00	0.8%
2) Classified Salaries	2000-2999		103,761,981.00	39,066,706.00	142,828,687.00	104,218,742.00	41,083,539.00	145,302,281.00	1.7%
3) Employee Benefits	3000-3999		215,052,623.00	128,869,589.00	343,922,212.00	221,497,435.00	127,831,549.00	349,328,984.00	1.6%
4) Books and Supplies	4000-4999		11,387,288.00	44,437,709.00	55,824,997.00	13,183,841.00	68,149,007.00	81,332,848.00	45.7%
5) Services and Other Operating Expenditures	5000-5999		75,675,156.00	148,149,416.00	223,824,572.00	87,246,231.00	161,207,215.00	248,453,446.00	11.0%
6) Capital Outlay	6000-6999		1,418,518.00	5,195,054.00	6,613,572.00	1,062,000.00	493,000.00	1,555,000.00	-76.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		215,000.00	600,000.00	815,000.00	409,261.00	450,000.00	859,261.00	5.4%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(20,536,827.00)	18,185,054.00	(2,351,773.00)	(20,248,407.00)	18,259,587.00	(1,988,820.00)	-15.4%
9) TOTAL, EXPENDITURES			740,412,627.00	528,246,827.00	1,268,659,454.00	765,674,343.00	560,446,760.00	1,326,121,103.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			134,731,861.00	(248,986,164.00)	(114,254,303.00)	107,464,174.00	(241,006,322.00)	(133,542,148.00)	16.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		3,000,000.00	0.00	3,000,000.00	14,000,000.00	0.00	14,000,000.00	366.7%
b) Transfers Out	7600-7629		18,200,000.00	0.00	18,200,000.00	15,500,000.00	0.00	15,500,000.00	-14.8%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(173,712,248.00)	173,712,248.00	0.00	(207,323,206.00)	207,323,206.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(188,912,248.00)	173,712,248.00	(15,200,000.00)	(208,823,206.00)	207,323,206.00	(1,500,000.00)	-90.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(54,180,387.00)	(75,273,916.00)	(129,454,303.00)	(101,359,032.00)	(33,683,116.00)	(135,042,148.00)	4.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		425,384,824.88	167,164,210.93	592,549,035.81	371,204,437.88	91,890,294.93	463,094,732.81	-21.8%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,384,824.88	167,164,210.93	592,549,035.81	371,204,437.88	91,890,294.93	463,094,732.81	-21.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,384,824.88	167,164,210.93	592,549,035.81	371,204,437.88	91,890,294.93	463,094,732.81	-21.8%
2) Ending Balance, June 30 (E + F1e)			371,204,437.88	91,890,294.93	463,094,732.81	269,845,405.88	58,207,178.93	328,052,584.81	-29.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		392,050.00	0.00	392,050.00	392,050.00	0.00	392,050.00	0.0%
Stores	9712		850,000.00	0.00	850,000.00	850,000.00	0.00	850,000.00	0.0%
Prepaid Items	9713		1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	91,890,295.51	91,890,295.51	0.00	58,207,179.51	58,207,179.51	-36.7%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		330,000,000.00	0.00	330,000,000.00	240,270,932.88	0.00	240,270,932.88	-27.2%
d) Assigned									
Other Assignments	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		25,737,190.00	0.00	25,737,190.00	26,832,423.00	0.00	26,832,423.00	4.3%
Unassigned/Unappropriated Amount	9790		12,725,197.88	(.58)	12,725,197.30	0.00	(.58)	(.58)	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury	9110		0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
b) in Banks	9120		0.00	0.00	0.00				
c) in Revolving Cash Account	9130		0.00	0.00	0.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		0.00	0.00	0.00				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds	9310		0.00	0.00	0.00				
6) Stores	9320		0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	513,951,868.00	0.00	513,951,868.00	502,798,874.00	0.00	502,798,874.00	-2.2%
Education Protection Account State Aid - Current Year		8012	122,059,252.00	0.00	122,059,252.00	121,253,919.00	0.00	121,253,919.00	-0.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	459,832.00	0.00	459,832.00	407,643.00	0.00	407,643.00	-11.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,807,912.00	0.00	2,807,912.00	1,244,615.00	0.00	1,244,615.00	-55.7%
County & District Taxes									
Secured Roll Taxes		8041	137,269,209.00	0.00	137,269,209.00	104,284,529.00	0.00	104,284,529.00	-24.0%
Unsecured Roll Taxes		8042	3,164,837.00	0.00	3,164,837.00	1,402,823.00	0.00	1,402,823.00	-55.7%
Prior Years' Taxes		8043	7,109,233.00	0.00	7,109,233.00	3,120,195.00	0.00	3,120,195.00	-56.1%
Supplemental Taxes		8044	4,738,963.00	0.00	4,738,963.00	3,878,241.00	0.00	3,878,241.00	-18.2%
Education Revenue Augmentation Fund (ERAF)		8045	7,282,558.00	0.00	7,282,558.00	54,949,195.00	0.00	54,949,195.00	654.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	33,247,186.00	0.00	33,247,186.00	35,215,309.00	0.00	35,215,309.00	5.9%
Penalties and Interest from Delinquent Taxes		8048	139,875.00	0.00	139,875.00	22,928.00	0.00	22,928.00	-83.6%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	69,373.00	0.00	69,373.00	45,000.00	0.00	45,000.00	-35.1%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	(18,203.00)	0.00	(18,203.00)	New
Subtotal, LCFF Sources			832,300,098.00	0.00	832,300,098.00	828,605,068.00	0.00	828,605,068.00	-0.4%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,179,077.00)	0.00	(1,179,077.00)	(1,179,077.00)	0.00	(1,179,077.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			831,121,021.00	0.00	831,121,021.00	827,425,991.00	0.00	827,425,991.00	-0.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,310,728.00	14,310,728.00	0.00	14,310,728.00	14,310,728.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,390,587.00	1,390,587.00	0.00	1,356,078.00	1,356,078.00	-2.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	320,353.00	320,353.00	0.00	228,399.00	228,399.00	-28.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		26,630,516.00	26,630,516.00		42,437,363.00	42,437,363.00	59.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,458,090.00	2,458,090.00		3,878,815.00	3,878,815.00	57.8%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		2,216,447.00	2,216,447.00		2,462,288.00	2,462,288.00	11.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,037,771.00	3,037,771.00		3,046,236.00	3,046,236.00	0.3%
Career and Technical Education	3500-3599	8290		824,733.00	824,733.00		814,733.00	814,733.00	-1.2%
All Other Federal Revenue	All Other	8290	0.00	32,249,348.00	32,249,348.00	0.00	1,175,990.00	1,175,990.00	-96.4%
TOTAL, FEDERAL REVENUE			0.00	83,438,573.00	83,438,573.00	0.00	69,710,630.00	69,710,630.00	-16.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		57,745,871.00	57,745,871.00		58,546,324.00	58,546,324.00	1.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,904,993.00	0.00	2,904,993.00	2,854,110.00	0.00	2,854,110.00	-1.8%
Lottery - Unrestricted and Instructional Materials		8560	11,226,157.00	5,051,284.00	16,277,441.00	10,747,761.00	4,614,222.00	15,361,983.00	-5.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		31,294,606.00	31,294,606.00		54,120,613.00	54,120,613.00	72.9%
After School Education and Safety (ASES)	6010	8590		15,391,637.00	15,391,637.00		12,271,124.00	12,271,124.00	-20.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		5,000.00	5,000.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		4,427,588.00	4,427,588.00		3,977,797.00	3,977,797.00	-10.2%
Arts and Music in Schools (Prop 28)	6770	8590		9,902,454.00	9,902,454.00		12,784,895.00	12,784,895.00	29.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		1,102,608.00	1,102,608.00		750,000.00	750,000.00	-32.0%
All Other State Revenue	All Other	8590	3,681,112.00	53,089,515.00	56,770,627.00	4,685,549.00	88,772,367.00	93,457,916.00	64.6%
TOTAL, OTHER STATE REVENUE			17,812,262.00	178,010,563.00	195,822,825.00	18,287,420.00	235,837,342.00	254,124,762.00	29.8%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,919,142.00	243,141.00	3,162,283.00	2,564,553.00	150,000.00	2,714,553.00	-14.2%
Interest		8660	18,000,000.00	0.00	18,000,000.00	19,800,000.00	0.00	19,800,000.00	10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

DescriptionResource CodesObject Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,292,063.00	17,568,386.00	22,860,449.00	5,060,553.00	13,742,466.00	18,803,019.00	-17.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,211,205.00	17,811,527.00	44,022,732.00	27,425,106.00	13,892,466.00	41,317,572.00	-6.1%
TOTAL, REVENUES			875,144,488.00	279,260,663.00	1,154,405,151.00	873,138,517.00	319,440,438.00	1,192,578,955.00	3.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	283,251,847.00	97,876,278.00	381,128,125.00	278,429,468.00	93,626,607.00	372,056,075.00	-2.4%
Certificated Pupil Support Salaries		1200	27,384,523.00	17,233,958.00	44,618,481.00	28,393,405.00	26,142,963.00	54,536,368.00	22.2%
Certificated Supervisors' and Administrators' Salaries		1300	33,178,299.00	8,674,188.00	41,852,487.00	33,616,533.00	9,145,569.00	42,762,102.00	2.2%
Other Certificated Salaries		1900	9,624,219.00	19,958,875.00	29,583,094.00	17,865,834.00	14,057,724.00	31,923,558.00	7.9%
TOTAL, CERTIFICATED SALARIES			353,438,888.00	143,743,299.00	497,182,187.00	358,305,240.00	142,972,863.00	501,278,103.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	15,657,516.00	9,587,150.00	25,244,666.00	13,228,026.00	11,725,385.00	24,953,411.00	-1.2%
Classified Support Salaries		2200	33,356,550.00	14,225,357.00	47,581,907.00	34,020,350.00	14,966,453.00	48,986,803.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	26,137,724.00	6,169,138.00	32,306,862.00	27,054,739.00	6,584,912.00	33,639,651.00	4.1%
Clerical, Technical and Office Salaries		2400	24,333,872.00	5,069,583.00	29,403,455.00	25,391,491.00	3,603,399.00	28,994,890.00	-1.4%
Other Classified Salaries		2900	4,276,319.00	4,015,478.00	8,291,797.00	4,524,136.00	4,203,390.00	8,727,526.00	5.3%
TOTAL, CLASSIFIED SALARIES			103,761,981.00	39,066,706.00	142,828,687.00	104,218,742.00	41,083,539.00	145,302,281.00	1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	67,550,413.00	68,308,422.00	135,858,835.00	68,321,699.00	66,903,193.00	135,224,892.00	-0.5%
PERS		3201-3202	22,875,029.00	11,037,580.00	33,912,609.00	26,064,317.00	9,224,815.00	35,289,132.00	4.1%
OASDI/Medicare/Alternative		3301-3302	12,009,885.00	5,215,139.00	17,225,024.00	12,902,190.00	4,798,909.00	17,701,099.00	2.8%
Health and Welfare Benefits		3401-3402	93,109,978.00	35,865,444.00	128,975,422.00	93,076,348.00	37,972,615.00	131,048,963.00	1.6%
Unemployment Insurance		3501-3502	328,860.00	90,059.00	418,919.00	232,502.00	89,220.00	321,722.00	-23.2%
Workers' Compensation		3601-3602	8,731,973.00	3,619,730.00	12,351,703.00	9,261,969.00	3,567,986.00	12,829,955.00	3.9%
OPEB, Allocated		3701-3702	966,469.00	389,567.00	1,356,036.00	971,364.00	449,204.00	1,420,568.00	4.8%
OPEB, Active Employees		3751-3752	9,475,016.00	4,343,648.00	13,818,664.00	10,662,046.00	4,825,607.00	15,487,653.00	12.1%
Other Employee Benefits		3901-3902	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			215,052,623.00	128,869,589.00	343,922,212.00	221,497,435.00	127,831,549.00	349,328,984.00	1.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,785.00	11,630,164.00	11,641,949.00	0.00	15,999,942.00	15,999,942.00	37.4%
Books and Other Reference Materials		4200	36,141.00	656,969.00	693,110.00	20,490.00	426,000.00	446,490.00	-35.6%
Materials and Supplies		4300	10,765,233.00	21,366,210.00	32,131,443.00	12,465,551.00	45,020,270.00	57,485,821.00	78.9%
Noncapitalized Equipment		4400	572,500.00	8,460,143.00	9,032,643.00	697,800.00	4,624,060.00	5,321,860.00	-41.1%
Food		4700	1,629.00	2,324,223.00	2,325,852.00	0.00	2,078,735.00	2,078,735.00	-10.6%
TOTAL, BOOKS AND SUPPLIES			11,387,288.00	44,437,709.00	55,824,997.00	13,183,841.00	68,149,007.00	81,332,848.00	45.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	450,000.00	10,027,000.00	10,477,000.00	450,000.00	8,700,000.00	9,150,000.00	-12.7%
Travel and Conferences		5200	900,993.00	1,353,489.00	2,254,482.00	1,162,054.00	924,440.00	2,086,494.00	-7.5%
Dues and Memberships		5300	163,376.00	16,810.00	180,186.00	166,679.00	4,500.00	171,179.00	-5.0%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,215,273.00	10,000.00	16,225,273.00	17,849,700.00	0.00	17,849,700.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,798,211.00	6,316,768.00	12,114,979.00	4,558,864.00	7,291,154.00	11,850,018.00	-2.2%
Transfers of Direct Costs		5710	(8,494.00)	8,494.00	0.00	74,467.00	(74,467.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(680,620.00)	(158,401.00)	(839,021.00)	(744,904.00)	(57,500.00)	(802,404.00)	-4.4%
Professional/Consulting Services and Operating Expenditures		5800	50,216,512.00	130,511,726.00	180,728,238.00	60,874,385.00	144,358,688.00	205,233,073.00	13.6%
Communications		5900	2,619,905.00	63,530.00	2,683,435.00	2,854,986.00	60,400.00	2,915,386.00	8.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,675,156.00	148,149,416.00	223,824,572.00	87,246,231.00	161,207,215.00	248,453,446.00	11.0%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	445,370.00	4,633,061.00	5,078,431.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	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	0.00	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	0.00	0.0%
Equipment		6400	224,873.00	151,993.00	376,866.00	122,000.00	83,000.00	205,000.00	-45.6%
Equipment Replacement		6500	748,275.00	410,000.00	1,158,275.00	940,000.00	410,000.00	1,350,000.00	16.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,418,518.00	5,195,054.00	6,613,572.00	1,062,000.00	493,000.00	1,555,000.00	-76.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	215,000.00	600,000.00	815,000.00	409,261.00	450,000.00	859,261.00	5.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			215,000.00	600,000.00	815,000.00	409,261.00	450,000.00	859,261.00	5.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(18,185,054.00)	18,185,054.00	0.00	(18,259,587.00)	18,259,587.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,351,773.00)	0.00	(2,351,773.00)	(1,988,820.00)	0.00	(1,988,820.00)	-15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,536,827.00)	18,185,054.00	(2,351,773.00)	(20,248,407.00)	18,259,587.00	(1,988,820.00)	-15.4%
TOTAL, EXPENDITURES			740,412,627.00	528,246,827.00	1,268,659,454.00	765,674,343.00	560,446,760.00	1,326,121,103.00	4.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,000,000.00	0.00	3,000,000.00	14,000,000.00	0.00	14,000,000.00	366.7%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	0.00	3,000,000.00	14,000,000.00	0.00	14,000,000.00	366.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,200,000.00	0.00	18,200,000.00	15,500,000.00	0.00	15,500,000.00	-14.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,200,000.00	0.00	18,200,000.00	15,500,000.00	0.00	15,500,000.00	-14.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(173,712,248.00)	173,712,248.00	0.00	(207,323,206.00)	207,323,206.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(173,712,248.00)	173,712,248.00	0.00	(207,323,206.00)	207,323,206.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(188,912,248.00)	173,712,248.00	(15,200,000.00)	(208,823,206.00)	207,323,206.00	(1,500,000.00)	-90.1%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,730,000.00	8,525,000.00	-19.0%
5) TOTAL, REVENUES			8,730,000.00	8,525,000.00	-19.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,757,000.00	2,525,000.00	-82.3%
5) Services and Other Operating Expenditures		5000-5999	5,647,100.00	5,640,000.00	-10.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,404,100.00	8,165,000.00	-92.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			325,900.00	360,000.00	10.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			325,900.00	360,000.00	10.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,692,670.62	8,018,570.62	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,692,670.62	8,018,570.62	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,692,670.62	8,018,570.62	4.2%
2) Ending Balance, June 30 (E + F1e)			8,018,570.62	8,378,570.62	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,018,570.62	8,378,570.62	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	30,000.00	25,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
All Other Local Revenue		8699	8,700,000.00	8,500,000.00	-2.3%
TOTAL, REVENUES			8,730,000.00	8,525,000.00	-19.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	2,650,000.00	2,500,000.00	-5.7%
Noncapitalized Equipment		4400	107,000.00	25,000.00	-76.6%
TOTAL, BOOKS AND SUPPLIES			2,757,000.00	2,525,000.00	-82.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	82,000.00	75,000.00	-8.5%
Insurance		5400-5450	5,100.00	5,000.00	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	60,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,500,000.00	5,500,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,647,100.00	5,640,000.00	-10.5%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,404,100.00	8,165,000.00	-92.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	527,839.00	527,839.00	0.0%
3) Other State Revenue		8300-8599	1,593,080.00	1,925,713.00	20.9%
4) Other Local Revenue		8600-8799	38,000.00	65,000.00	71.1%
5) TOTAL, REVENUES			2,158,919.00	2,518,552.00	16.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,290,010.00	1,279,020.00	-0.9%
2) Classified Salaries		2000-2999	163,217.00	149,186.00	-8.6%
3) Employee Benefits		3000-3999	646,609.00	663,905.00	2.7%
4) Books and Supplies		4000-4999	58,801.00	290,888.00	394.7%
5) Services and Other Operating Expenditures		5000-5999	49,663.00	62,300.00	25.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,985.00	73,253.00	12.7%
9) TOTAL, EXPENDITURES			2,273,285.00	2,518,552.00	10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(114,366.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(114,366.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399,458.18	285,092.18	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,458.18	285,092.18	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399,458.18	285,092.18	-28.6%
2) Ending Balance, June 30 (E + F1e)			285,092.18	285,092.18	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	285,092.18	285,092.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	527,839.00	527,839.00	0.0%
TOTAL, FEDERAL REVENUE			527,839.00	527,839.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,482,987.00	1,815,620.00	22.4%
All Other State Revenue	All Other	8590	110,093.00	110,093.00	0.0%
TOTAL, OTHER STATE REVENUE			1,593,080.00	1,925,713.00	20.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	15,000.00	650.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,000.00	50,000.00	38.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,000.00	65,000.00	71.1%
TOTAL, REVENUES			2,158,919.00	2,518,552.00	16.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,123,380.00	1,109,133.00	-1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	166,630.00	169,887.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,290,010.00	1,279,020.00	-0.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	25,000.00	New
Classified Support Salaries		2200	32,987.00	25,000.00	-24.2%
Classified Supervisors' and Administrators' Salaries		2300	79,384.00	78,862.00	-0.7%
Clerical, Technical and Office Salaries		2400	50,846.00	20,324.00	-60.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			163,217.00	149,186.00	-8.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	313,564.00	344,291.00	9.8%
PERS		3201-3202	36,204.00	35,308.00	-2.5%
OASDI/Medicare/Alternative		3301-3302	29,277.00	29,959.00	2.3%
Health and Welfare Benefits		3401-3402	217,039.00	199,652.00	-8.0%
Unemployment Insurance		3501-3502	622.00	714.00	14.8%
Workers' Compensation		3601-3602	24,896.00	28,565.00	14.7%
OPEB, Allocated		3701-3702	2,739.00	3,001.00	9.6%
OPEB, Active Employees		3751-3752	22,268.00	22,415.00	0.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			646,609.00	663,905.00	2.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,875.00	3,876.00	0.0%
Materials and Supplies		4300	54,926.00	287,012.00	422.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			58,801.00	290,888.00	394.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,200.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,720.00	29,000.00	33.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,643.00	5,000.00	-11.4%
Professional/Consulting Services and Operating Expenditures		5800	0.00	6,000.00	New
Communications		5900	1,100.00	1,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,663.00	62,300.00	25.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	64,985.00	73,253.00	12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,985.00	73,253.00	12.7%
TOTAL, EXPENDITURES			2,273,285.00	2,518,552.00	10.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,584,380.00	37,140,465.00	-1.2%
3) Other State Revenue		8300-8599	21,274,287.00	16,138,817.00	-24.1%
4) Other Local Revenue		8600-8799	1,959,072.00	1,403,380.00	-28.4%
5) TOTAL, REVENUES			60,817,739.00	54,682,662.00	-10.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	21,979,993.00	21,261,040.00	-3.3%
2) Classified Salaries		2000-2999	7,863,373.00	7,115,211.00	-9.5%
3) Employee Benefits		3000-3999	18,139,839.00	17,602,982.00	-3.0%
4) Books and Supplies		4000-4999	3,314,335.00	4,613,808.00	39.2%
5) Services and Other Operating Expenditures		5000-5999	6,997,747.00	2,146,993.00	-69.3%
6) Capital Outlay		6000-6999	479,135.00	25,678.00	-94.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,279,727.00	1,906,950.00	-16.4%
9) TOTAL, EXPENDITURES			61,054,149.00	54,672,662.00	-10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(236,410.00)	10,000.00	-104.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(236,410.00)	10,000.00	-104.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,705,719.82	16,469,309.82	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,705,719.82	16,469,309.82	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,705,719.82	16,469,309.82	-1.4%
2) Ending Balance, June 30 (E + F1e)			16,469,309.82	16,479,309.82	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,469,310.02	16,479,310.02	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.20)	(0.20)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	450,000.00	460,000.00	2.2%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	37,134,380.00	36,680,465.00	-1.2%
TOTAL, FEDERAL REVENUE			37,584,380.00	37,140,465.00	-1.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	20,000.00	20,000.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	19,389,434.00	11,616,620.00	-40.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,864,853.00	4,502,197.00	141.4%
TOTAL, OTHER STATE REVENUE			21,274,287.00	16,138,817.00	-24.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	150,000.00	150,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,018,000.00	1,018,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	591,072.00	35,380.00	-94.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,959,072.00	1,403,380.00	-28.4%
TOTAL, REVENUES			60,817,739.00	54,682,662.00	-10.1%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	19,184,566.00	18,033,231.00	-6.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,274,915.00	2,454,046.00	7.9%
Other Certificated Salaries		1900	520,512.00	773,763.00	48.7%
TOTAL, CERTIFICATED SALARIES			21,979,993.00	21,261,040.00	-3.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,637,657.00	3,347,376.00	-8.0%
Classified Support Salaries		2200	2,039,917.00	2,024,444.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	439,538.00	421,500.00	-4.1%
Clerical, Technical and Office Salaries		2400	1,746,261.00	1,321,891.00	-24.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,863,373.00	7,115,211.00	-9.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,198,357.00	5,468,125.00	-11.8%
PERS		3201-3202	1,909,251.00	1,752,141.00	-8.2%
OASDI/Medicare/Alternative		3301-3302	850,944.00	804,303.00	-5.5%
Health and Welfare Benefits		3401-3402	7,669,336.00	7,936,406.00	3.5%
Unemployment Insurance		3501-3502	13,847.00	13,852.00	0.0%
Workers' Compensation		3601-3602	559,070.00	554,109.00	-0.9%
OPEB, Allocated		3701-3702	61,101.00	58,157.00	-4.8%
OPEB, Active Employees		3751-3752	877,933.00	1,015,889.00	15.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,139,839.00	17,602,982.00	-3.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	79,597.00	7,000.00	-91.2%
Materials and Supplies		4300	2,466,398.00	3,908,808.00	58.5%
Noncapitalized Equipment		4400	155,340.00	5,000.00	-96.8%
Food		4700	613,000.00	693,000.00	13.1%
TOTAL, BOOKS AND SUPPLIES			3,314,335.00	4,613,808.00	39.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	725,155.00	50,795.00	-93.0%
Dues and Memberships		5300	18,300.00	11,500.00	-37.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	209,566.00	206,305.00	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,217,738.00	288,480.00	-76.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	126,423.00	88,404.00	-30.1%
Professional/Consulting Services and Operating Expenditures		5800	4,595,890.00	1,405,492.00	-69.4%
Communications		5900	104,675.00	96,017.00	-8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,997,747.00	2,146,993.00	-69.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	230,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	249,135.00	25,678.00	-89.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			479,135.00	25,678.00	-94.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	2,279,727.00	1,906,950.00	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,279,727.00	1,906,950.00	-16.4%
TOTAL, EXPENDITURES			61,054,149.00	54,672,662.00	-10.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,540,311.00	32,507,313.00	-3.1%
3) Other State Revenue		8300-8599	16,694,544.00	16,367,868.00	-2.0%
4) Other Local Revenue		8600-8799	5,649,478.00	5,224,747.00	-7.5%
5) TOTAL, REVENUES			55,884,333.00	54,099,928.00	-3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,598,087.00	16,699,025.00	7.1%
3) Employee Benefits		3000-3999	9,013,688.00	9,680,008.00	7.4%
4) Books and Supplies		4000-4999	19,891,827.00	20,665,971.00	3.9%
5) Services and Other Operating Expenditures		5000-5999	2,269,628.00	2,938,250.00	29.5%
6) Capital Outlay		6000-6999	4,176,558.00	3,150,000.00	-24.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,061.00	8,617.00	22.0%
9) TOTAL, EXPENDITURES			50,956,849.00	53,141,871.00	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,927,484.00	958,057.00	-80.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,927,484.00	958,057.00	-80.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,702,576.48	52,630,060.48	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,702,576.48	52,630,060.48	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,702,576.48	52,630,060.48	10.3%
2) Ending Balance, June 30 (E + F1e)			52,630,060.48	53,588,117.48	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,630,060.48	53,588,117.48	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	33,540,311.00	32,507,313.00	-3.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			33,540,311.00	32,507,313.00	-3.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	16,280,941.00	15,806,488.00	-2.9%
All Other State Revenue		8590	413,603.00	561,380.00	35.7%
TOTAL, OTHER STATE REVENUE			16,694,544.00	16,367,868.00	-2.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,485,417.00	4,060,884.00	-9.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,150,314.00	1,150,291.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,747.00	13,572.00	-1.3%
TOTAL, OTHER LOCAL REVENUE			5,649,478.00	5,224,747.00	-7.5%
TOTAL, REVENUES			55,884,333.00	54,099,928.00	-3.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,990,180.00	8,615,190.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	6,332,081.00	6,638,493.00	4.8%
Clerical, Technical and Office Salaries		2400	1,015,246.00	1,216,739.00	19.8%
Other Classified Salaries		2900	260,580.00	228,603.00	-12.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			15,598,087.00	16,699,025.00	7.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,249,858.00	3,528,014.00	8.6%
OASDI/Medicare/Alternative		3301-3302	1,120,371.00	1,258,389.00	12.3%
Health and Welfare Benefits		3401-3402	3,761,874.00	3,893,371.00	3.5%
Unemployment Insurance		3501-3502	7,601.00	8,250.00	8.5%
Workers' Compensation		3601-3602	312,844.00	333,977.00	6.8%
OPEB, Allocated		3701-3702	34,408.00	35,062.00	1.9%
OPEB, Active Employees		3751-3752	526,732.00	622,945.00	18.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,013,688.00	9,680,008.00	7.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,234,856.00	2,401,260.00	7.4%
Noncapitalized Equipment		4400	578,909.00	188,500.00	-67.4%
Food		4700	17,078,062.00	18,076,211.00	5.8%
TOTAL, BOOKS AND SUPPLIES			19,891,827.00	20,665,971.00	3.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,706.00	13,050.00	11.5%
Dues and Memberships		5300	1,500.00	1,500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	600,000.00	645,000.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,504.00	650,000.00	453.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	508,955.00	555,000.00	9.0%
Professional/Consulting Services and Operating Expenditures		5800	991,263.00	1,031,000.00	4.0%
Communications		5900	38,700.00	42,700.00	10.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,269,628.00	2,938,250.00	29.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	995,411.00	1,875,000.00	88.4%
Equipment		6400	2,035,216.00	175,000.00	-91.4%
Equipment Replacement		6500	1,145,931.00	1,100,000.00	-4.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,176,558.00	3,150,000.00	-24.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	7,061.00	8,617.00	22.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,061.00	8,617.00	22.0%
TOTAL, EXPENDITURES			50,956,849.00	53,141,871.00	4.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000,000.00	2,000,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	14,000,000.00	366.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(14,000,000.00)	366.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,000,000.00)	(12,000,000.00)	1,100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,726,056.84	51,726,056.84	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,726,056.84	51,726,056.84	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,726,056.84	51,726,056.84	-1.9%
2) Ending Balance, June 30 (E + F1e)			51,726,056.84	39,726,056.84	-23.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	51,726,056.84	39,726,056.84	-23.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000,000.00	2,000,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,000.00	2,000,000.00	0.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	3,000,000.00	14,000,000.00	366.7%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	14,000,000.00	366.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000,000.00)	(14,000,000.00)	366.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,800,009.00	0.00	-100.0%
5) TOTAL, REVENUES			25,800,009.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,839,445.00	1,986,013.00	8.0%
3) Employee Benefits		3000-3999	1,157,939.00	1,255,756.00	8.4%
4) Books and Supplies		4000-4999	933,829.00	1,025,000.00	9.8%
5) Services and Other Operating Expenditures		5000-5999	22,200,000.00	31,000,000.00	39.6%
6) Capital Outlay		6000-6999	160,000,000.00	369,554,481.00	131.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			186,131,213.00	404,821,250.00	117.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(160,331,204.00)	(404,821,250.00)	152.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	604,570,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	604,570,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(160,331,204.00)	199,748,750.00	-224.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	504,307,783.38	343,976,579.38	-31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			504,307,783.38	343,976,579.38	-31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			504,307,783.38	343,976,579.38	-31.8%
2) Ending Balance, June 30 (E + F1e)			343,976,579.38	543,725,329.38	58.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	343,976,579.38	543,725,329.38	58.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,800,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,800,009.00	0.00	-100.0%
TOTAL, REVENUES			25,800,009.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,345.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	1,317,943.00	1,470,249.00	11.6%
Clerical, Technical and Office Salaries		2400	519,157.00	515,764.00	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,839,445.00	1,986,013.00	8.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	511,074.00	544,164.00	6.5%
OASDI/Medicare/Alternative		3301-3302	140,962.00	151,930.00	7.8%
Health and Welfare Benefits		3401-3402	420,451.00	468,346.00	11.4%
Unemployment Insurance		3501-3502	920.00	996.00	8.3%
Workers' Compensation		3601-3602	36,882.00	39,726.00	7.7%
OPEB, Allocated		3701-3702	4,058.00	4,168.00	2.7%
OPEB, Active Employees		3751-3752	43,592.00	46,426.00	6.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,157,939.00	1,255,756.00	8.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	933,829.00	1,025,000.00	9.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			933,829.00	1,025,000.00	9.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	4,200,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,000,000.00	31,000,000.00	72.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,200,000.00	31,000,000.00	39.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	160,000,000.00	369,554,481.00	131.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			160,000,000.00	369,554,481.00	131.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			186,131,213.00	404,821,250.00	117.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	604,570,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	604,570,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	604,570,000.00	New

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,610,000.00	5,100,000.00	10.6%
5) TOTAL, REVENUES			4,610,000.00	5,100,000.00	10.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	490,633.00	587,500.00	19.7%
6) Capital Outlay		6000-6999	3,000,000.00	3,000,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,490,633.00	3,587,500.00	2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,119,367.00	1,512,500.00	35.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,119,367.00	1,512,500.00	35.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,890,168.88	4,009,535.88	38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,890,168.88	4,009,535.88	38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,890,168.88	4,009,535.88	38.7%
2) Ending Balance, June 30 (E + F1e)			4,009,535.88	5,522,035.88	37.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,009,535.88	5,522,035.88	37.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	110,000.00	210,000.00	90.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,500,000.00	4,890,000.00	8.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,610,000.00	5,100,000.00	10.6%
TOTAL, REVENUES			4,610,000.00	5,100,000.00	10.6%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	137,000.00	153,000.00	11.7%
Professional/Consulting Services and Operating Expenditures		5800	353,633.00	434,500.00	22.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			490,633.00	587,500.00	19.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,000,000.00	3,000,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000,000.00	3,000,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,490,633.00	3,587,500.00	2.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,786,161.00	7,945,877.00	-55.3%
4) Other Local Revenue		8600-8799	103,476.00	0.00	-100.0%
5) TOTAL, REVENUES			17,889,637.00	7,945,877.00	-55.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,889,637.00	7,945,877.00	-55.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,889,637.00	7,945,877.00	-55.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	17,786,161.00	7,945,877.00	-55.3%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,786,161.00	7,945,877.00	-55.3%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	103,476.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,476.00	0.00	-100.0%
TOTAL, REVENUES			17,889,637.00	7,945,877.00	-55.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,889,637.00	7,945,877.00	-55.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,889,637.00	7,945,877.00	-55.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,889,637.00	7,945,877.00	-55.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,450,000.00	13,500,000.00	17.9%
5) TOTAL, REVENUES			11,450,000.00	13,500,000.00	17.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,323,693.00	5,000,000.00	-6.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,323,693.00	5,000,000.00	-6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,126,307.00	8,500,000.00	38.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,126,307.00	8,500,000.00	38.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,264,404.54	81,390,711.54	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,264,404.54	81,390,711.54	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,264,404.54	81,390,711.54	8.1%
2) Ending Balance, June 30 (E + F1e)			81,390,711.54	89,890,711.54	10.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	81,390,711.54	89,890,711.54	10.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	10,500,000.00	12,000,000.00	14.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	950,000.00	1,500,000.00	57.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,450,000.00	13,500,000.00	17.9%
TOTAL, REVENUES			11,450,000.00	13,500,000.00	17.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,323,693.00	5,000,000.00	-6.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,323,693.00	5,000,000.00	-6.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,323,693.00	5,000,000.00	-6.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,094,309.00	155,973,037.00	3.9%
5) TOTAL, REVENUES			150,094,309.00	155,973,037.00	3.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	123,079,749.00	171,734,571.00	39.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			123,079,749.00	171,734,571.00	39.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,014,560.00	(15,761,534.00)	-158.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,014,560.00	(15,761,534.00)	-158.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,069,066.00	180,083,626.00	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,069,066.00	180,083,626.00	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,069,066.00	180,083,626.00	17.6%
2) Ending Balance, June 30 (E + F1e)			180,083,626.00	164,322,092.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	180,083,626.00	164,322,092.00	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	144,081,165.00	147,995,725.00	2.7%
Unsecured Roll		8612	2,766,248.00	4,793,539.00	73.3%
Prior Years' Taxes		8613	1,733,465.00	488,968.00	-71.8%
Supplemental Taxes		8614	1,244,927.00	1,866,975.00	50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	268,504.00	827,830.00	208.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,094,309.00	155,973,037.00	3.9%
TOTAL, REVENUES			150,094,309.00	155,973,037.00	3.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	60,963,303.00	106,791,241.00	75.2%
Bond Interest and Other Service Charges		7434	62,116,446.00	64,943,330.00	4.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			123,079,749.00	171,734,571.00	39.5%
TOTAL, EXPENDITURES			123,079,749.00	171,734,571.00	39.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,745,000.00	91,295,000.00	1.7%
5) TOTAL, REVENUES			89,745,000.00	91,295,000.00	1.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	187,087.00	180,565.00	-3.5%
3) Employee Benefits		3000-3999	104,968.00	112,059.00	6.8%
4) Books and Supplies		4000-4999	85,000.00	135,000.00	58.8%
5) Services and Other Operating Expenses		5000-5999	108,912,678.00	106,530,030.00	-2.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			109,289,733.00	106,957,654.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,544,733.00)	(15,662,654.00)	-19.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,200,000.00	15,500,000.00	-14.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,200,000.00	15,500,000.00	-14.8%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,344,733.00)	(162,654.00)	-87.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,516,672.71	43,171,939.71	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,516,672.71	43,171,939.71	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,516,672.71	43,171,939.71	-3.0%
2) Ending Net Position, June 30 (E + F1e)			43,171,939.71	43,009,285.71	-0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	43,171,939.71	43,009,285.71	-0.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,010,000.00	1,810,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	87,635,000.00	89,385,000.00	2.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,000.00	100,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,745,000.00	91,295,000.00	1.7%
TOTAL, REVENUES			89,745,000.00	91,295,000.00	1.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	100,000.00	93,478.00	-6.5%
Clerical, Technical and Office Salaries		2400	87,087.00	87,087.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			187,087.00	180,565.00	-3.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,500.00	49,475.00	-0.1%
OASDI/Medicare/Alternative		3301-3302	13,591.00	13,813.00	1.6%
Health and Welfare Benefits		3401-3402	33,130.00	39,127.00	18.1%
Unemployment Insurance		3501-3502	89.00	91.00	2.2%
Workers' Compensation		3601-3602	3,553.00	3,612.00	1.7%
OPEB, Allocated		3701-3702	398.00	379.00	-4.8%
OPEB, Active Employees		3751-3752	4,707.00	5,562.00	18.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104,968.00	112,059.00	6.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,000.00	105,000.00	40.0%
Noncapitalized Equipment		4400	10,000.00	30,000.00	200.0%
TOTAL, BOOKS AND SUPPLIES			85,000.00	135,000.00	58.8%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	17,886,676.00	14,438,808.00	-19.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,000.00	300,000.00	50.0%
Transfers of Direct Costs - Interfund		5750	61,000.00	1,000.00	-98.4%
Professional/Consulting Services and					
Operating Expenditures		5800	90,762,902.00	91,785,122.00	1.1%
Communications		5900	2,000.00	5,000.00	150.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			108,912,678.00	106,530,030.00	-2.2%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			109,289,733.00	106,957,654.00	-2.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	18,200,000.00	15,500,000.00	-14.8%
(a) TOTAL, INTERFUND TRANSFERS IN			18,200,000.00	15,500,000.00	-14.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			18,200,000.00	15,500,000.00	-14.8%

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Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	58,559.60	58,559.60	60,651.99	56,271.00	56,271.00	58,897.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	58,559.60	58,559.60	60,651.99	56,271.00	56,271.00	58,897.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	58,559.60	58,559.60	60,651.99	56,271.00	56,271.00	58,897.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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Budget, July 1  
2024-25 Estimated Actuals  
GENERAL FUND  
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	497,182,187.00	301	122,461.00	303	497,059,726.00	305	8,168,671.00	11,234,891.00	307	485,824,835.00	309
2000 - Classified Salaries	142,828,687.00	311	7,513,003.00	313	135,315,684.00	315	609,304.00	14,866,499.00	317	120,449,185.00	319
3000 - Employee Benefits	343,922,212.00	321	2,309,946.00	323	341,612,266.00	325	2,240,759.00	12,620,116.00	327	328,992,150.00	329
4000 - Books, Supplies Equip Replace. (6500)	56,983,272.00	331	8,771,245.00	333	48,212,027.00	335	1,835,589.00	23,119,875.00	337	25,092,152.00	339
5000 - Services . . . & 7300 - Indirect Costs	221,472,799.00	341	654,860.00	343	220,817,939.00	345	69,227,067.00	93,548,164.00	347	127,269,775.00	349
TOTAL					1,243,017,642.00	365	TOTAL			1,087,628,097.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	379,675,268.00	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	23,940,327.00	380
3. STRS. ....	3101 & 3102	99,964,055.00	382
4. PERS. ....	3201 & 3202	5,222,019.00	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	6,725,705.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	75,278,871.00	385
7. Unemployment Insurance. ....	3501 & 3502	300,434.00	390
8. Workers' Compensation Insurance. ....	3601 & 3602	7,501,938.00	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	8,293,975.00	
10. Other Benefits (EC 22310). ....	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		606,902,592.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		466,095.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		3,066,220.00	396
14. TOTAL SALARIES AND BENEFITS. ....		603,836,372.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....		55.52%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....			

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .		
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	55.52%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	1,087,628,097.00	
	0.00	
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		
Current year includes salaries and purchases utilizing one-time resources and restricted resources that do not have certificated salaries.		

Budget, July 1  
2024-25 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	1,871,328,643.00	(4,570,723.00)	1,866,757,920.00		106,791,214.00	1,759,966,706.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	896,642.00	1,731,352.00	2,627,994.00		662,908.00	1,965,086.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	865,083,000.00	10,708.00	865,093,708.00			865,093,708.00	
Total/Net OPEB Liability	412,762,906.00		412,762,906.00		2,186,132.00	410,576,774.00	
Compensated Absences Payable	16,755,059.00	(1,499,609.00)	15,255,450.00			15,255,450.00	12,204,360.00
Subscription Liability	1,752,189.00	3,305,822.00	5,058,011.00		2,134,056.00	2,923,955.00	
Governmental activities long-term liabilities	3,168,578,439.00	(1,022,450.00)	3,167,555,989.00	0.00	111,774,310.00	3,055,781,679.00	12,204,360.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,286,859,454.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	96,914,794.00
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	8,867,956.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	2,069,446.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	18,200,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
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)				29,137,402.00
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)				1,160,807,258.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				58,559.60
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,822.66
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		1,108,498,819.83		18,932.53
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)		1,108,498,819.83		18,932.53
B. Required effort (Line A.2 times 90%)		997,648,937.85		17,039.28
C. Current year expenditures (Line I.E and Line II.B)		1,160,807,258.00		19,822.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
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) 36,829,398.00
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) 945,747,652.00

**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) 3.89%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 36,652,120.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 17,425,555.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	190,000.00
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)	5,189,870.69
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)	732.10
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)	59,458,277.79
9. Carry-Forward Adjustment (Part IV, Line F)	8,201,473.26
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	67,659,751.05
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	734,651,253.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	160,872,680.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	138,415,812.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,051,707.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,987,517.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	643,817.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,827,282.00
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)	4,921,551.00
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)	128,833.00
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)	128,225,828.31
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)	18,087.90
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)	8,404,100.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,208,300.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	57,682,287.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	29,537,358.00
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)	1,288,576,413.21
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.61%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.25%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	59,458,277.79
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	3,249,977.75
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.23%) times Part III, Line B19); zero if negative	8,201,473.26
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.23%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.23%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	8,201,473.26
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	8,201,473.26

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Budget, July 1  
2024-25 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		16,188,432.77	16,188,432.77
2. State Lottery Revenue	8560	11,226,157.00		5,051,284.00	16,277,441.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		11,226,157.00	0.00	21,239,716.77	32,465,873.77
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	7,897,367.00		0.00	7,897,367.00
2. Classified Salaries	2000-2999	76,662.00		0.00	76,662.00
3. Employee Benefits	3000-3999	1,824,438.00		0.00	1,824,438.00
4. Books and Supplies	4000-4999	1,053,745.00		0.00	1,053,745.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	326,284.00			326,284.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		11,178,496.00	0.00	0.00	11,178,496.00
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	47,661.00	0.00	21,239,716.77	21,287,377.77
<b>D. COMMENTS:</b>					

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

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

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Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(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	827,425,991.00	1.12%	836,682,129.00	1.12%	846,028,507.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	18,287,420.00	-6.96%	17,015,240.00	-1.24%	16,803,880.00
4. Other Local Revenues	8600-8799	27,425,106.00	-23.02%	21,112,739.00	-11.76%	18,629,839.00
5. Other Financing Sources						
a. Transfers In	8900-8929	14,000,000.00	21.43%	17,000,000.00	-41.18%	10,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(207,323,206.00)	7.16%	(222,170,897.00)	7.91%	(239,751,110.00)
6. Total (Sum lines A1 thru A5c)		679,815,311.00	-1.50%	669,639,211.00	-2.68%	651,711,116.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				358,305,240.00		354,134,068.00
b. Step & Column Adjustment				3,583,052.00		3,541,341.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,754,224.00)		(3,423,688.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	358,305,240.00	-1.16%	354,134,068.00	0.03%	354,251,721.00
2. Classified Salaries						
a. Base Salaries				104,218,742.00		104,821,961.00
b. Step & Column Adjustment				521,094.00		524,110.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				82,125.00		6,825.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	104,218,742.00	0.58%	104,821,961.00	0.51%	105,352,896.00
3. Employee Benefits	3000-3999	221,497,435.00	0.68%	222,995,293.00	1.65%	226,663,716.00
4. Books and Supplies	4000-4999	13,183,841.00	0.00%	13,183,841.00	0.00%	13,183,841.00
5. Services and Other Operating Expenditures	5000-5999	87,246,231.00	5.32%	91,885,330.00	-5.25%	87,064,902.00
6. Capital Outlay	6000-6999	1,062,000.00	0.00%	1,062,000.00	0.00%	1,062,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	409,261.00	0.00%	409,261.00	0.00%	409,261.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,248,407.00)	-6.36%	(18,960,987.00)	3.15%	(19,557,767.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	15,500,000.00	-19.35%	12,500,000.00	-4.00%	12,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		781,174,343.00	0.11%	782,030,767.00	-0.20%	780,430,570.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(101,359,032.00)		(112,391,556.00)		(128,719,454.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		371,204,437.88		269,845,405.88		157,453,849.88
2. Ending Fund Balance (Sum lines C and D1)		269,845,405.88		157,453,849.88		28,734,395.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,742,050.00		2,742,050.00		2,742,050.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	240,270,932.88		129,058,859.88		157,177.88
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,832,423.00		25,652,940.00		25,835,168.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		269,845,405.88		157,453,849.88		28,734,395.88
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,832,423.00		25,652,940.00		25,835,168.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		26,832,423.00		25,652,940.00		25,835,168.00
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.						
The Other Adjustment in the certificated salaries for 2026-27 and 2027-28 is to reflect the decrease in teacher FTE due to the District declining enrollment. The decrease also accounts for the realignment of some of the LCAP expenditure into restricted programs as appropriate.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	69,710,630.00	-19.91%	55,829,081.00	0.05%	55,856,355.00
3. Other State Revenues	8300-8599	235,837,342.00	-18.13%	193,084,616.00	-1.02%	191,119,928.00
4. Other Local Revenues	8600-8799	13,892,466.00	-25.78%	10,310,378.00	0.34%	10,345,610.00
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	207,323,206.00	7.16%	222,170,897.00	7.91%	239,751,110.00
6. Total (Sum lines A1 thru A5c)		526,763,644.00	-8.61%	481,394,972.00	3.26%	497,073,003.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				142,972,863.00		129,717,859.00
b. Step & Column Adjustment				1,317,413.00		1,231,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,572,417.00)		(1,233,527.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	142,972,863.00	-9.27%	129,717,859.00	0.00%	129,716,126.00
2. Classified Salaries						
a. Base Salaries				41,083,539.00		40,415,765.00
b. Step & Column Adjustment				205,131.00		202,079.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(872,905.00)		(16,831.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,083,539.00	-1.63%	40,415,765.00	0.46%	40,601,013.00
3. Employee Benefits	3000-3999	127,831,549.00	-3.16%	123,789,515.00	1.31%	125,406,498.00
4. Books and Supplies	4000-4999	68,149,007.00	-53.08%	31,975,996.00	-11.92%	28,164,226.00
5. Services and Other Operating Expenditures	5000-5999	161,207,215.00	-2.61%	156,994,317.00	7.82%	169,267,055.00
6. Capital Outlay	6000-6999	493,000.00	0.00%	493,000.00	0.00%	493,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	450,000.00	0.00%	450,000.00	0.00%	450,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	18,259,587.00	-8.10%	16,779,772.00	2.68%	17,229,877.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		560,446,760.00	-10.68%	500,616,224.00	2.14%	511,327,795.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(33,683,116.00)		(19,221,252.00)		(14,254,792.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		91,890,294.93		58,207,178.93		38,985,926.93
2. Ending Fund Balance (Sum lines C and D1)		58,207,178.93		38,985,926.93		24,731,134.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	58,207,179.51		38,985,926.93		24,731,134.93
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.58)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		58,207,178.93		38,985,926.93		24,731,134.93
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
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.						
The other adjustment line in the certificated salaries in the outyears is to account for the onetime professional development spending in educator effectiveness and salaries funded by the Golden State Pathways programs.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(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	827,425,991.00	1.12%	836,682,129.00	1.12%	846,028,507.00
2. Federal Revenues	8100-8299	69,710,630.00	-19.91%	55,829,081.00	0.05%	55,856,355.00
3. Other State Revenues	8300-8599	254,124,762.00	-17.32%	210,099,856.00	-1.04%	207,923,808.00
4. Other Local Revenues	8600-8799	41,317,572.00	-23.95%	31,423,117.00	-7.79%	28,975,449.00
5. Other Financing Sources						
a. Transfers In	8900-8929	14,000,000.00	21.43%	17,000,000.00	-41.18%	10,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,206,578,955.00	-4.60%	1,151,034,183.00	-0.20%	1,148,784,119.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				501,278,103.00		483,851,927.00
b. Step & Column Adjustment				4,900,465.00		4,773,135.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(22,326,641.00)		(4,657,215.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	501,278,103.00	-3.48%	483,851,927.00	0.02%	483,967,847.00
2. Classified Salaries						
a. Base Salaries				145,302,281.00		145,237,726.00
b. Step & Column Adjustment				726,225.00		726,189.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(790,780.00)		(10,006.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	145,302,281.00	-0.04%	145,237,726.00	0.49%	145,953,909.00
3. Employee Benefits	3000-3999	349,328,984.00	-0.73%	346,784,808.00	1.52%	352,070,214.00
4. Books and Supplies	4000-4999	81,332,848.00	-44.48%	45,159,837.00	-8.44%	41,348,067.00
5. Services and Other Operating Expenditures	5000-5999	248,453,446.00	0.17%	248,879,647.00	2.99%	256,331,957.00
6. Capital Outlay	6000-6999	1,555,000.00	0.00%	1,555,000.00	0.00%	1,555,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	859,261.00	0.00%	859,261.00	0.00%	859,261.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,988,820.00)	9.67%	(2,181,215.00)	6.72%	(2,327,890.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	15,500,000.00	-19.35%	12,500,000.00	-4.00%	12,000,000.00
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)		1,341,621,103.00	-4.40%	1,282,646,991.00	0.71%	1,291,758,365.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(135,042,148.00)		(131,612,808.00)		(142,974,246.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		463,094,732.81		328,052,584.81		196,439,776.81
2. Ending Fund Balance (Sum lines C and D1)		328,052,584.81		196,439,776.81		53,465,530.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,742,050.00		2,742,050.00		2,742,050.00
b. Restricted	9740	58,207,179.51		38,985,926.93		24,731,134.93
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	240,270,932.88		129,058,859.88		157,177.88
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,832,423.00		25,652,940.00		25,835,168.00
2. Unassigned/Unappropriated	9790	(.58)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		328,052,584.81		196,439,776.81		53,465,530.81
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,832,423.00		25,652,940.00		25,835,168.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.58)		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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		26,832,422.42		25,652,940.00		25,835,168.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts 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					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		56,271.00		54,754.00		53,439.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,341,621,103.00		1,282,646,991.00		1,291,758,365.00
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)		1,341,621,103.00		1,282,646,991.00		1,291,758,365.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		26,832,422.06		25,652,939.82		25,835,167.30
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		26,832,422.06		25,652,939.82		25,835,167.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(839,021.00)	0.00	(2,351,773.00)				
Other Sources/Uses Detail					3,000,000.00	18,200,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	5,643.00	0.00	64,985.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	126,423.00	0.00	2,279,727.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	508,955.00	0.00	7,061.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	137,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	61,000.00	0.00						
Other Sources/Uses Detail					18,200,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	839,021.00	(839,021.00)	2,351,773.00	(2,351,773.00)	21,200,000.00	21,200,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(802,404.00)	0.00	(1,988,820.00)				
Other Sources/Uses Detail					14,000,000.00	15,500,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,000.00	0.00	73,253.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	88,404.00	0.00	1,906,950.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	555,000.00	0.00	8,617.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	14,000,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	153,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					15,500,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	802,404.00	(802,404.00)	1,988,820.00	(1,988,820.00)	29,500,000.00	29,500,000.00		



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	56,271	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	66,768	66,713		
Charter School				
<b>Total ADA</b>	<b>66,768</b>	<b>66,713</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	63,742	63,768		
Charter School				
<b>Total ADA</b>	<b>63,742</b>	<b>63,768</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	60,790	60,652		
Charter School		0		
<b>Total ADA</b>	<b>60,790</b>	<b>60,652</b>	<b>0.2%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	58,897			
Charter School	0			
<b>Total ADA</b>	<b>58,897</b>			

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**1B. Comparison of District ADA to the Standard**

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

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

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

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

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

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	65,729	65,826		
Charter School				
<b>Total Enrollment</b>	<b>65,729</b>	<b>65,826</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	63,849	64,013		
Charter School				
<b>Total Enrollment</b>	<b>63,849</b>	<b>64,013</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	62,732	62,669		
Charter School				
<b>Total Enrollment</b>	<b>62,732</b>	<b>62,669</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	61,267			
Charter School				
<b>Total Enrollment</b>	<b>61,267</b>			

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

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

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

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

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	59,291	65,826	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>59,291</b>	<b>65,826</b>	<b>90.1%</b>
Second Prior Year (2023-24)			
District Regular	58,844	64,013	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>58,844</b>	<b>64,013</b>	<b>91.9%</b>
First Prior Year (2024-25)			
District Regular	58,560	62,669	
Charter School			
<b>Total ADA/Enrollment</b>	<b>58,560</b>	<b>62,669</b>	<b>93.4%</b>
Historical Average Ratio:			91.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	56,271	61,267		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>56,271</b>	<b>61,267</b>	<b>91.8%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	54,754	59,615		
Charter School				
<b>Total ADA/Enrollment</b>	<b>54,754</b>	<b>59,615</b>	<b>91.8%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)				
District Regular	53,439	58,195		
Charter School				
<b>Total ADA/Enrollment</b>	<b>53,439</b>	<b>58,195</b>	<b>91.8%</b>	<b>Met</b>

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	60,651.99	58,897.00	57,928.00	56,629.00
b. Prior Year ADA (Funded)		60,651.99	58,897.00	57,928.00
c. Difference (Step 1a minus Step 1b)		(1,754.99)	(969.00)	(1,299.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.89%)	(1.65%)	(2.24%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		831,121,021.00	827,425,991.00	836,682,129.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		19,115,783.48	24,988,264.93	28,614,528.81
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		(.59%)	1.37%	1.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.59% to 0.41%	0.37% to 2.37%	0.18% to 2.18%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	196,288,978.00	204,552,275.00	204,552,275.00	204,552,275.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	832,300,098.00	828,605,068.00	836,682,129.00	846,028,007.00
District's Projected Change in LCFF Revenue:		(.44%)	.97%	1.12%
LCFF Revenue Standard		-1.59% to 0.41%	0.37% to 2.37%	0.18% to 2.18%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio	
Fiscal Year	Salaries and Benefits  (Form 01, Objects 1000-3999)	Total Expenditures  (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures	
Third Prior Year (2022-23)	634,841,506.42	698,520,676.77	90.9%	
Second Prior Year (2023-24)	667,415,403.38	734,156,200.77	90.9%	
First Prior Year (2024-25)	672,253,492.00	740,412,627.00	90.8%	
Historical Average Ratio:			90.9%	
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		87.9% to 93.9%	87.9% to 93.9%	87.9% to 93.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	684,021,417.00	765,674,343.00	89.3%	Met
1st Subsequent Year (2026-27)	681,951,322.00	769,530,767.00	88.6%	Met
2nd Subsequent Year (2027-28)	686,268,333.00	768,430,570.00	89.3%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.59%)	1.37%	1.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.59% to 9.41%	-8.63% to 11.37%	-8.82% to 11.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.59% to 4.41%	-3.63% to 6.37%	-3.82% to 6.18%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2024-25)	83,438,573.00		
Budget Year (2025-26)	69,710,630.00	(16.45%)	Yes
1st Subsequent Year (2026-27)	55,829,081.00	(19.91%)	Yes
2nd Subsequent Year (2027-28)	55,856,355.00	.05%	No

Explanation:

(required if Yes)

The decrease in federal revenue from 2024-25 to 2025-26 is attributable to ESSER III (\$27 million) which was fully expended in 2024-25. For the 2026-27 fiscal year, the decrease in federal revenue is attributable to the decrease in revenue recognized for the various federal Title programs. The district anticipates the full use of carryover from this program in 2025-26 as 2026-27 only reflects the current grant allocations.

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

First Prior Year (2024-25)	195,822,825.00		
Budget Year (2025-26)	254,124,762.00	29.77%	Yes
1st Subsequent Year (2026-27)	210,099,856.00	(17.32%)	Yes
2nd Subsequent Year (2027-28)	207,923,808.00	(1.04%)	No

Explanation:

(required if Yes)

The 2025-26 State Revenue reflects the one-time Student Support and Professional development grant of \$17.1 million and the increase in ELOP revenues (\$22.8 million) as the district is set to move from Tier II to Tier I ELOP district. The 2025-26 also includes the Golden Pathway grant of \$14.6 million.

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

First Prior Year (2024-25)	44,022,732.00		
Budget Year (2025-26)	41,317,572.00	(6.14%)	Yes
1st Subsequent Year (2026-27)	31,423,117.00	(23.95%)	Yes
2nd Subsequent Year (2027-28)	28,975,449.00	(7.79%)	Yes

Explanation:

(required if Yes)

The Local Revenue decrease in 2025-26 is due to the lower medical LEA revenue assumed partially offset by the CalSHAPE CA Energy Commission grant. There is subsequent decrease in 2026-27 caused by the onetime nature of the grant as well a decrease in interest and other local revenues.



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

First Prior Year (2024-25)	55,824,997.00		
Budget Year (2025-26)	81,332,848.00	45.69%	Yes
1st Subsequent Year (2026-27)	45,159,837.00	(44.48%)	Yes
2nd Subsequent Year (2027-28)	41,348,067.00	(8.44%)	Yes

Explanation:

(required if Yes)

The increase in Books and Supplies is due to the spending down of the carryover of various title programs carryover that is currently budgeted in the 4000 object. There following fiscal year 2026-27 and 2027-28, the anticipated spending is peg down at the current year grant allocation.

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

First Prior Year (2024-25)	223,824,572.00		
Budget Year (2025-26)	248,453,446.00	11.00%	Yes
1st Subsequent Year (2026-27)	248,879,647.00	.17%	No
2nd Subsequent Year (2027-28)	256,331,957.00	2.99%	No

Explanation:

(required if Yes)

The increase in contract spending is partly due to the increase in ELOP allocation estimated to be spend on the contract lines as well as the start of the District technology system implementation which is schedule to start in 2025-26.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

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

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2024-25)	323,284,130.00		
Budget Year (2025-26)	365,152,964.00	12.95%	Not Met
1st Subsequent Year (2026-27)	297,352,054.00	(18.57%)	Not Met
2nd Subsequent Year (2027-28)	292,755,612.00	(1.55%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2024-25)	279,649,569.00		
Budget Year (2025-26)	329,786,294.00	17.93%	Not Met
1st Subsequent Year (2026-27)	294,039,484.00	(10.84%)	Not Met
2nd Subsequent Year (2027-28)	297,680,024.00	1.24%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue  
(linked from 6B  
if NOT met)

The decrease in federal revenue from 2024-25 to 2025-26 is attributable to ESSER III (\$27 million) which was fully expended in 2024-25. For the 2026-27 fiscal year, the decrease in federal revenue is attributable to the decrease in revenue recognized for the various federal Title programs. The district anticipates the full use of carryover from this program in 2025-26 as 2026-27 only reflects the current grant allocations.

Explanation:

Other State Revenue  
(linked from 6B  
if NOT met)

The 2025-26 State Revenue reflects the one-time Student Support and Professional development grant of \$17.1 million and the increase in ELOP revenues (\$22.8 million) as the district is set to move from Tier II to Tier I ELOP district. The 2025-26 also includes the Golden Pathway grant of \$14.6 million.

Explanation:

Other Local Revenue

The Local Revenue decrease in 2025-26 is due to the lower medical LEA revenue assumed partially offset by the CalSHAPE CA Energy Commission grant. There is subsequent decrease in 2026-27 caused by the onetime nature of the grant as well a decrease in interest and other local revenues.

(linked from 6B  
if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

The increase in Books and Supplies is due to the spending down of the carryover of various title programs carryover that is currently budgeted in the 4000 object. There following fiscal year 2026-27 and 2027-28, the anticipated spending is peg down at the current year grant allocation.

**Explanation:**  
**Services and Other Exps**  
(linked from 6B  
if NOT met)

The increase in contract spending is partly due to the increase in ELOP allocation estimated to be spend on the contract lines as well as the start of the District technology system implementation which is schedule to start in 2025-26.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District'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 district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

1,301,321,103.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

1,301,321,103.00

39,039,633.09

39,800,000.00

Met

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

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

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)  
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])  
☐ Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)

8. 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 district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	24,089,228.00	27,018,552.00	25,737,190.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	46,496,571.84	58,746,622.69	12,725,197.88
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.58)
e. Available Reserves (Lines 1a through 1d)	70,585,799.84	85,765,174.69	38,462,387.30
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,204,461,411.51	1,350,927,598.47	1,286,859,454.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,204,461,411.51	1,350,927,598.47	1,286,859,454.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.9%	6.3%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	2.1%	1.0%

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	42,271,803.27	705,520,676.77	N/A	Met
Second Prior Year (2023-24)	15,835,113.30	742,456,200.77	N/A	Met
First Prior Year (2024-25)	(54,180,387.00)	758,612,627.00	7.1%	Not Met
Budget Year (2025-26) (Information only)	(101,359,032.00)	781,174,343.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	361,869,055.00	367,277,908.31	N/A	Met
Second Prior Year (2023-24)	401,392,534.00	409,549,711.58	N/A	Met
First Prior Year (2024-25)	421,576,278.00	425,384,824.88	N/A	Met
Budget Year (2025-26) (Information only)	371,204,437.88			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:  
(required if NOT met)

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

9B-1: Determining if the District'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 General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	474,398,810.90		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:

(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$88,000 (greater of )	0 to 300
4% or \$88,000 (greater of )	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

<sup>3</sup> A school district 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.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	56,271	54,754	53,439
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

**DATA ENTRY:** For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

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):

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b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

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

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,341,621,103.00	1,282,646,991.00	1,291,758,365.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,341,621,103.00	1,282,646,991.00	1,291,758,365.00



4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	26,832,422.06	25,652,939.82	25,835,167.30
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>26,832,422.06</b>	<b>25,652,939.82</b>	<b>25,835,167.30</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00
26,832,423.00	25,652,940.00	25,835,168.00
0.00	0.00	0.00
(.58)	0.00	0.00
0.00		
0.00		
0.00		
26,832,422.42	25,652,940.00	25,835,168.00
2.00%	2.00%	2.00%
<b>26,832,422.06</b>	<b>25,652,939.82</b>	<b>25,835,167.30</b>
Met	Met	Met

**District's Reserve Standard**

**(Section 10B, Line 7):**

Status:

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

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**SUPPLEMENTAL INFORMATION**

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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 district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

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

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2024-25)	(173,712,248.00)			
Budget Year (2025-26)	(207,323,206.00)	33,610,958.00	19.3%	Not Met
1st Subsequent Year (2026-27)	(222,170,897.00)	14,847,691.00	7.2%	Met
2nd Subsequent Year (2027-28)	(239,751,110.00)	17,580,213.00	7.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2024-25)	3,000,000.00			
Budget Year (2025-26)	14,000,000.00	11,000,000.00	366.7%	Not Met
1st Subsequent Year (2026-27)	17,000,000.00	3,000,000.00	21.4%	Not Met
2nd Subsequent Year (2027-28)	10,000,000.00	(7,000,000.00)	(41.2%)	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2024-25)	18,200,000.00			
Budget Year (2025-26)	15,500,000.00	(2,700,000.00)	(14.8%)	Not Met
1st Subsequent Year (2026-27)	12,500,000.00	(3,000,000.00)	(19.4%)	Not Met
2nd Subsequent Year (2027-28)	12,000,000.00	(500,000.00)	(4.0%)	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District'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 general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

The increase in contributions is due to increasing special education cost mostly due to growth of Non-Public Agency and School contract growth of about 20% annually.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

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

The increase in transfer in is due to the transfer from Fund 17 to Fund 01 for the District Enterprise Resource Planning Project, project expenditure matches those of the incoming transfer with an anticipated timeline through 2027-28.

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

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

The increase in Transfer out is the ongoing transfer from Fund 01 to Fund 67 for Worker's Compensation and Liability Insurance fund with the increase in the transfer being attributable to increase in premium due to AB218.

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

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

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

**S6A. Identification of the District's Long-term Commitments**

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	29	County Property Tax	County Treasurer	1,871,328,643
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	LCFF	General Fund	16,755,059

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

TOTAL:				1,888,083,702

Type of Commitment (continued)	Prior Year (2024-25)	Budget 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				
General Obligation Bonds	106,791,241	106,791,241	106,791,241	106,791,241
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	13,404,047	13,404,047	13,404,047	13,404,047

Other Long-term Commitments (continued):

Total Annual Payments:	120,195,288	120,195,288	120,195,288	120,195,288
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

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

Medical benefits are offered to retirees until the age of 65 or 67 depending on their classification. Eligibility also depends on the age and years of service.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

10,802,996

0

4. OPEB Liabilities

a. Total OPEB liability

412,762,906.00

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

0.00

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

412,762,906.00

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

Actuarial

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

6/30/2024

5. OPEB Contributions

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

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

29,874,477.00

29,874,477.00

29,874,477.00

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

18,722,225.00

18,722,225.00

18,722,225.00

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

18,722,225.00

18,722,225.00

18,722,225.00

d. Number of retirees receiving OPEB benefits

795.00

795.00

795.00

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

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

- 1 Does your district 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 2-4)

Yes

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

The District has self-insurance programs for health and welfare, property liability and workers compensation. Health and welfare rates are determined through actuarial study that is done early and funded through payroll system charges. Property and Liability is funded from a contribution from the unrestricted general fund balance based on an actuarial study done annually. Workers' compensation is collected through payroll charges with the rate based on the actuarial study. The Self Insurance Retention (SIR) claim is \$500,000 and the SIR for property and liability is \$250,000.

3. Self-Insurance Liabilities

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

37,514,470.00

0.00

4. Self-Insurance Contributions

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

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



**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	3,513	3,513	3,478	3,443

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

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The District have not yet settled 2024-25.

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

5,010,339
-----------

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
87,291,274	91,655,837	94,863,792
100.0%	100.0%	100.0%
3.5%	3.5%	3.5%

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

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

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

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

Yes	Yes	Yes
5,010,339	5,010,339	5,010,339
1.0%	1.0%	1.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	1,381	1,381	1,381	1,381

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

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The District has not yet settled for 2024-25.

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,132,124
-----------

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
25,533,916	26,810,611	27,748,983
100.0%	100.0%	100.0%
3.5%	3.5%	3.5%

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

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

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

Yes	Yes	Yes
566,062	566,062	566,062
.5%	.5%	.5%

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

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

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

No	No	No
Yes	Yes	Yes

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	807	807	807	807

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

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

Jun 18, 2025

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:  
(optional)

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End of School District Budget Criteria and Standards Review

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			579,993,144.00	565,027,820.69	530,943,113.06	519,109,035.31	463,279,470.06	421,590,720.43	471,798,072.21	468,304,726.50
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		24,965,288.00	24,965,288.00	94,027,978.00	31,334,632.00	44,937,518.00	94,027,978.00	44,939,698.00	32,279,548.00
Property Taxes	8020-8079		1,528,327.00	3,825,862.00	0.00	0.00	2,056,734.00	40,317,117.00	20,494,278.00	7,240,212.00
Miscellaneous Funds	8080-8099		5,898.00	(55,644.00)	(107,476.00)	(69,627.00)	1,191,243.00	(69,231.00)	4,544,772.00	(70,726.00)
Federal Revenue	8100-8299		1,559.63	46,527.29	4,849,682.07	8,318,899.14	208.44	48,516.76	4,808,017.29	7,799,164.85
Other State Revenue	8300-8599		6,633,817.95	8,361,881.65	12,682,405.88	11,390,154.77	5,547,870.35	18,014,514.81	26,397,333.43	13,900,233.43
Other Local Revenue	8600-8799		1,350,727.14	563,400.60	203,929.15	1,603,980.54	5,327,850.23	1,498,556.81	1,018,478.40	11,217,558.46
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			34,485,617.73	37,707,315.53	111,656,519.09	52,578,039.45	59,061,424.02	153,837,452.38	102,202,577.12	72,365,990.74
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,216,314.12	28,998,319.96	54,850,256.07	46,068,304.16	46,226,424.74	45,134,897.45	44,444,096.51	45,900,766.94
Classified Salaries	2000-2999		7,556,902.65	10,283,184.55	11,862,875.18	11,798,556.85	12,057,804.09	11,508,173.12	11,244,260.92	11,884,928.69
Employee Benefits	3000-3999		5,541,597.63	19,710,567.35	32,292,647.52	26,878,621.30	26,888,749.52	21,853,682.30	27,695,695.60	30,515,293.61
Books and Supplies	4000-4999		7,421,255.86	4,480,764.16	8,491,684.21	4,869,655.68	4,575,503.58	4,282,052.57	3,782,648.58	6,388,965.93
Services	5000-5999		22,797,177.53	10,098,158.32	17,994,720.59	21,068,793.58	14,817,331.66	21,224,774.93	18,928,851.32	20,711,591.02
Capital Outlay	6000-6999		46,598.58	339,327.71	(4,418.07)	151,038.53	76,864.22	115,892.05	182,228.50	96,071.63
Other Outgo	7000-7499		43,765.27	94,254.21	25,053.87	76,614.08	25,053.87	145,063.38	52,576.59	53,965.81
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			50,623,611.65	74,004,576.26	125,512,819.37	110,911,584.19	104,667,731.68	104,264,535.80	106,330,358.02	115,551,583.62
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	1,172,670.61	2,212,553.09	2,022,222.53	2,503,979.48	3,917,558.03	634,435.20	634,435.20	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,172,670.61	2,212,553.09	2,022,222.53	2,503,979.48	3,917,558.03	634,435.20	634,435.20	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	1,172,670.61	2,212,553.09	2,022,222.53	2,503,979.48	3,917,558.03	634,435.20	634,435.20	0.00
E. NET INCREASE/DECREASE (B - C + D)			(14,965,323.31)	(34,084,707.64)	(11,834,077.75)	(55,829,565.25)	(41,688,749.63)	50,207,351.78	(3,493,345.71)	(43,185,592.88)
F. ENDING CASH (A + E)			565,027,820.69	530,943,113.06	519,109,035.31	463,279,470.06	421,590,720.43	471,798,072.21	468,304,726.50	425,119,133.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		425,119,133.62	418,093,118.70	367,582,603.36	369,068,771.14				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	81,370,008.00	32,279,548.00	32,279,548.00	72,281,971.00	14,363,790.00	0.00	624,052,793.00	624,052,793.00
Property Taxes	8020-8079	528,265.00	32,206,618.00	36,978,811.00	59,349,254.00	0.00	0.00	204,525,478.00	204,525,478.00
Miscellaneous Funds	8080-8099	(116,706.00)	(47,251.00)	(42,425.00)	(6,315,107.00)	0.00	0.00	(1,152,280.00)	(1,152,280.00)
Federal Revenue	8100-8299	146,923.42	8,419,863.13	15,960.40	27,420,191.54	7,835,116.00	0.00	69,710,629.94	69,710,630.00
Other State Revenue	8300-8599	21,645,289.11	4,035,994.05	27,130,350.57	54,201,781.71	4,183,134.00	40,000,000.00	254,124,761.70	254,124,762.00
Other Local Revenue	8600-8799	601,878.04	3,710,192.74	4,376,038.60	8,576,110.89	1,268,870.00	0.00	41,317,571.61	41,317,572.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	14,000,000.00	0.00	0.00	14,000,000.00	14,000,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		104,175,657.56	80,604,964.92	100,738,283.57	229,514,202.13	27,650,910.00	40,000,000.00	1,206,578,954.25	1,206,578,955.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	45,722,958.83	54,856,383.26	38,120,333.13	40,106,825.34	3,632,222.18	0.00	501,278,102.68	501,278,103.00
Classified Salaries	2000-2999	11,684,819.72	12,869,005.24	15,635,456.16	15,881,023.53	1,035,289.89	0.00	145,302,280.59	145,302,281.00
Employee Benefits	3000-3999	24,344,172.47	36,974,204.88	24,664,501.40	31,016,865.00	952,385.02	40,000,000.00	349,328,983.60	349,328,984.00
Books and Supplies	4000-4999	6,151,875.58	5,683,865.32	4,913,872.54	11,197,553.35	9,093,150.99	0.00	81,332,848.36	81,332,848.00
Services	5000-5999	23,224,168.23	20,649,136.62	15,697,793.72	12,233,850.46	29,007,097.90	0.00	248,453,445.87	248,453,446.00
Capital Outlay	6000-6999	54,790.12	64,236.79	173,987.96	71,784.70	186,597.04	0.00	1,554,999.74	1,555,000.00
Other Outgo	7000-7499	18,887.54	18,648.17	46,170.90	(1,823,740.00)	94,127.56	0.00	(1,129,558.76)	(1,129,559.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	15,500,000.00	0.00	0.00	15,500,000.00	15,500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		111,201,672.48	131,115,480.26	99,252,115.79	124,184,162.37	44,000,870.58	40,000,000.00	1,341,621,102.08	1,341,621,103.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	13,097,854.14	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	13,097,854.14	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	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	13,097,854.14	
E. NET INCREASE/DECREASE (B - C + D)		(7,026,014.92)	(50,510,515.34)	1,486,167.78	105,330,039.77	(16,349,960.58)	0.00	(121,944,293.68)	(135,042,148.00)
F. ENDING CASH (A + E)		418,093,118.70	367,582,603.36	369,068,771.14	474,398,810.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								458,048,850.32	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			474,398,810.90	478,940,739.17	447,329,812.60	439,643,499.11	383,710,289.54	341,243,709.51	385,706,678.17	379,823,272.15
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		24,965,288.00	24,965,288.00	91,411,583.00	31,334,632.00	44,937,518.00	91,411,583.00	44,939,698.00	33,344,675.00
Property Taxes	8020-8079		1,528,327.00	3,825,861.00	0.00	0.00	1,806,734.00	40,317,118.00	20,469,452.00	7,240,212.00
Miscellaneous Funds	8080-8099		108,796.00	(55,644.00)	(107,476.00)	330,373.00	1,191,243.00	(69,231.00)	4,544,772.00	(70,726.00)
Federal Revenue	8100-8299		1,209.74	36,089.06	4,883,405.36	6,452,584.04	161.67	37,632.20	3,729,355.90	6,049,450.27
Other State Revenue	8300-8599		5,465,332.27	6,889,013.53	10,448,517.38	9,383,884.36	2,809,256.79	14,841,424.64	24,389,798.56	11,451,835.87
Other Local Revenue	8600-8799		1,362,900.52	370,091.32	182,370.52	1,207,700.20	3,885,078.81	1,128,322.52	766,852.55	8,816,732.94
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			33,431,853.53	36,030,698.92	106,818,400.26	48,709,173.59	54,629,992.27	147,666,849.36	98,839,929.01	66,832,180.08
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,985,596.16	28,071,193.85	59,872,797.13	44,595,421.33	44,748,486.52	43,691,857.24	43,023,142.39	44,433,240.57
Classified Salaries	2000-2999		7,553,854.08	10,279,036.16	15,666,064.70	11,793,797.13	12,052,939.79	11,503,530.55	11,239,724.81	11,880,134.13
Employee Benefits	3000-3999		5,114,413.48	19,434,876.41	17,050,775.93	26,502,671.06	26,512,657.62	21,548,015.69	27,308,316.97	30,088,477.37
Books and Supplies	4000-4999		4,462,392.21	1,814,479.30	5,796,397.20	2,928,118.10	2,751,244.79	2,574,793.05	2,274,502.04	3,841,677.52
Services	5000-5999		22,829,539.95	10,121,010.94	18,020,265.53	21,098,702.42	14,846,883.53	24,259,163.93	21,427,278.94	20,740,992.78
Capital Outlay	6000-6999		296,598.58	39,327.71	95,581.93	151,038.53	76,864.22	115,892.05	32,228.50	96,071.63
Other Outgo	7000-7499		43,765.27	94,254.21	25,053.87	76,614.08	25,053.87	145,063.38	52,576.59	53,965.81
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			47,286,159.73	69,854,178.57	116,526,936.29	107,146,362.65	101,014,130.33	103,838,315.89	105,357,770.24	111,134,559.79
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	18,396,234.46	2,212,553.09	2,022,222.53	2,503,979.48	3,917,558.03	634,435.20	634,435.20	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	18,396,234.46	2,212,553.09	2,022,222.53	2,503,979.48	3,917,558.03	634,435.20	634,435.20	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	18,396,234.46	2,212,553.09	2,022,222.53	2,503,979.48	3,917,558.03	634,435.20	634,435.20	0.00
E. NET INCREASE/DECREASE (B - C + D)			4,541,928.27	(31,610,926.56)	(7,686,313.49)	(55,933,209.57)	(42,466,580.03)	44,462,968.66	(5,883,406.03)	(44,302,379.71)
F. ENDING CASH (A + E)			478,940,739.17	447,329,812.60	439,643,499.11	383,710,289.54	341,243,709.51	385,706,678.17	379,823,272.15	335,520,892.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		335,520,892.43	339,998,843.80	297,949,733.06	309,673,274.52				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	79,818,740.00	33,344,675.00	33,344,674.00	119,390,436.00	0.00	0.00	653,208,790.00	653,208,789.00
Property Taxes	8020-8079	803,092.00	32,206,618.00	36,978,811.00	28,255,745.00	0.00	0.00	173,431,970.00	173,431,969.00
Miscellaneous Funds	8080-8099	(91,706.00)	(87,251.00)	(82,425.00)	4,430,646.00	0.00	0.00	10,041,371.00	10,041,371.00
Federal Revenue	8100-8299	113,961.68	6,530,897.12	12,379.74	20,146,838.17	7,835,116.06	0.00	55,829,081.00	55,829,081.00
Other State Revenue	8300-8599	17,832,671.63	6,563,683.52	22,351,590.25	33,489,712.89	4,183,134.30	40,000,000.00	210,099,856.00	210,099,856.00
Other Local Revenue	8600-8799	197,298.85	2,793,550.41	3,839,010.19	5,604,337.79	1,268,870.39	0.00	31,423,117.00	31,423,117.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	17,000,000.00	0.00	0.00	17,000,000.00	17,000,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		98,674,058.15	81,352,173.05	96,444,040.17	228,317,715.85	13,287,120.75	40,000,000.00	1,151,034,185.00	1,151,034,183.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	44,261,117.28	49,901,385.97	32,580,318.67	38,824,541.23	2,862,828.93	0.00	483,851,927.28	483,851,927.60
Classified Salaries	2000-2999	11,680,105.88	12,863,813.68	13,819,636.57	13,873,145.76	1,031,942.09	0.00	145,237,725.33	145,237,725.74
Employee Benefits	3000-3999	16,115,567.16	36,457,048.09	19,957,081.96	57,366,936.47	3,327,969.48	40,000,000.00	346,784,807.68	346,784,808.08
Books and Supplies	4000-4999	3,699,115.37	3,417,701.37	2,954,705.64	3,595,764.34	5,048,946.76	0.00	45,159,837.71	45,159,837.35
Services	5000-5999	18,266,905.42	20,678,449.72	15,258,127.00	12,258,315.29	29,074,011.28	0.00	248,879,646.73	248,879,646.86
Capital Outlay	6000-6999	154,408.12	64,236.79	104,457.96	141,696.70	186,597.04	0.00	1,554,999.74	1,555,000.00
Other Outgo	7000-7499	18,887.54	18,648.17	46,170.90	(2,016,136.00)	94,127.56	0.00	(1,321,954.76)	(1,321,954.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	12,500,000.00	0.00	0.00	12,500,000.00	12,500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		94,196,106.79	123,401,283.79	84,720,498.71	136,544,263.79	41,626,423.15	40,000,000.00	1,282,646,989.71	1,282,646,991.63
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	30,321,417.99	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	30,321,417.99	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	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	30,321,417.99	
E. NET INCREASE/DECREASE (B - C + D)		4,477,951.37	(42,049,110.74)	11,723,541.47	91,773,452.07	(28,339,302.40)	0.00	(101,291,386.71)	(131,612,808.63)
F. ENDING CASH (A + E)		339,998,843.80	297,949,733.06	309,673,274.52	401,446,726.59				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								373,107,424.19	



**2025-26 Adopted Budget**  
**Long Beach Unified School District**  
**Reason for Assigned and Unassigned Ending Balanced Above the State Recommended Level**

Education Code Section 42127 (a)(2)(B) requires a statement of the reason that substantiates the need for assigned and unassigned ending balances in excess of the Minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

	<b>2025-26</b>		<b>2026-27</b>		<b>2027-28</b>	
			(in millions)			
Budget Ending Fund Balance						
Unassigned and Assigned Unrestricted General Fund	\$	29.57	\$	28.39	\$	28.58
Special Reserve Funds for Other Capital Outlay Projects	\$	39.73	\$	25.73	\$	8.73
Combined Total	\$	69.30	\$	54.12	\$	37.30
2% Reserve Requirement	\$	26.84	\$	25.66	\$	25.84
Difference Between Ending Fund Balance and Reserve Requirements	\$	42.46	\$	28.46	\$	11.46

**Reason for Reserve being greater than the minimum**

State Revenues are not guaranteed.

Increase in salaries and benefits are not budgeted until formally agreed upon with collective bargaining units.

Negotiations for certificated and classified employees remain unsettled for 24-25 and 25-26

A decrease in attendance percentage could significantly affect reserves.

Enrollment and related salaries could vary from estimated levels

Special Education costs could vary based on the level of services required compared to prior years.