

Fresno Unified School District
Board Agenda Item

BOARD MEETING DATE: June 04, 2025

ACTION REQUESTED: DISCUSS AND APPROVE

TITLE AND SUBJECT: Hold Public Hearing, Present and Discuss Fresno Unified School District's 2025/26 Proposed Budget and Education Protection Account

ITEM DESCRIPTION: Staff will present, a public hearing will be held, and the Board of Education will discuss Fresno Unified School District's 2025/26 Proposed Budget and Education Protection Account. The Proposed Budget includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will describe factors addressed in the 2025/26 Proposed Budget and issues affecting the multi-year projections for 2026/27 and 2027/28.

As required by Education Code 42127, a public hearing will be conducted to provide an opportunity for discussion of the Fresno Unified School District's 2025/26 Proposed Budget and the proposed expenditures for the Education Protection Account.

Detailed information for the Proposed Budget and the multi-year projections will be provided to the Board of Education and will be posted on the district's website.

The 2025/26 final Proposed Budget is scheduled for discussion and adoption at the June 18, 2025 Board of Education meeting.

FINANCIAL SUMMARY: Noted in support material.

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DIVISION: Business and Financial Services

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CABINET APPROVAL: Patrick Jensen, Chief Financial Officer



Public Hearing 2025/26 Proposed Budget and Education Protection Account

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A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2025/26 Proposed Budget, and factors affecting the multi-year projections for 2026/27 and 2027/28, are listed below. The multi-year projection maintains a reserve level in accordance with board policy 3100 for all years.

	<u>Estimated</u> <u>2024/25</u>	<u>Budget</u> <u>2025/26</u>	<u>Projected</u> <u>2026/27</u>	<u>Projected</u> <u>2027/28</u>
Ongoing Funds:				
Revenues	\$1,050.48	\$1,058.16	\$1,082.95	\$1,112.65
- Expenses, Sources/Uses	\$1,121.39	\$1,135.29	\$1,148.30	\$1,122.58
Ongoing Net Change in Fund Balance	(\$70.91)	(\$77.13)	(\$65.35)	(\$9.93)
One-Time Funds:				
One-Time Revenues	\$7.80	\$3.60	\$0.00	\$0.00
One-Time Expenses	\$48.60	\$6.64	\$19.80	\$15.00
One-Time Net Change in Fund Balance	(\$40.80)	(\$3.04)	(\$19.80)	(\$15.00)
Total Unrestricted General Fund:				
Beginning Balance	\$355.04	\$243.33	\$163.16	\$78.01
Ending Balance	\$243.33	\$163.16	\$78.01	\$53.08
Cash, Inventory, Prepaid Assets	\$5.81	\$5.81	\$5.81	\$5.81
Committed for Future Textbook Adoptions	\$26.90	\$18.80	\$5.00	\$0.00
Committed Pandemic Learning and Recovery	\$82.70	\$32.00	\$0.00	\$0.00
FTA Student Support	\$0.00	\$20.00	\$10.00	\$0.00
Assign One-Time Expenses and Carryover	\$0.65	\$0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$127.27	\$86.55	\$57.20	\$47.27
Change in Reserve	(\$20.86)	(\$40.72)	(\$29.35)	(\$9.93)
Reserve level	7.64%	5.09%	3.51%	3.05%

General Comments Regarding the Proposed Budget for 2025/26

The 2025/26 Proposed Budget includes recommendations to address the challenges the district is facing with lower enrollment, lower attendance, and lower Cost-of-Living Adjustments. The Board of Education has engaged in Student Outcomes Focused Governance. “The framework is built around six research-informed competencies that describe school board behaviors and the degree to which they create the conditions for improvements in student outcomes: Vision & Goals, Values & Guardrails, Monitoring & Accountability, Communication & Collaboration, Unity & Trust, and Continuous Improvement.”

The Goals established by the Board of Education include Early Literacy, Literacy Intervention, College and Career Readiness, and Life Skills.

The assumptions outlined are based on guidance received from School Services of California (“SSC”), as well as the Governor’s May Revised Budget for 2025/26 (“the May Revise”) information:

- The Governor’s summary states *“the Budget cautioned that the most significant immediate risk to the budget outlook was substantial changes in federal policy, specifically, broad-based tariffs.”*
- *“Washington’s imposition of tariffs has driven a downgrade in both the economic and revenue forecasts.”*
- *“Transformational changes continue in TK-12 education as the May Revision reflects the full implementation of transitional kindergarten, full funding for school meals for all, and free access to expanded school day and school year enrichment and academic support for thousands of students.”*
- The May Revision forecasts a “growth recession” which is *“marked by a substantial slowdown in Gross Domestic Product (GDP) growth combined with lower job growth and higher unemployment.”*
- *“The Budget solves a \$12 billion deficit for 2025-26. Unlike the last two years, during which the state also faced budget deficits, this year’s approach includes a significant number of reductions to ongoing programs that result in greater savings in future years.”*
- The 2025/26 budget proposal relies on a combination of reductions, borrowing, and funding shifts including deferring cash from June 2026 to July 2026.
- The prior guidance in January 2024 from SSC projected the cost-of-living adjustments (COLA) as follows: 2.46% 2025/26, 3.52% in 2026/27, and 3.63% in 2027/28. Current guidance projects the funded COLAs as follows: 2.30% in 2025/26, 3.02% in 2026/27, and 3.42% in 2027/28. Furthermore, the proposed budget included funding for transitional kindergarten to lower adult to student ratio of 10:1 of \$5,404 per ADA. These proposals equate to an increase of \$8.1 million in 2025/26 (\$5.1 million from the January Governor’s Proposal). Further increases are also projected of \$25.8 million and \$26.6 million in 2026/27, and 2027/28, respectively.
- The LCFF assumptions include a 92% attendance rate in 2025/26, 2026/27, and 2027/28 and a decline in student enrollment in 2025/26, 2026/27, and 2027/28 of approximately 650 students, 1,300 students, and 1,100 students, respectively.
- The May Revise proposes California State Teachers’ Retirement System (CalSTRS) employer costs will remain at 19.10% in 2025/26, 2026/27 and 2027/28.
- The May Revise proposed California Public Employees’ Retirement System (CalPERS) employer costs have been updated from the Governor’s January Proposal to the May Revise at 26.81% in 2025/26, 26.90% in 2026/27, and 27.80% in 2027/28.

In preparation of the 2025/26 Proposed Budget, an analysis was completed to estimate the 2024/25 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$128.0 million. The revised projected net Unrestricted General Fund ending balance is \$127.3 million. Overall, 2024/25 estimated actuals includes an overall savings from the Second Interim of \$700,000 due mainly to the following components:

1. Local Control Funding Formula (LCFF) for 2024/25

Recognize an increase due to actual Period 2 attendance reports for an increase of \$200,000.

2. Local Revenue

Recognize an increase in interest income of \$1.3 million.

3. Supplies, Services and Capital Outlay

Recognize increased expenditures of (\$1.8 million) in the following areas

- Transportation increased cost due to more routes – (\$2.2) million
- Savings of school site and department supplies – \$400,000

• Contribution to Health Fund

As a result of a new labor agreement, an additional \$1.0 million will be contributed annually from the Health Fund to the General Fund in fiscal years 2024/25 and 2025/26.

Board of Education Designated Funds

The 2025/26 Proposed Budget includes a multi-year approach for utilization of one-time state and federal recovery resources to address the learning needs of students and the effects of the pandemic.

<u>Committed Fund Balance</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>
• Future Textbook Adoption	\$ 18.8 million	\$ 5.0 million	\$ 0.0 million
• Pandemic Learning and Recovery	\$ 32.0 million	\$ 0.0 million	\$ 0.0 million
<u>Assigned Fund Balance</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>
• FTA Student Supports	\$ 20.0 million	\$10.0 million	\$ 0.0 million

One-Time Recovery Funds

To date, the district has been awarded nearly \$790.0 million in one-time funding from various state and federal resources. These resources were intended to help districts navigate and respond to the impacts of the pandemic. The district's strategic planning of one-time resources has centered on providing increased student access to instructional and social-emotional interventions, reimagining facility and technology use, and redefining health and safety expectations. All funds were expended by March 2025.

2025/26 Proposed Budget

Local Control Funding Formula (LCFF) – As mentioned earlier, the 2025/26 Proposed Budget assumes a 2.30% COLA along with an increase to support lower Transitional Kindergarten adult to student ratios, which equates to an increase of approximately \$8.1 million.

Education Protection Account – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2025/26. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2025/26, the EPA funds are estimated to be 28% of the LCFF funds. This equates to \$126.9 million. All funds will be used to support teacher salary and benefit costs.

School Site Investments – The staffing parameters for 25/26 are as follows:

Elementary school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Resources for an additional teacher provided at designated elementary schools and an instructional coach at each elementary school
 - Transitional Kindergarten – 1 teacher to 24 students
 - Kindergarten through 3rd grade – 1 teacher to 23 students
 - 4th grade through 6th grade – 1 teacher to 28 students
 - Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
- Classroom kindergarten aides are provided to each elementary school
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, library technician, and a home school liaison
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist
- Site leadership positions include a principal and a vice principal

Middle school site investments include:

- Classroom teachers provided per the collective bargaining agreement, middle school redesign, transition teachers, campus culture teachers, and school climate teachers
 - 7th grade through 8th grade – 1 teacher to 27 students
 - Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
- Safety investments include campus safety assistants

- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, attendance records assistant, library technician and home school liaison
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist
- Site leadership positions include a principal, vice principal, guidance learning advisor, and counselor

High school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft system teams, librarian, targeted improvement actions
 - 9th grade through 12th grade – 1 teacher to 28 students
 - Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
- Safety investments include a school resource officer, probation officer, and campus safety assistants
- Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
- Clerical supports include an office manager, registrar, assistant registrar, financial technician, office assistant, attendance records assistant, library technician, and resource counseling assistant
- Health care professionals include a registered nurse, licensed vocational nurse, and school psychologist
- Site leadership positions include a principal, vice principal, counselor, campus culture director, and athletic director

Designated Schools – In accordance with the current employee bargaining agreement proposal, the 2025/26 includes the elimination of an additional 30 minutes of instruction and reduction from 10 additional professional learning days to 5 days of self-directed transitional days for 2025/26 and 3 days in 2026/27.

Teacher instructional Supplies – In accordance with the current employee bargaining agreement proposal, the 2025/26 includes an ongoing increase from \$500 to \$1,000 per FTA bargaining member of \$2.4 million.

The following were presented at the April 30, 2025 and May 14, 2025 Board Meetings

African American Student Academic Acceleration – The 2025/26 Proposed Budget includes a reduction of 1.6 FTE Paraeducator, a 1.0 FTE Teacher on Special Assignment, convert 1.0 FTE Project Manager to Program Manager, reduce suspension support and independent study support due to low utilization, and reduce supplies and contracts totaling a decrease of (\$486,000).

In addition, the Proposed Budget includes one-time funds to support peer facilitators and summer camps of \$895,000.

Alternative Education – The 2025/26 Proposed Budget includes a reduction of 1.0 FTE Executive Director, 1.0 FTE Office Assistant, and travel and supplies totaling a decrease of (\$390,000).

Analysis, Measurement & Accountability – The 2025/26 Proposed Budget includes a reduction of 2.0 FTE Executive Directors, 1.0 FTE Tech Specialist III, and add a 1.0 FTE Director totaling a net decrease of (\$419,000).

Business Financial Services – The 2025/26 Proposed Budget includes a reduction of 1.0 FTE Employee Service Center Specialist and 1.0 FTE Analyst I, totaling a decrease of (\$273,000).

Career Technical Education – The 2025/26 Proposed Budget includes a reclassification of 0.6 FTE to Coordinator II for an increase of \$22,000.

College & Career Readiness – The 2025/26 Proposed Budget includes a shift of 10.0 FTE Counselors (funded by A-G Grant through 2024/25) to FTA Student Support Allocation.

Community Schools – The 2025/26 Proposed Budget includes a reduction of contracts of (\$85,000).

Curriculum & Instruction – The 2025/26 Proposed Budget includes a reduction of 1.0 FTE Secretary II, a 1.0 FTE Literacy Coach, and supplies totaling a decrease of (\$281,000).

In addition, the Proposed Budget includes one-time funds to support 2.2 FTE Teachers to match Learning Communities for School Success Program Grant of \$325,000.

Department of Prevention and Intervention – The 2025/26 Proposed Budget includes a reduction of 1.0 FTE Mentor Program Facilitator, a 1.0 FTE Secretary, a 1.0 FTE Manager II, a 1.0 FTE Intervention Specialist, conversion of 3.0 FTE Manager II to Manager III, conversion of 1.0 FTE Climate Specialist to 1.2 FTE Teacher and reduce supplies and contracts totaling a decrease of (\$923,000).

In addition, the Proposed Budget includes one-time allocations for 2025/26 and 2026/27 for the following supports: 3.0 FTE Counselors, 1.0 FTE Office Assistant, 9.0 FTE Social Workers, 2.0 FTE Behavioral Intervention Specialist, 1.0 FTE Behavior Support Advisor, secondary restorative justice, support intensive cases, mental health services, and build capacity for alternative strategies totaling a one-time allocation of \$4.0 million.

Diversity, Equity, & Inclusion – The 2025/26 Proposed Budget includes a reduction of 1.0 FTE Program Technician and reduction in supplies and contracts totaling a decrease of (\$260,000).

Early Learning – The 2025/26 Proposed Budget includes a reduction of 2.0 FTE Child Development Teachers, a 2.25 FTE Child Development Paraeducators, and add 1.0 FTE Program Technician for a net decrease of (\$375,000).

Engagement & External Partnership – The 2025/26 Proposed Budget includes shifting 1.0 FTE Chief Engagement and External Officer to the Foundation, 1.0 FTE Project Manager to grant, and supplies and contracts to the Foundation totaling a decrease of (\$700,000).

English Learners – The 2025/26 Proposed Budget includes a reduction of 3.0 FTE Teachers on Special Assignment, supplemental salaries, and supplies totaling a decrease of (\$736,000).

Expanded Learning – The 2025/26 Proposed Budget includes a reduction of 5.25 FTE Lead After School/Extended Day, supplemental contracts offset by shift of elementary extra-curricular and co-curricular allocations and utility cost for elementary after school and summer school.

Facilities Management & Planning – The 2025/26 Proposed Budget includes a reduction for the end of the Parent University Lease totaling a decrease of (\$66,000).

Health Benefits & Defined Benefits – The 2025/26 Proposed Budget includes an employee contribution of \$22,000 per active employee. The Budget is provided by the Joint Health Management Board (JHMB).

Health Services – The 2025/26 Proposed Budget includes an additional 1.0 FTE Nurse funded by Medi-Cal for an increase of \$170,000.

Human Resources – The 2025/26 Proposed Budget includes a reduction of 1.0 FTE Manager I, 1.0 FTE Data Specialist II, a 1.0 FTE Executive Officer, a 1.0 FTE Administrative Secretary II, and supplies and contracts and services totaling a decrease of (\$863,000).

In addition, the Proposed Budget includes one-time allocation for professional learning of \$10,000.

Information Technology – The 2025/26 Proposed Budget includes an increase in contract licenses totaling an increase of \$250,000.

Information Technology – Learner Support Services – The 2025/26 Proposed Budget includes a reduction of 1.0 FTE Customer Service Representative, 1.0 FTE Help Desk Technician, and 1.0 FTE Tech Support Specialist II totaling a decrease of (\$326,000).

Nutrition Services – The 2025/26 Proposed Budget includes an increase of 1.0 FTE Tech Support Specialist, 1.0 FTE District Supervisor, food costs, and scratch cooking contract totaling an increase of \$1,845,000.

Plant Operations – The 2025/26 Proposed Budget includes increase for utilities totaling an increase of \$2.0 million.

Purchasing and Warehouse – The 2025/26 Proposed Budget includes an increase to the teacher supply allocation from \$500 to \$1,000 per teacher totaling an increase of \$2,400,000.

Risk Management and Workers' Compensation – The 2025/26 Proposed Budget includes the proposed rate for the Liability and Workers' Compensation rates remain the same at 1.50% and 0.50%, respectively.

School Leadership – The 2025/26 Proposed Budget includes a reduction of 1.0 FTE Administrative Analyst, substitute salaries and supplies totaling a decrease of (\$230,000).

Special Education – The 2025/26 Proposed Budget includes an increase in support to staffing parameters of five classrooms which provides 5.0 FTE Teachers and 4.4 FTE classified support which is based on the parameters listed above. In addition, a reduction of 1.0 FTE, 0.9 FTE Paraeducator for Fresno State Program, a conversion of 3.0 FTE Resource Specialist to Individual Small Group Teachers and reduction of 3.5 FTE Paraeducators totaling a decrease of (\$383,000).

School Safety & Security – The 2025/26 Proposed Budget includes a reduction of 1.4 Telecommunication Operators for a decrease of (\$123,000).

In addition, the Proposed Budget includes one-time allocation for cameras for cafeterias and vape sensors of \$840,000 professional learning of \$10,000.

Student Engagement – The 2025/26 Proposed Budget includes an increase to Save Mart Center Graduation and officiating contracts totaling an increase of \$455,000.

Teacher Development – The 2025/26 Proposed Budget includes a reduction of 2.0 FTE Teachers on Special Assignment totaling a decrease of (\$338,000).

Transportation – The 2025/26 Proposed Budget includes an increase to Special Education Transportation contract totaling an increase of \$550,000.

In addition, the Proposed Budget includes one-time allocation for bus camera replacements of \$137,000.

Board of Education Approved One-time Expenditures

The 2025/26 Proposed Budget includes a net \$6.6 million for one-time expenditures as follows:

- One-Time Salary increase \$ 19.8 million
- K-12 Math Textbook Adoption \$ 13.8 million
- FTA Student Support \$ 10.0 million
- Social Emotional Supports \$ 4.0 million
- African American Student Support \$ 0.9 million
- School Safety & Security \$ 0.8 million
- Lawson Software Upgrade \$ 0.7 million
- Curriculum Supports \$ 0.3 million
- Transportation \$ 0.1 million
- Utilize Restricted Lottery (Textbooks) (\$ 6.1) million
- Utilize Arts and Music Block Grant (Textbooks) (\$ 7.7) million
- Utilize Early Learning Recovery Block Grant (\$30.0) million

Multi-Year Items

Salary and Benefits – In accordance with the current employee bargaining agreements, the 2025/26 includes an ongoing raise of 5.0% and one-time of 3.0% equating to \$39.5 million and \$19.8 million one-time.

State Revenue – Increase in Transportation 60% reimbursements based on increased 2024/25 expenditures of \$1.0 million.

District Contribution to Health Fund – In accordance with the current employee bargaining agreements, the 2025/26 district's health contribution level remains at \$22,000 per employee participant. In addition, the district's health contribution is estimated to increase by \$3,025 in 2026/27 equating to \$23.1 million, and an additional \$644 in 2027/28 equating to \$4.9 million.

District Workers' Compensation – The benefit rate for Workers' Compensation remains the same as in 2024/25 and results in a reserve level estimated at 97% in 2025/26. Per Board Policy 3100 "during stable times, the district will maintain Workers' Compensation liability at 90 percent".

STRS and PERS Employer Costs – The multi-year projections include funding for changed employer rates for STRS and PERS at the levels mentioned earlier in the memo. This equates to a savings of (\$900,000) in 2026/27 and an increased cost of \$1.7 million in 2027/28.

Governmental Accounting Standards Board Statement Number 75 (GASB No. 75) – The multi-year projections include a \$0.5 million contribution from the Unrestricted General Fund and \$3.0 million from the Health Fund for 2025/26 and \$1.5 million from the Unrestricted General Fund and \$2.0 million from the Health Fund for 2026/27 and 2027/28. The GASB 75 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$89.9 million as of June 30, 2026.

Cash Flow Report – The Standardized Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from Fresno County Superintendent of Schools (FCSS) for the distribution of State funds. The assumptions project a positive cash balance of \$425.2 million on June 30, 2026, and \$444.1 million on June 30, 2027.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2024/25 reserve levels and the corresponding change to the reserve level for the 2025/26 fiscal year.

Reserve Type (in millions)	Estimated 2024/25	Planned Change	Proposed 2025/26	Recommended Level 2025/26
Unrestricted General Fund	\$127.27	(\$40.72)	\$ 86.55	\$ 86.55
Workers' Compensation	\$ 32.63	\$ 0.00	\$ 32.63	\$ 32.63 ⁽¹⁾
General Liability Reserve	\$ 3.21	\$ 0.00	\$ 3.21	\$ 3.21 ⁽¹⁾
Health Fund Incurred But Not Paid	\$ 28.41	\$ 1.21	\$ 29.62	\$ 29.62 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	\$ 84.58	\$ 5.35	\$ 89.93	\$ 644.01 ⁽¹⁾
Health Fund Unencumbered Reserves	\$ 116.70	(\$18.33)	\$98.37	\$ 42.95 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District's 2025/26 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices>

A summary of all budgets is included.

**Fresno Unified School District
2025/26 Adopted Budget**

Fund Name	Estimated Beginning Balance	Projected Revenues	Projected Expenditures	Projected Other Financing Sources	Projected Ending Fund Balance
General Fund Unrestricted	\$ 243,338,002	\$ 1,061,729,427	\$ 944,838,206	\$ (197,056,891)	\$ 163,172,332
General Fund Restricted	\$ 220,735,845	\$ 421,875,918	\$ 742,981,969	\$ 188,686,891	\$ 88,316,685
Total General Fund	\$ 464,073,846	\$ 1,483,605,345	\$ 1,687,820,175	\$ (8,370,000)	\$ 251,489,016

Associated Student Body	\$ 2,941,651	\$ 3,220,681	\$ 3,178,170	\$ -	\$ 2,984,162
Adult Education Fund	\$ 1,752,881	\$ 9,639,495	\$ 11,391,804	\$ -	\$ 572
Child Development Fund	\$ 1	\$ 40,427,251	\$ 40,427,251	\$ -	\$ 1
Cafeteria Fund	\$ 33,590,268	\$ 73,080,002	\$ 76,743,338	\$ -	\$ 29,926,932
Deferred Maintenance Fund	\$ -	\$ -	\$ 3,361,720	\$ 3,361,720	\$ -

Adult Education Building Fund	\$ 1,605,604	\$ 30,000	\$ 250,000	\$ -	\$ 1,385,604
Measure M Series B Building Fund	\$ 19,491,722	\$ -	\$ -	\$ (19,491,722)	\$ -
Measure M Series C Building Fund	\$ 60,000,000	\$ 1,186,412	\$ -	\$ (61,186,412)	\$ -
Measure H Series A Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Building Funds	\$ 81,097,326	\$ 1,216,412	\$ 250,000	\$ (80,678,134)	\$ 1,385,604

Capital Facilities Fund	\$ 6,746,129	\$ 1,385,000	\$ 2,746,614	\$ (30,000)	\$ 5,354,515
County School Facility Fund	\$ 14,625,119	\$ 600,000	\$ 117,471,319	\$ 107,316,414	\$ 5,070,214
Special Reserve for Capital Outlay	\$ 1,380,953	\$ 40,000	\$ 1,359,111	\$ -	\$ 61,842
Total Bond Int and Redemption	\$ 66,361,275	\$ 48,657,666	\$ 44,478,613	\$ -	\$ 70,540,328

Health Fund	\$ 116,697,470	\$ 239,348,733	\$ 254,675,130	\$ (3,000,000)	\$ 98,371,073
Liability Fund	\$ 3,821,176	\$ 13,786,265	\$ 11,318,851	\$ -	\$ 6,288,590
Workers' Compensation Fund	\$ 2,706,368	\$ 5,143,755	\$ 8,951,389	\$ -	\$ (1,101,266)
Defined Benefits Fund	\$ 12,068,930	\$ 1,400,000	\$ 1,300,000	\$ -	\$ 12,168,930
Total Internal Service Funds	\$ 135,293,944	\$ 259,678,753	\$ 276,245,370	\$ (3,000,000)	\$ 115,727,327

Post Retirement Fund	\$ 84,583,317	\$ 2,000,000	\$ 150,000	\$ 3,500,000	\$ 89,933,317
TOTALS	\$ 892,446,709	\$ 1,923,550,605	\$ 2,265,623,485	\$ 22,100,000	\$ 572,473,829

Charter School	Projected Beginning Balance	Projected Revenues	Projected Expenditures	Projected Ending Fund Balance	Projected ADA
Aspen Meadow Charter	\$ 448,778	\$ 6,716,150	\$ 6,429,032	\$ 735,896	288
Aspen Ridge Public School	\$ 264,970	\$ 5,586,282	\$ 5,056,044	\$ 795,208	276
Aspen Valley Prep	\$ 3,208,485	\$ 6,749,772	\$ 6,640,249	\$ 3,318,008	302
Carter G Woodson Charter	\$ 2,204,297	\$ 7,294,400	\$ 6,863,696	\$ 2,635,001	340
Endeavor Charter School	\$ 2,198,498	\$ 5,044,962	\$ 4,709,137	\$ 2,534,323	348
Golden Charter Academy	\$ 2,540,532	\$ 9,389,578	\$ 8,698,170	\$ 3,231,940	425
Morris E Dailey Charter	\$ 6,994,001	\$ 4,073,476	\$ 5,180,905	\$ 5,886,572	281
School of Unlimited Learning	\$ 2,653,762	\$ 3,666,452	\$ 4,111,260	\$ 2,208,954	185
Sierra Charter	\$ 3,455,249	\$ 6,372,893	\$ 6,556,701	\$ 3,271,441	381
University High	\$ 5,722,498	\$ 7,367,526	\$ 7,133,489	\$ 5,956,535	481

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			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		998,030,578.00	0.00	998,030,578.00	1,006,168,792.00	0.00	1,006,168,792.00	0.8%
2) Federal Revenue	8100-8299		0.00	169,331,859.00	169,331,859.00	0.00	128,566,762.00	128,566,762.00	-24.1%
3) Other State Revenue	8300-8599		26,999,989.00	263,777,627.00	290,777,616.00	28,024,734.00	271,804,189.00	299,828,923.00	3.1%
4) Other Local Revenue	8600-8799		33,223,634.00	25,587,321.00	58,810,955.00	27,535,901.00	21,504,967.00	49,040,868.00	-16.6%
5) TOTAL, REVENUES			1,058,254,201.00	458,696,807.00	1,516,951,008.00	1,061,729,427.00	421,875,918.00	1,483,605,345.00	-2.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		437,106,069.00	156,766,450.00	593,872,519.00	435,640,097.00	176,431,432.00	612,071,529.00	3.1%
2) Classified Salaries	2000-2999		142,372,370.00	101,039,829.00	243,412,199.00	148,346,635.00	107,910,970.00	256,257,605.00	5.3%
3) Employee Benefits	3000-3999		261,329,322.00	173,821,437.00	435,150,759.00	264,465,956.00	184,320,932.00	448,786,888.00	3.1%
4) Books and Supplies	4000-4999		48,600,126.00	44,395,360.00	92,995,486.00	48,067,337.00	67,508,539.00	115,575,876.00	24.3%
5) Services and Other Operating Expenditures	5000-5999		113,465,386.00	105,624,632.00	219,090,018.00	80,448,804.00	157,562,033.00	238,010,837.00	8.6%
6) Capital Outlay	6000-6999		7,097,433.00	64,818,644.00	71,916,077.00	1,815,077.00	15,222,491.00	17,037,568.00	-76.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,709,781.00	3,804,358.00	5,514,139.00	1,802,668.00	3,649,358.00	5,452,026.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(17,278,322.00)	14,745,244.00	(2,533,078.00)	(35,748,368.00)	30,376,214.00	(5,372,154.00)	112.1%
9) TOTAL, EXPENDITURES			994,402,165.00	665,015,954.00	1,659,418,119.00	944,838,206.00	742,981,969.00	1,687,820,175.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,852,036.00	(206,319,147.00)	(142,467,111.00)	116,891,221.00	(321,106,051.00)	(204,214,830.00)	43.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		30,000.00	5,600,754.00	5,630,754.00	30,000.00	3,361,720.00	3,391,720.00	-39.8%
b) Transfers Out	7600-7629		500,000.00	5,600,754.00	6,100,754.00	500,000.00	3,361,720.00	3,861,720.00	-36.7%
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	7,900,000.00	0.00	7,900,000.00	New
3) Contributions	8980-8999		(175,085,214.00)	175,085,214.00	0.00	(188,686,891.00)	188,686,891.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(175,555,214.00)	175,085,214.00	(470,000.00)	(197,056,891.00)	188,686,891.00	(8,370,000.00)	1,680.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(111,703,178.00)	(31,233,933.00)	(142,937,111.00)	(80,165,670.00)	(132,419,160.00)	(212,584,830.00)	48.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		355,041,180.69	251,969,777.53	607,010,958.22	243,338,002.69	220,735,844.53	464,073,847.22	-23.5%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
c) As of July 1 - Audited (F1a + F1b)			355,041,180.69	251,969,777.53	607,010,958.22	243,338,002.69	220,735,844.53	464,073,847.22	-23.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			355,041,180.69	251,969,777.53	607,010,958.22	243,338,002.69	220,735,844.53	464,073,847.22	-23.5%
2) Ending Balance, June 30 (E + F1e)			243,338,002.69	220,735,844.53	464,073,847.22	163,172,332.69	88,316,684.53	251,489,017.22	-45.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	66,127.67	0.00	66,127.67	66,127.67	0.00	66,127.67	0.0%
Stores		9712	2,296,649.43	0.00	2,296,649.43	2,296,649.43	0.00	2,296,649.43	0.0%
Prepaid Items		9713	3,451,535.19	0.00	3,451,535.19	3,451,535.19	0.00	3,451,535.19	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	220,735,845.18	220,735,845.18	0.00	88,316,686.13	88,316,686.13	-60.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	109,600,000.00	0.00	109,600,000.00	50,800,000.00	0.00	50,800,000.00	-53.6%
Future Textbook Adoptions	0000	9760	26,900,000.00		26,900,000.00			0.00	
Pandemic Learning Recovery	0000	9760	82,700,000.00		82,700,000.00			0.00	
Future Textbook Adoption	0000	9760			0.00	18,800,000.00		18,800,000.00	
Pandemic Learning Recovery	0000	9760			0.00	32,000,000.00		32,000,000.00	
d) Assigned									
Other Assignments		9780	650,000.00	0.00	650,000.00	20,000,000.00	0.00	20,000,000.00	2,976.9%
Lawson Software Upgrade	0000	9780	650,000.00		650,000.00			0.00	
FTA Student Support	0000	9780			0.00	20,000,000.00		20,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	127,273,690.40	0.00	127,273,690.40	86,558,020.40	0.00	86,558,020.40	-32.0%
Unassigned/Unappropriated Amount		9790	0.00	(.65)	(.65)	0.00	(1.60)	(1.60)	146.2%
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				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			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							
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		781,609,431.00	0.00	781,609,431.00	791,089,042.00	0.00	791,089,042.00	1.2%
Education Protection Account State Aid - Current Year	8012		128,137,583.00	0.00	128,137,583.00	126,905,730.00	0.00	126,905,730.00	-1.0%
State Aid - Prior Years	8019		7,582.00	0.00	7,582.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		484,003.00	0.00	484,003.00	484,003.00	0.00	484,003.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Secured Roll Taxes		8041	77,637,699.00	0.00	77,637,699.00	77,637,699.00	0.00	77,637,699.00	0.0%
Unsecured Roll Taxes		8042	4,795,320.00	0.00	4,795,320.00	4,795,320.00	0.00	4,795,320.00	0.0%
Prior Years' Taxes		8043	489,219.00	0.00	489,219.00	489,219.00	0.00	489,219.00	0.0%
Supplemental Taxes		8044	2,112,820.00	0.00	2,112,820.00	2,112,820.00	0.00	2,112,820.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,932,499.00)	0.00	(2,932,499.00)	(2,932,499.00)	0.00	(2,932,499.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,996,333.00	0.00	10,996,333.00	10,996,333.00	0.00	10,996,333.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,003,337,491.00	0.00	1,003,337,491.00	1,011,577,667.00	0.00	1,011,577,667.00	0.8%
LCFF Transfers									
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	(5,306,913.00)	0.00	(5,306,913.00)	(5,408,875.00)	0.00	(5,408,875.00)	1.9%
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			998,030,578.00	0.00	998,030,578.00	1,006,168,792.00	0.00	1,006,168,792.00	0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	17,847,584.00	17,847,584.00	0.00	18,289,754.00	18,289,754.00	2.5%
Special Education Discretionary Grants		8182	0.00	1,363,528.00	1,363,528.00	0.00	1,521,820.00	1,521,820.00	11.6%
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	724,132.00	724,132.00	0.00	726,750.00	726,750.00	0.4%
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		69,213,733.00	69,213,733.00		75,724,863.00	75,724,863.00	9.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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 II, Part A, Supporting Effective Instruction	4035	8290		5,532,060.00	5,532,060.00		7,975,250.00	7,975,250.00	44.2%
Title III, Immigrant Student Program	4201	8290		170,452.00	170,452.00		251,693.00	251,693.00	47.7%
Title III, English Learner Program	4203	8290		1,920,523.00	1,920,523.00		3,211,209.00	3,211,209.00	67.2%
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		8,887,815.00	8,887,815.00		8,638,147.00	8,638,147.00	-2.8%
Career and Technical Education	3500-3599	8290		1,435,427.00	1,435,427.00		1,435,427.00	1,435,427.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	62,236,605.00	62,236,605.00	0.00	10,791,849.00	10,791,849.00	-82.7%
TOTAL, FEDERAL REVENUE			0.00	169,331,859.00	169,331,859.00	0.00	128,566,762.00	128,566,762.00	-24.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		63,913,566.00	63,913,566.00		65,329,049.00	65,329,049.00	2.2%
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	1,529,392.00	1,529,392.00	0.00	1,529,391.00	1,529,391.00	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	2,984,199.00	0.00	2,984,199.00	3,050,000.00	0.00	3,050,000.00	2.2%
Lottery - Unrestricted and Instructional Materials		8560	12,444,655.00	5,646,783.00	18,091,438.00	12,424,877.00	5,576,263.00	18,001,140.00	-0.5%
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		84,262,791.00	84,262,791.00		84,262,791.00	84,262,791.00	0.0%
After School Education and Safety (ASES)	6010	8590		15,283,393.00	15,283,393.00		15,324,901.00	15,324,901.00	0.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,115,095.00	3,115,095.00		6,750,233.00	6,750,233.00	116.7%
Arts and Music in Schools (Prop 28)	6770	8590		12,890,905.00	12,890,905.00		12,172,559.00	12,172,559.00	-5.6%

Budget, July 1
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Expenditures by Object

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)	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,571,135.00	77,135,702.00	88,706,837.00	12,549,857.00	80,859,002.00	93,408,859.00	5.3%
TOTAL, OTHER STATE REVENUE			26,999,989.00	263,777,627.00	290,777,616.00	28,024,734.00	271,804,189.00	299,828,923.00	3.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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	1,060,963.00	1,060,963.00	0.00	794,210.00	794,210.00	-25.1%
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	34,332.00	0.00	34,332.00	42,527.00	0.00	42,527.00	23.9%
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	259,599.00	0.00	259,599.00	385,000.00	0.00	385,000.00	48.3%
Interest		8660	12,000,000.00	0.00	12,000,000.00	11,000,000.00	0.00	11,000,000.00	-8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,800,000.00	0.00	4,800,000.00	3,600,000.00	0.00	3,600,000.00	-25.0%
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									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
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	800,000.00	800,000.00	0.00	645,000.00	645,000.00	-19.4%
All Other Local Revenue		8699	16,129,703.00	23,726,358.00	39,856,061.00	12,508,374.00	20,065,757.00	32,574,131.00	-18.3%
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			33,223,634.00	25,587,321.00	58,810,955.00	27,535,901.00	21,504,967.00	49,040,868.00	-16.6%
TOTAL, REVENUES			1,058,254,201.00	458,696,807.00	1,516,951,008.00	1,061,729,427.00	421,875,918.00	1,483,605,345.00	-2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	351,110,547.00	110,461,274.00	461,571,821.00	345,101,825.00	129,620,453.00	474,722,278.00	2.8%
Certificated Pupil Support Salaries		1200	32,360,987.00	24,819,585.00	57,180,572.00	34,839,385.00	25,954,671.00	60,794,056.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	49,943,483.00	10,111,080.00	60,054,563.00	51,558,212.00	8,470,805.00	60,029,017.00	0.0%
Other Certificated Salaries		1900	3,691,052.00	11,374,511.00	15,065,563.00	4,140,675.00	12,385,503.00	16,526,178.00	9.7%
TOTAL, CERTIFICATED SALARIES			437,106,069.00	156,766,450.00	593,872,519.00	435,640,097.00	176,431,432.00	612,071,529.00	3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	8,462,018.00	47,329,882.00	55,791,900.00	9,259,922.00	51,957,493.00	61,217,415.00	9.7%
Classified Support Salaries		2200	65,538,300.00	30,781,100.00	96,319,400.00	66,964,116.00	30,519,232.00	97,483,348.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	25,865,500.00	16,789,256.00	42,654,756.00	28,288,656.00	19,024,314.00	47,312,970.00	10.9%
Clerical, Technical and Office Salaries		2400	39,498,322.00	5,329,866.00	44,828,188.00	40,624,957.00	5,593,649.00	46,218,606.00	3.1%
Other Classified Salaries		2900	3,008,230.00	809,725.00	3,817,955.00	3,208,984.00	816,282.00	4,025,266.00	5.4%
TOTAL, CLASSIFIED SALARIES			142,372,370.00	101,039,829.00	243,412,199.00	148,346,635.00	107,910,970.00	256,257,605.00	5.3%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			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							
EMPLOYEE BENEFITS									
STRS		3101-3102	83,002,864.00	75,411,298.00	158,414,162.00	82,544,351.00	79,074,149.00	161,618,500.00	2.0%
PERS		3201-3202	33,073,409.00	24,888,826.00	57,962,235.00	35,516,203.00	27,380,146.00	62,896,349.00	8.5%
OASDI/Medicare/Alternative		3301-3302	16,755,253.00	9,901,159.00	26,656,412.00	16,488,632.00	10,196,427.00	26,685,059.00	0.1%
Health and Welfare Benefits		3401-3402	99,788,090.00	49,381,813.00	149,169,903.00	97,264,410.00	51,018,536.00	148,282,946.00	-0.6%
Unemployment Insurance		3501-3502	273,253.00	130,789.00	404,042.00	272,909.00	140,246.00	413,155.00	2.3%
Workers' Compensation		3601-3602	3,008,866.00	1,332,280.00	4,341,146.00	2,910,870.00	1,418,509.00	4,329,379.00	-0.3%
OPEB, Allocated		3701-3702	24,932,500.00	12,381,691.00	37,314,191.00	28,906,206.00	14,628,439.00	43,534,645.00	16.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	495,087.00	393,581.00	888,668.00	562,375.00	464,480.00	1,026,855.00	15.5%
TOTAL, EMPLOYEE BENEFITS			261,329,322.00	173,821,437.00	435,150,759.00	264,465,956.00	184,320,932.00	448,786,888.00	3.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,461,425.00	3,610,453.00	6,071,878.00	0.00	11,638,575.00	11,638,575.00	91.7%
Books and Other Reference Materials		4200	2,298,058.00	5,291,836.00	7,589,894.00	2,630,775.00	8,054,259.00	10,685,034.00	40.8%
Materials and Supplies		4300	26,920,060.00	28,574,251.00	55,494,311.00	27,867,871.00	41,734,728.00	69,602,599.00	25.4%
Noncapitalized Equipment		4400	16,733,733.00	6,918,820.00	23,652,553.00	17,359,130.00	6,080,977.00	23,440,107.00	-0.9%
Food		4700	186,850.00	0.00	186,850.00	209,561.00	0.00	209,561.00	12.2%
TOTAL, BOOKS AND SUPPLIES			48,600,126.00	44,395,360.00	92,995,486.00	48,067,337.00	67,508,539.00	115,575,876.00	24.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	13,721,928.00	69,357,847.00	83,079,775.00	24,298,633.00	82,241,098.00	106,539,731.00	28.2%
Travel and Conferences		5200	1,973,379.00	2,495,645.00	4,469,024.00	1,880,372.00	2,470,956.00	4,351,328.00	-2.6%
Dues and Memberships		5300	208,475.00	38,949.00	247,424.00	318,253.00	72,538.00	390,791.00	57.9%
Insurance		5400 - 5450	9,327,130.00	3,989,715.00	13,316,845.00	8,729,571.00	4,255,510.00	12,985,081.00	-2.5%
Operations and Housekeeping Services		5500	38,350,326.00	1,801,466.00	40,151,792.00	10,551,995.00	32,001,500.00	42,553,495.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,899,853.00	6,261,295.00	14,161,148.00	8,677,169.00	5,534,584.00	14,211,753.00	0.4%
Transfers of Direct Costs		5710	(3,752,890.00)	3,752,890.00	0.00	(3,894,208.00)	3,894,208.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,256.00)	(385,559.00)	(403,815.00)	(16,972.00)	(3,319,306.00)	(3,336,278.00)	726.2%
Professional/Consulting Services and Operating Expenditures		5800	42,096,363.00	18,305,714.00	60,402,077.00	26,099,401.00	30,362,964.00	56,462,365.00	-6.5%
Communications		5900	3,659,078.00	6,670.00	3,665,748.00	3,804,590.00	47,981.00	3,852,571.00	5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			113,465,386.00	105,624,632.00	219,090,018.00	80,448,804.00	157,562,033.00	238,010,837.00	8.6%
CAPITAL OUTLAY									
Land		6100	116,118.00	0.00	116,118.00	0.00	120,000.00	120,000.00	3.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Buildings and Improvements of Buildings		6200	6,023,000.00	55,415,225.00	61,438,225.00	700,000.00	11,774,021.00	12,474,021.00	-79.7%
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	798,145.00	9,198,080.00	9,996,225.00	1,115,077.00	3,065,893.00	4,180,970.00	-58.2%
Equipment Replacement		6500	160,170.00	205,339.00	365,509.00	0.00	262,577.00	262,577.00	-28.2%
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			7,097,433.00	64,818,644.00	71,916,077.00	1,815,077.00	15,222,491.00	17,037,568.00	-76.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	29,846.00	0.00	29,846.00	42,884.00	0.00	42,884.00	43.7%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	3,004,358.00	3,004,358.00	0.00	3,004,358.00	3,004,358.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	800,000.00	800,000.00	0.00	0.00	0.00	-100.0%
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	645,000.00	645,000.00	New
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	1,679,935.00	0.00	1,679,935.00	1,759,784.00	0.00	1,759,784.00	4.8%
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%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,709,781.00	3,804,358.00	5,514,139.00	1,802,668.00	3,649,358.00	5,452,026.00	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(14,745,244.00)	14,745,244.00	0.00	(30,376,214.00)	30,376,214.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,533,078.00)	0.00	(2,533,078.00)	(5,372,154.00)	0.00	(5,372,154.00)	112.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,278,322.00)	14,745,244.00	(2,533,078.00)	(35,748,368.00)	30,376,214.00	(5,372,154.00)	112.1%
TOTAL, EXPENDITURES			994,402,165.00	665,015,954.00	1,659,418,119.00	944,838,206.00	742,981,969.00	1,687,820,175.00	1.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	30,000.00	5,600,754.00	5,630,754.00	30,000.00	3,361,720.00	3,391,720.00	-39.8%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	5,600,754.00	5,630,754.00	30,000.00	3,361,720.00	3,391,720.00	-39.8%
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	500,000.00	5,600,754.00	6,100,754.00	500,000.00	3,361,720.00	3,861,720.00	-36.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	5,600,754.00	6,100,754.00	500,000.00	3,361,720.00	3,861,720.00	-36.7%
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%
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%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
(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	7,900,000.00	0.00	7,900,000.00	New
(d) TOTAL, USES			0.00	0.00	0.00	7,900,000.00	0.00	7,900,000.00	New
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(175,085,214.00)	175,085,214.00	0.00	(188,686,891.00)	188,686,891.00	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			(175,085,214.00)	175,085,214.00	0.00	(188,686,891.00)	188,686,891.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(175,555,214.00)	175,085,214.00	(470,000.00)	(197,056,891.00)	188,686,891.00	(8,370,000.00)	1,680.9%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description Function 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	998,030,578.00	0.00	998,030,578.00	1,006,168,792.00	0.00	1,006,168,792.00	0.8%
2) Federal Revenue		8100-8299	0.00	169,331,859.00	169,331,859.00	0.00	128,566,762.00	128,566,762.00	-24.1%
3) Other State Revenue		8300-8599	26,999,989.00	263,777,627.00	290,777,616.00	28,024,734.00	271,804,189.00	299,828,923.00	3.1%
4) Other Local Revenue		8600-8799	33,223,634.00	25,587,321.00	58,810,955.00	27,535,901.00	21,504,967.00	49,040,868.00	-16.6%
5) TOTAL, REVENUES			1,058,254,201.00	458,696,807.00	1,516,951,008.00	1,061,729,427.00	421,875,918.00	1,483,605,345.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		547,048,576.00	300,592,640.00	847,641,216.00	540,942,279.00	394,111,417.00	935,053,696.00	10.3%
2) Instruction - Related Services	2000-2999		116,283,107.00	76,996,544.00	193,279,651.00	118,142,388.00	80,197,465.00	198,339,853.00	2.6%
3) Pupil Services	3000-3999		105,397,388.00	71,116,117.00	176,513,505.00	112,655,239.00	66,547,566.00	179,202,805.00	1.5%
4) Ancillary Services	4000-4999		23,356,822.00	87,025,375.00	110,382,197.00	20,354,032.00	72,383,795.00	92,737,827.00	-16.0%
5) Community Services	5000-5999		232,560.00	73,230.00	305,790.00	238,995.00	101,349.00	340,344.00	11.3%
6) Enterprise	6000-6999		2,076,080.00	174,219.00	2,250,299.00	2,090,084.00	167,870.00	2,257,954.00	0.3%
7) General Administration	7000-7999		65,547,279.00	16,244,023.00	81,791,302.00	45,914,484.00	31,978,526.00	77,893,010.00	-4.8%
8) Plant Services	8000-8999		132,750,572.00	108,989,448.00	241,740,020.00	102,698,037.00	93,844,623.00	196,542,660.00	-18.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,709,781.00	3,804,358.00	5,514,139.00	1,802,668.00	3,649,358.00	5,452,026.00	-1.1%
10) TOTAL, EXPENDITURES			994,402,165.00	665,015,954.00	1,659,418,119.00	944,838,206.00	742,981,969.00	1,687,820,175.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			63,852,036.00	(206,319,147.00)	(142,467,111.00)	116,891,221.00	(321,106,051.00)	(204,214,830.00)	43.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	5,600,754.00	5,630,754.00	30,000.00	3,361,720.00	3,391,720.00	-39.8%
b) Transfers Out		7600-7629	500,000.00	5,600,754.00	6,100,754.00	500,000.00	3,361,720.00	3,861,720.00	-36.7%
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	7,900,000.00	0.00	7,900,000.00	New
3) Contributions		8980-8999	(175,085,214.00)	175,085,214.00	0.00	(188,686,891.00)	188,686,891.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(175,555,214.00)	175,085,214.00	(470,000.00)	(197,056,891.00)	188,686,891.00	(8,370,000.00)	1,680.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(111,703,178.00)	(31,233,933.00)	(142,937,111.00)	(80,165,670.00)	(132,419,160.00)	(212,584,830.00)	48.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	355,041,180.69	251,969,777.53	607,010,958.22	243,338,002.69	220,735,844.53	464,073,847.22	-23.5%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

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)	
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)			355,041,180.69	251,969,777.53	607,010,958.22	243,338,002.69	220,735,844.53	464,073,847.22	-23.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			355,041,180.69	251,969,777.53	607,010,958.22	243,338,002.69	220,735,844.53	464,073,847.22	-23.5%
2) Ending Balance, June 30 (E + F1e)			243,338,002.69	220,735,844.53	464,073,847.22	163,172,332.69	88,316,684.53	251,489,017.22	-45.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	66,127.67	0.00	66,127.67	66,127.67	0.00	66,127.67	0.0%
Stores		9712	2,296,649.43	0.00	2,296,649.43	2,296,649.43	0.00	2,296,649.43	0.0%
Prepaid Items		9713	3,451,535.19	0.00	3,451,535.19	3,451,535.19	0.00	3,451,535.19	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	220,735,845.18	220,735,845.18	0.00	88,316,686.13	88,316,686.13	-60.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	109,600,000.00	0.00	109,600,000.00	50,800,000.00	0.00	50,800,000.00	-53.6%
Future Textbook Adoptions	0000	9760	26,900,000.00		26,900,000.00			0.00	
Pandemic Learning Recovery	0000	9760	82,700,000.00		82,700,000.00			0.00	
Future Textbook Adoption	0000	9760			0.00	18,800,000.00		18,800,000.00	
Pandemic Learning Recovery	0000	9760			0.00	32,000,000.00		32,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	650,000.00	0.00	650,000.00	20,000,000.00	0.00	20,000,000.00	2,976.9%
Lawson Software Upgrade	0000	9780	650,000.00		650,000.00			0.00	
FTA Student Support	0000	9780			0.00	20,000,000.00		20,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	127,273,690.40	0.00	127,273,690.40	86,558,020.40	0.00	86,558,020.40	-32.0%
Unassigned/Unappropriated Amount		9790	0.00	(.65)	(.65)	0.00	(1.60)	(1.60)	146.2%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	52,696,379.87	45,663,602.87
6211	Literacy Coaches and Reading Specialists Grant Program	15,457,193.94	6,684,341.94
6266	Educator Effectiveness, FY 2021-22	8,862,010.20	.20
6300	Lottery: Instructional Materials	7,939,647.53	3,535,801.53
6332	CA Community Schools Partnership Act - Implementation Grant	1,912,455.48	62,875.48
6383	Golden State Pathways Program	861,000.00	0.00
6547	Special Education Early Intervention Preschool Grant	580,549.52	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	37,738,575.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	17,099,852.53	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.17	.17
7085	Learning Communities for School Success Program	113,118.54	58,914.54
7311	Classified School Employee Professional Development Block Grant	.36	.36
7339	Dual Enrollment Opportunities	775,963.11	.11
7399	LCFF Equity Multiplier	14,832,569.00	0.00
7413	A-G Learning Loss Mitigation Grant	.46	.46
7435	Learning Recovery Emergency Block Grant	61,866,529.47	32,311,148.47
Total, Restricted Balance		220,735,845.18	88,316,686.13

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,113,870.00	3,220,681.00	-96.4%
5) TOTAL, REVENUES			3,113,870.00	3,220,681.00	-96.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,083,269.00	3,178,170.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	31,003.00	0.00	-100.0%
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			3,114,272.00	3,178,170.00	-96.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(402.00)	42,511.00	-10,674.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(402.00)	42,511.00	-10,674.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,942,053.01	2,941,651.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,942,053.01	2,941,651.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,942,053.01	2,941,651.01	0.0%
2) Ending Balance, June 30 (E + F1e)			2,941,651.01	2,984,162.01	1.4%
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	2,941,651.01	2,984,162.01	1.4%
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%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	6,177.00	0.00	-100.0%
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%
All Other Local Revenue		8699	3,107,693.00	3,220,681.00	3.6%
TOTAL, REVENUES			3,113,870.00	3,220,681.00	-96.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,083,269.00	3,178,170.00	3.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,083,269.00	3,178,170.00	3.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,003.00	0.00	-100.0%
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			31,003.00	0.00	-100.0%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			3,114,272.00	3,178,170.00	-96.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(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	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,113,870.00	3,220,681.00	-96.4%
5) TOTAL, REVENUES			3,113,870.00	3,220,681.00	-96.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,114,272.00	3,178,170.00	2.1%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,114,272.00	3,178,170.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(402.00)	42,511.00	-10,674.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(402.00)	42,511.00	-10,674.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,942,053.01	2,941,651.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,942,053.01	2,941,651.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,942,053.01	2,941,651.01	0.0%
2) Ending Balance, June 30 (E + F1e)			2,941,651.01	2,984,162.01	1.4%
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	2,941,651.01	2,984,162.01	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	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%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	2,941,651.01	2,984,162.01
Total, Restricted Balance		2,941,651.01	2,984,162.01

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,469,228.00	1,282,130.00	-12.7%
3) Other State Revenue		8300-8599	8,045,913.00	7,721,595.00	-4.0%
4) Other Local Revenue		8600-8799	615,388.00	635,770.00	3.3%
5) TOTAL, REVENUES			10,130,529.00	9,639,495.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,179,188.00	3,856,654.00	21.3%
2) Classified Salaries		2000-2999	1,929,271.00	2,279,892.00	18.2%
3) Employee Benefits		3000-3999	2,680,513.00	2,997,399.00	11.8%
4) Books and Supplies		4000-4999	381,560.00	622,102.00	63.0%
5) Services and Other Operating Expenditures		5000-5999	1,203,902.00	1,195,592.00	-0.7%
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	233,924.00	440,165.00	88.2%
9) TOTAL, EXPENDITURES			9,608,358.00	11,391,804.00	18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			522,171.00	(1,752,309.00)	-435.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,171.00	(1,752,309.00)	-435.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,230,709.76	1,752,880.76	42.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,230,709.76	1,752,880.76	42.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,230,709.76	1,752,880.76	42.4%
2) Ending Balance, June 30 (E + F1e)			1,752,880.76	571.76	-100.0%
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	1,479,472.37	21.37	-100.0%
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	273,408.39	550.39	-99.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	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%
FEDERAL REVENUE					
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	139,658.00	139,658.00	0.0%
All Other Federal Revenue	All Other	8290	1,329,570.00	1,142,472.00	-14.1%
TOTAL, FEDERAL REVENUE			1,469,228.00	1,282,130.00	-12.7%
OTHER STATE REVENUE					
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	7,072,460.00	7,236,994.00	2.3%
All Other State Revenue	All Other	8590	973,453.00	484,601.00	-50.2%
TOTAL, OTHER STATE REVENUE			8,045,913.00	7,721,595.00	-4.0%
OTHER LOCAL REVENUE					
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	25,816.00	25,816.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	132,314.00	132,312.00	0.0%
Interagency Services		8677	439,809.00	460,194.00	4.6%
Other Local Revenue					
All Other Local Revenue		8699	17,449.00	17,448.00	0.0%

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			615,388.00	635,770.00	3.3%
TOTAL, REVENUES			10,130,529.00	9,639,495.00	-4.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,271,628.00	2,887,304.00	27.1%
Certificated Pupil Support Salaries		1200	313,338.00	348,922.00	11.4%
Certificated Supervisors' and Administrators' Salaries		1300	594,222.00	620,428.00	4.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,179,188.00	3,856,654.00	21.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	541,820.00	672,077.00	24.0%
Classified Supervisors' and Administrators' Salaries		2300	389,794.00	414,093.00	6.2%
Clerical, Technical and Office Salaries		2400	997,657.00	1,161,133.00	16.4%
Other Classified Salaries		2900	0.00	32,589.00	New
TOTAL, CLASSIFIED SALARIES			1,929,271.00	2,279,892.00	18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	853,368.00	861,492.00	1.0%
PERS		3201-3202	428,001.00	543,659.00	27.0%
OASDI/Medicare/Alternative		3301-3302	169,470.00	227,402.00	34.2%
Health and Welfare Benefits		3401-3402	952,261.00	1,019,480.00	7.1%
Unemployment Insurance		3501-3502	2,759.00	3,038.00	10.1%
Workers' Compensation		3601-3602	27,721.00	30,687.00	10.7%
OPEB, Allocated		3701-3702	239,300.00	302,337.00	26.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,633.00	9,304.00	21.9%
TOTAL, EMPLOYEE BENEFITS			2,680,513.00	2,997,399.00	11.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,629.00	4,873.00	-26.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	285,714.00	617,229.00	116.0%
Noncapitalized Equipment		4400	89,217.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			381,560.00	622,102.00	63.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	126,143.00	47,300.00	-62.5%
Travel and Conferences		5200	55,970.00	16,919.00	-69.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	77,429.00	92,047.00	18.9%
Operations and Housekeeping Services		5500	535,194.00	410,001.00	-23.4%
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	9,770.00	6,604.00	-32.4%
Professional/Consulting Services and Operating Expenditures		5800	399,387.00	622,721.00	55.9%
Communications		5900	9.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,203,902.00	1,195,592.00	-0.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	233,924.00	440,165.00	88.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			233,924.00	440,165.00	88.2%
TOTAL, EXPENDITURES			9,608,358.00	11,391,804.00	18.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
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	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,469,228.00	1,282,130.00	-12.7%
3) Other State Revenue		8300-8599	8,045,913.00	7,721,595.00	-4.0%
4) Other Local Revenue		8600-8799	615,388.00	635,770.00	3.3%
5) TOTAL, REVENUES			10,130,529.00	9,639,495.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,745,732.00	4,443,321.00	18.6%
2) Instruction - Related Services	2000-2999		3,641,341.00	4,243,416.00	16.5%
3) Pupil Services	3000-3999		587,085.00	744,820.00	26.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		99,627.00	230,317.00	131.2%
7) General Administration	7000-7999		233,924.00	440,165.00	88.2%
8) Plant Services	8000-8999		1,300,649.00	1,289,765.00	-0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,608,358.00	11,391,804.00	18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			522,171.00	(1,752,309.00)	-435.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,171.00	(1,752,309.00)	-435.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,230,709.76	1,752,880.76	42.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,230,709.76	1,752,880.76	42.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,230,709.76	1,752,880.76	42.4%
2) Ending Balance, June 30 (E + F1e)			1,752,880.76	571.76	-100.0%
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	1,479,472.37	21.37	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	273,408.39	550.39	-99.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
3905	Adult Education: Adult Basic Education, English Language Acquisition, and English Literacy and Civics Education	2.00	2.00
6371	CalWORKs for ROCP or Adult Education	610,336.15	.15
6391	Adult Education Program	869,134.22	19.22
Total, Restricted Balance		1,479,472.37	21.37

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,189,712.00	3,361,230.00	182.5%
3) Other State Revenue		8300-8599	31,607,890.00	35,950,559.00	13.7%
4) Other Local Revenue		8600-8799	2,779,260.00	1,115,462.00	-59.9%
5) TOTAL, REVENUES			35,576,862.00	40,427,251.00	13.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,362,998.00	10,717,656.00	3.4%
2) Classified Salaries		2000-2999	6,740,490.00	7,655,291.00	13.6%
3) Employee Benefits		3000-3999	11,328,347.00	12,713,276.00	12.2%
4) Books and Supplies		4000-4999	1,721,011.00	5,096,044.00	196.1%
5) Services and Other Operating Expenditures		5000-5999	1,269,229.00	1,301,778.00	2.6%
6) Capital Outlay		6000-6999	3,220,765.00	663,612.00	-79.4%
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	1,029,376.00	2,279,594.00	121.5%
9) TOTAL, EXPENDITURES			35,672,216.00	40,427,251.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,354.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,354.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,354.61	0.61	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,354.61	0.61	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,354.61	0.61	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.61	0.61	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	0.61	0.61	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,189,712.00	3,361,230.00	182.5%
TOTAL, FEDERAL REVENUE			1,189,712.00	3,361,230.00	182.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	20,989,312.00	21,309,324.00	1.5%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,618,578.00	14,641,235.00	37.9%
TOTAL, OTHER STATE REVENUE			31,607,890.00	35,950,559.00	13.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	129,075.00	50,000.00	-61.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	635.00	0.00	-100.0%
Interagency Services		8677	458,245.00	233,995.00	-48.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,191,305.00	831,467.00	-62.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,779,260.00	1,115,462.00	-59.9%
TOTAL, REVENUES			35,576,862.00	40,427,251.00	13.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	8,848,492.00	9,717,590.00	9.8%
Certificated Pupil Support Salaries		1200	143,570.00	149,514.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	592,806.00	424,533.00	-28.4%
Other Certificated Salaries		1900	778,130.00	426,019.00	-45.3%
TOTAL, CERTIFICATED SALARIES			10,362,998.00	10,717,656.00	3.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,350,063.00	6,276,294.00	17.3%
Classified Support Salaries		2200	184,427.00	228,955.00	24.1%
Classified Supervisors' and Administrators' Salaries		2300	748,785.00	658,924.00	-12.0%
Clerical, Technical and Office Salaries		2400	457,215.00	491,118.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,740,490.00	7,655,291.00	13.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,379,305.00	2,500,557.00	5.1%
PERS		3201-3202	1,836,197.00	2,243,275.00	22.2%
OASDI/Medicare/Alternative		3301-3302	715,094.00	748,432.00	4.7%
Health and Welfare Benefits		3401-3402	5,008,222.00	5,452,823.00	8.9%
Unemployment Insurance		3501-3502	8,704.00	9,032.00	3.8%
Workers' Compensation		3601-3602	89,197.00	91,981.00	3.1%
OPEB, Allocated		3701-3702	1,252,069.00	1,617,079.00	29.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	39,559.00	50,097.00	26.6%
TOTAL, EMPLOYEE BENEFITS			11,328,347.00	12,713,276.00	12.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	49,589.00	New
Materials and Supplies		4300	1,491,435.00	5,034,370.00	237.6%
Noncapitalized Equipment		4400	229,576.00	12,085.00	-94.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,721,011.00	5,096,044.00	196.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	30,000.00	0.00	-100.0%
Travel and Conferences		5200	26,732.00	617,136.00	2,208.6%
Dues and Memberships		5300	4,500.00	4,500.00	0.0%
Insurance		5400-5450	265,950.00	275,912.00	3.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	107,681.00	89,000.00	-17.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	29,258.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	805,108.00	315,230.00	-60.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,269,229.00	1,301,778.00	2.6%
CAPITAL OUTLAY					
Land		6100	1,326.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,039,478.00	663,612.00	-78.2%
Equipment		6400	179,961.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,220,765.00	663,612.00	-79.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,029,376.00	2,279,594.00	121.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,029,376.00	2,279,594.00	121.5%
TOTAL, EXPENDITURES			35,672,216.00	40,427,251.00	13.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%
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	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,189,712.00	3,361,230.00	182.5%
3) Other State Revenue		8300-8599	31,607,890.00	35,950,559.00	13.7%
4) Other Local Revenue		8600-8799	2,779,260.00	1,115,462.00	-59.9%
5) TOTAL, REVENUES			35,576,862.00	40,427,251.00	13.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		19,962,549.00	25,574,857.00	28.1%
2) Instruction - Related Services	2000-2999		3,527,907.00	3,629,457.00	2.9%
3) Pupil Services	3000-3999		515,858.00	449,037.00	-13.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,188,479.00	6,997,177.00	13.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,029,376.00	2,279,594.00	121.5%
8) Plant Services	8000-8999		4,448,047.00	1,497,129.00	-66.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,672,216.00	40,427,251.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(95,354.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,354.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,354.61	0.61	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,354.61	0.61	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,354.61	0.61	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.61	0.61	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	0.61	0.61	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	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%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	.61	.61
Total, Restricted Balance		.61	.61

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	58,054,046.00	59,354,046.00	2.2%
3) Other State Revenue		8300-8599	12,104,467.00	12,419,448.00	2.6%
4) Other Local Revenue		8600-8799	1,310,246.00	1,306,508.00	-0.3%
5) TOTAL, REVENUES			71,468,759.00	73,080,002.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,059,529.00	20,383,414.00	6.9%
3) Employee Benefits		3000-3999	13,674,416.00	14,106,052.00	3.2%
4) Books and Supplies		4000-4999	30,877,467.00	33,904,304.00	9.8%
5) Services and Other Operating Expenditures		5000-5999	2,207,074.00	4,294,682.00	94.6%
6) Capital Outlay		6000-6999	1,542,920.00	1,402,491.00	-9.1%
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	1,269,778.00	2,652,395.00	108.9%
9) TOTAL, EXPENDITURES			68,631,184.00	76,743,338.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,837,575.00	(3,663,336.00)	-229.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,837,575.00	(3,663,336.00)	-229.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,752,692.90	33,590,267.90	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,752,692.90	33,590,267.90	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,752,692.90	33,590,267.90	9.2%
2) Ending Balance, June 30 (E + F1e)			33,590,267.90	29,926,931.90	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,821,791.24	1,821,791.24	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,768,476.66	28,105,140.66	-11.5%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	58,054,046.00	59,354,046.00	2.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			58,054,046.00	59,354,046.00	2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	11,838,013.00	12,392,900.00	4.7%
All Other State Revenue		8590	266,454.00	26,548.00	-90.0%
TOTAL, OTHER STATE REVENUE			12,104,467.00	12,419,448.00	2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	31,066.00	36,556.00	17.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	452,420.00	350,000.00	-22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(121,125.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	947,885.00	919,952.00	-2.9%
TOTAL, OTHER LOCAL REVENUE			1,310,246.00	1,306,508.00	-0.3%
TOTAL, REVENUES			71,468,759.00	73,080,002.00	2.3%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	14,631,867.00	15,253,853.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	1,561,226.00	1,817,519.00	16.4%
Clerical, Technical and Office Salaries		2400	1,064,905.00	1,269,601.00	19.2%
Other Classified Salaries		2900	1,801,531.00	2,042,441.00	13.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			19,059,529.00	20,383,414.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,144,186.00	4,363,367.00	5.3%
OASDI/Medicare/Alternative		3301-3302	1,264,864.00	1,277,105.00	1.0%
Health and Welfare Benefits		3401-3402	6,479,880.00	6,373,181.00	-1.6%
Unemployment Insurance		3501-3502	7,661.00	8,879.00	15.9%
Workers' Compensation		3601-3602	76,603.00	92,542.00	20.8%
OPEB, Allocated		3701-3702	1,619,970.00	1,891,308.00	16.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	81,252.00	99,670.00	22.7%
TOTAL, EMPLOYEE BENEFITS			13,674,416.00	14,106,052.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,948,769.00	2,434,747.00	-17.4%
Noncapitalized Equipment		4400	318,584.00	1,736,982.00	445.2%
Food		4700	27,610,114.00	29,732,575.00	7.7%
TOTAL, BOOKS AND SUPPLIES			30,877,467.00	33,904,304.00	9.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	85,264.00	0.00	-100.0%
Travel and Conferences		5200	32,920.00	40,700.00	23.6%
Dues and Memberships		5300	64,445.00	70,000.00	8.6%
Insurance		5400-5450	229,807.00	293,126.00	27.6%
Operations and Housekeeping Services		5500	593,543.00	698,000.00	17.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,841,220.00	1,573,962.00	-14.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(995,677.00)	173,443.00	-117.4%
Professional/Consulting Services and Operating Expenditures		5800	317,725.00	1,411,451.00	344.2%
Communications		5900	37,827.00	34,000.00	-10.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,207,074.00	4,294,682.00	94.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,542,920.00	1,402,491.00	-9.1%
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			1,542,920.00	1,402,491.00	-9.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,269,778.00	2,652,395.00	108.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,269,778.00	2,652,395.00	108.9%
TOTAL, EXPENDITURES			68,631,184.00	76,743,338.00	11.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	58,054,046.00	59,354,046.00	2.2%
3) Other State Revenue		8300-8599	12,104,467.00	12,419,448.00	2.6%
4) Other Local Revenue		8600-8799	1,310,246.00	1,306,508.00	-0.3%
5) TOTAL, REVENUES			71,468,759.00	73,080,002.00	2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		66,767,862.00	73,392,942.00	9.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		180,001.00	100,001.00	-44.4%
7) General Administration	7000-7999		1,269,778.00	2,652,395.00	108.9%
8) Plant Services	8000-8999		413,543.00	598,000.00	44.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,631,184.00	76,743,338.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,837,575.00	(3,663,336.00)	-229.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,837,575.00	(3,663,336.00)	-229.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,752,692.90	33,590,267.90	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,752,692.90	33,590,267.90	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,752,692.90	33,590,267.90	9.2%
2) Ending Balance, June 30 (E + F1e)			33,590,267.90	29,926,931.90	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,821,791.24	1,821,791.24	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,768,476.66	28,105,140.66	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	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%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	30,077,121.57	26,320,343.57
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,691,354.42	1,784,796.42
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.67	.67
Total, Restricted Balance		31,768,476.66	28,105,140.66

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,284.00	0.00	-100.0%
5) TOTAL, REVENUES			3,284.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	61,600.00	New
5) Services and Other Operating Expenditures		5000-5999	5,303,332.00	3,018,818.00	-43.1%
6) Capital Outlay		6000-6999	300,706.00	281,302.00	-6.5%
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			5,604,038.00	3,361,720.00	-40.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,600,754.00)	(3,361,720.00)	-40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,600,754.00	3,361,720.00	-40.0%
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			5,600,754.00	3,361,720.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	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%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,284.00	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			3,284.00	0.00	-100.0%
TOTAL, REVENUES			3,284.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	61,600.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	61,600.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,137,214.00	2,911,717.00	-43.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	88,758.00	55,443.00	-37.5%
Professional/Consulting Services and Operating Expenditures		5800	77,360.00	51,658.00	-33.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,303,332.00	3,018,818.00	-43.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	300,706.00	281,302.00	-6.5%
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			300,706.00	281,302.00	-6.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,604,038.00	3,361,720.00	-40.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,600,754.00	3,361,720.00	-40.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,600,754.00	3,361,720.00	-40.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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)			5,600,754.00	3,361,720.00	-40.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,284.00	0.00	-100.0%
5) TOTAL, REVENUES			3,284.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,604,038.00	3,361,720.00	-40.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,604,038.00	3,361,720.00	-40.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,600,754.00)	(3,361,720.00)	-40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,600,754.00	3,361,720.00	-40.0%
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			5,600,754.00	3,361,720.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,275,483.00	1,216,412.00	-46.5%
5) TOTAL, REVENUES			2,275,483.00	1,216,412.00	-46.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,507,250.00	250,000.00	-83.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,507,250.00	250,000.00	-83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			768,233.00	966,412.00	25.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	94,021,522.00	110,678,134.00	17.7%
2) Other Sources/Uses					
a) Sources		8930-8979	61,210,500.00	30,000,000.00	-51.0%
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			(32,811,022.00)	(80,678,134.00)	145.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,042,789.00)	(79,711,722.00)	148.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,140,115.03	81,097,326.03	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,140,115.03	81,097,326.03	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,140,115.03	81,097,326.03	-28.3%
2) Ending Balance, June 30 (E + F1e)			81,097,326.03	1,385,604.03	-98.3%
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	81,097,326.03	1,385,604.03	-98.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	2,275,483.00	1,216,412.00	-46.5%
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			2,275,483.00	1,216,412.00	-46.5%
TOTAL, REVENUES			2,275,483.00	1,216,412.00	-46.5%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,592.00	250,000.00	622.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	204,552.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,268,106.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,507,250.00	250,000.00	-83.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,507,250.00	250,000.00	-83.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	94,021,522.00	110,678,134.00	17.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			94,021,522.00	110,678,134.00	17.7%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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	61,210,500.00	30,000,000.00	-51.0%
(c) TOTAL, SOURCES			61,210,500.00	30,000,000.00	-51.0%
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)			(32,811,022.00)	(80,678,134.00)	145.9%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,275,483.00	1,216,412.00	-46.5%
5) TOTAL, REVENUES			2,275,483.00	1,216,412.00	-46.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		250,000.00	250,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,257,250.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,507,250.00	250,000.00	-83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			768,233.00	966,412.00	25.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	94,021,522.00	110,678,134.00	17.7%
2) Other Sources/Uses					
a) Sources		8930-8979	61,210,500.00	30,000,000.00	-51.0%
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			(32,811,022.00)	(80,678,134.00)	145.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,042,789.00)	(79,711,722.00)	148.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,140,115.03	81,097,326.03	-28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,140,115.03	81,097,326.03	-28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,140,115.03	81,097,326.03	-28.3%
2) Ending Balance, June 30 (E + F1e)			81,097,326.03	1,385,604.03	-98.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	81,097,326.03	1,385,604.03	-98.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,850,999.00	1,385,000.00	-25.2%
5) TOTAL, REVENUES			1,850,999.00	1,385,000.00	-25.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,385.00	0.00	-100.0%
3) Employee Benefits		3000-3999	2,589.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	41,250.00	New
5) Services and Other Operating Expenditures		5000-5999	16,513.00	1,228,968.00	7,342.4%
6) Capital Outlay		6000-6999	6,474.00	1,476,396.00	22,705.0%
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			28,961.00	2,746,614.00	9,383.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,822,038.00	(1,361,614.00)	-174.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	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			(30,000.00)	(30,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,792,038.00	(1,391,614.00)	-177.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,954,090.86	6,746,128.86	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,954,090.86	6,746,128.86	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,954,090.86	6,746,128.86	36.2%
2) Ending Balance, June 30 (E + F1e)			6,746,128.86	5,354,514.86	-20.6%
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	6,746,128.86	5,354,514.86	-20.6%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	92,967.00	35,000.00	-62.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,758,032.00	1,350,000.00	-23.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,850,999.00	1,385,000.00	-25.2%
TOTAL, REVENUES			1,850,999.00	1,385,000.00	-25.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	664.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	2,721.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,385.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	916.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	259.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,061.00	0.00	-100.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	17.00	0.00	-100.0%
OPEB, Allocated		3701-3702	334.00	0.00	-100.0%
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			2,589.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	41,250.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	41,250.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	51.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	74,152.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	22,650.00	New
Professional/Consulting Services and Operating Expenditures		5800	16,462.00	1,132,166.00	6,777.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,513.00	1,228,968.00	7,342.4%
CAPITAL OUTLAY					
Land		6100	0.00	7,110.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,474.00	1,469,286.00	22,595.2%
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			6,474.00	1,476,396.00	22,705.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,961.00	2,746,614.00	9,383.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,000.00	30,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	30,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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)			(30,000.00)	(30,000.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,850,999.00	1,385,000.00	-25.2%
5) TOTAL, REVENUES			1,850,999.00	1,385,000.00	-25.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,961.00	2,746,614.00	9,383.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,961.00	2,746,614.00	9,383.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,822,038.00	(1,361,614.00)	-174.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	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			(30,000.00)	(30,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,792,038.00	(1,391,614.00)	-177.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,954,090.86	6,746,128.86	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,954,090.86	6,746,128.86	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,954,090.86	6,746,128.86	36.2%
2) Ending Balance, June 30 (E + F1e)			6,746,128.86	5,354,514.86	-20.6%
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	6,746,128.86	5,354,514.86	-20.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	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%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	6,746,128.86	5,354,514.86
Total, Restricted Balance		6,746,128.86	5,354,514.86

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,802,619.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	0.0%
5) TOTAL, REVENUES			5,402,619.00	600,000.00	-88.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,019,776.00	1,185,056.00	16.2%
3) Employee Benefits		3000-3999	536,280.00	417,390.00	-22.2%
4) Books and Supplies		4000-4999	2,098,595.00	4,681,084.00	123.1%
5) Services and Other Operating Expenditures		5000-5999	12,331,034.00	70,517,859.00	471.9%
6) Capital Outlay		6000-6999	89,534,711.00	40,669,930.00	-54.6%
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			105,520,396.00	117,471,319.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,117,777.00)	(116,871,319.00)	16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	88,420,768.00	107,316,414.00	21.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			88,420,768.00	107,316,414.00	21.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,697,009.00)	(9,554,905.00)	-18.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,322,127.91	14,625,118.91	-44.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,322,127.91	14,625,118.91	-44.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,322,127.91	14,625,118.91	-44.4%
2) Ending Balance, June 30 (E + F1e)			14,625,118.91	5,070,213.91	-65.3%
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	14,625,118.91	5,070,213.91	-65.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	4,802,619.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,802,619.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	0.0%
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			600,000.00	600,000.00	0.0%
TOTAL, REVENUES			5,402,619.00	600,000.00	-88.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	551,106.00	697,721.00	26.6%
Classified Supervisors' and Administrators' Salaries		2300	274,399.00	249,933.00	-8.9%
Clerical, Technical and Office Salaries		2400	194,271.00	237,402.00	22.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,019,776.00	1,185,056.00	16.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	257,675.00	220,541.00	-14.4%
OASDI/Medicare/Alternative		3301-3302	76,248.00	58,920.00	-22.7%
Health and Welfare Benefits		3401-3402	156,753.00	90,358.00	-42.4%
Unemployment Insurance		3501-3502	495.00	404.00	-18.4%
Workers' Compensation		3601-3602	5,085.00	8,223.00	61.7%
OPEB, Allocated		3701-3702	39,188.00	29,905.00	-23.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	836.00	9,039.00	981.2%
TOTAL, EMPLOYEE BENEFITS			536,280.00	417,390.00	-22.2%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	163,585.00	1,150.00	-99.3%
Noncapitalized Equipment		4400	1,935,010.00	4,679,934.00	141.9%
TOTAL, BOOKS AND SUPPLIES			2,098,595.00	4,681,084.00	123.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	15,246.00	6,841.00	-55.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,248,564.00	51,651,321.00	612.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	974,496.00	2,966,578.00	204.4%
Professional/Consulting Services and Operating Expenditures		5800	4,092,728.00	15,893,119.00	288.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,331,034.00	70,517,859.00	471.9%
CAPITAL OUTLAY					
Land		6100	195,275.00	1,442,063.00	638.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	87,747,210.00	33,734,756.00	-61.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,592,226.00	5,493,111.00	245.0%
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			89,534,711.00	40,669,930.00	-54.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			105,520,396.00	117,471,319.00	11.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	88,420,768.00	107,316,414.00	21.4%
(a) TOTAL, INTERFUND TRANSFERS IN			88,420,768.00	107,316,414.00	21.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)			88,420,768.00	107,316,414.00	21.4%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,802,619.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	0.0%
5) TOTAL, REVENUES			5,402,619.00	600,000.00	-88.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		105,509,396.00	117,471,319.00	11.3%
9) Other Outgo	9000-9999	Except 7600-7699	11,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			105,520,396.00	117,471,319.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(100,117,777.00)	(116,871,319.00)	16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	88,420,768.00	107,316,414.00	21.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			88,420,768.00	107,316,414.00	21.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,697,009.00)	(9,554,905.00)	-18.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,322,127.91	14,625,118.91	-44.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,322,127.91	14,625,118.91	-44.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,322,127.91	14,625,118.91	-44.4%
2) Ending Balance, June 30 (E + F1e)			14,625,118.91	5,070,213.91	-65.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,625,118.91	5,070,213.91	-65.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,426.00	40,000.00	-3.4%
5) TOTAL, REVENUES			41,426.00	40,000.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	358,401.00	379,550.00	5.9%
3) Employee Benefits		3000-3999	203,706.00	257,805.00	26.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	127,184.00	367,749.00	189.1%
6) Capital Outlay		6000-6999	101,467.00	354,007.00	248.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			790,758.00	1,359,111.00	71.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(749,332.00)	(1,319,111.00)	76.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(749,332.00)	(1,319,111.00)	76.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,130,284.81	1,380,952.81	-35.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,130,284.81	1,380,952.81	-35.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,130,284.81	1,380,952.81	-35.2%
2) Ending Balance, June 30 (E + F1e)			1,380,952.81	61,841.81	-95.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,380,952.81	61,841.81	-95.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	41,426.00	40,000.00	-3.4%
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			41,426.00	40,000.00	-3.4%
TOTAL, REVENUES			41,426.00	40,000.00	-3.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	151,584.00	298,677.00	97.0%
Classified Supervisors' and Administrators' Salaries		2300	115,062.00	26,735.00	-76.8%
Clerical, Technical and Office Salaries		2400	91,755.00	54,138.00	-41.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			358,401.00	379,550.00	5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	102,168.00	105,515.00	3.3%
OASDI/Medicare/Alternative		3301-3302	26,651.00	26,010.00	-2.4%
Health and Welfare Benefits		3401-3402	58,211.00	102,708.00	76.4%
Unemployment Insurance		3501-3502	177.00	172.00	-2.8%
Workers' Compensation		3601-3602	1,639.00	3,226.00	96.8%
OPEB, Allocated		3701-3702	14,570.00	18,482.00	26.8%

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	290.00	1,692.00	483.4%
TOTAL, EMPLOYEE BENEFITS			203,706.00	257,805.00	26.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	4,920.00	4,365.00	-11.3%
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	(19,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	122,264.00	382,884.00	213.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,184.00	367,749.00	189.1%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	101,467.00	324,007.00	219.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
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			101,467.00	354,007.00	248.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			790,758.00	1,359,111.00	71.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
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	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,426.00	40,000.00	-3.4%
5) TOTAL, REVENUES			41,426.00	40,000.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		790,758.00	1,359,111.00	71.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			790,758.00	1,359,111.00	71.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(749,332.00)	(1,319,111.00)	76.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(749,332.00)	(1,319,111.00)	76.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,130,284.81	1,380,952.81	-35.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,130,284.81	1,380,952.81	-35.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,130,284.81	1,380,952.81	-35.2%
2) Ending Balance, June 30 (E + F1e)			1,380,952.81	61,841.81	-95.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,380,952.81	61,841.81	-95.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	833,249.00	813,185.00	-2.4%
4) Other Local Revenue		8600-8799	50,623,474.00	47,844,481.00	-5.5%
5) TOTAL, REVENUES			51,456,723.00	48,657,666.00	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	56,500,855.00	44,478,613.00	-21.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,500,855.00	44,478,613.00	-21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,044,132.00)	4,179,053.00	-182.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	914,494.00	0.00	-100.0%
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			914,494.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,129,638.00)	4,179,053.00	-201.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,490,913.10	66,361,275.10	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,490,913.10	66,361,275.10	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,490,913.10	66,361,275.10	-5.9%
2) Ending Balance, June 30 (E + F1e)			66,361,275.10	70,540,328.10	6.3%
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	66,361,275.10	70,540,328.10	6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	833,249.00	813,185.00	-2.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			833,249.00	813,185.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	45,346,463.00	44,254,581.00	-2.4%
Unsecured Roll		8612	324,869.00	317,047.00	-2.4%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	1,232,995.00	1,203,306.00	-2.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,069,547.00	2,069,547.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,649,600.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,623,474.00	47,844,481.00	-5.5%
TOTAL, REVENUES			51,456,723.00	48,657,666.00	-5.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	22,301.00	22,301.00	0.0%
Debt Service - Interest		7438	23,608,829.00	22,572,300.00	-4.4%
Other Debt Service - Principal		7439	32,869,725.00	21,884,012.00	-33.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,500,855.00	44,478,613.00	-21.3%
TOTAL, EXPENDITURES			56,500,855.00	44,478,613.00	-21.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	914,494.00	0.00	-100.0%
(c) TOTAL, SOURCES			914,494.00	0.00	-100.0%
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)			914,494.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	833,249.00	813,185.00	-2.4%
4) Other Local Revenue		8600-8799	50,623,474.00	47,844,481.00	-5.5%
5) TOTAL, REVENUES			51,456,723.00	48,657,666.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	56,500,855.00	44,478,613.00	-21.3%
10) TOTAL, EXPENDITURES			56,500,855.00	44,478,613.00	-21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,044,132.00)	4,179,053.00	-182.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	914,494.00	0.00	-100.0%
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			914,494.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,129,638.00)	4,179,053.00	-201.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,490,913.10	66,361,275.10	-5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,490,913.10	66,361,275.10	-5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,490,913.10	66,361,275.10	-5.9%
2) Ending Balance, June 30 (E + F1e)			66,361,275.10	70,540,328.10	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	66,361,275.10	70,540,328.10	6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	257,592,848.00	259,678,753.00	0.8%
5) TOTAL, REVENUES			257,592,848.00	259,678,753.00	0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,926,000.00	2,387,604.00	24.0%
3) Employee Benefits		3000-3999	1,117,262.00	1,423,233.00	27.4%
4) Books and Supplies		4000-4999	12,646.00	19,731.00	56.0%
5) Services and Other Operating Expenses		5000-5999	250,321,991.00	272,414,802.00	8.8%
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			253,377,899.00	276,245,370.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,214,949.00	(16,566,617.00)	-493.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	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			(3,000,000.00)	(3,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,214,949.00	(19,566,617.00)	-1,710.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	134,078,995.07	135,293,944.07	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,078,995.07	135,293,944.07	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			134,078,995.07	135,293,944.07	0.9%
2) Ending Net Position, June 30 (E + F1e)			135,293,944.07	115,727,327.07	-14.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	135,293,944.07	115,727,327.07	-14.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,933,073.00	3,090,884.00	5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	246,052,887.00	224,543,020.00	-8.7%
All Other Fees and Contracts		8689	6,874,848.00	6,900,226.00	0.4%
Other Local Revenue					
All Other Local Revenue		8699	1,732,040.00	25,144,623.00	1,351.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			257,592,848.00	259,678,753.00	0.8%
TOTAL, REVENUES			257,592,848.00	259,678,753.00	0.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	186,772.00	New

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	528,446.00	673,967.00	27.5%
Clerical, Technical and Office Salaries		2400	1,397,554.00	1,526,865.00	9.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,926,000.00	2,387,604.00	24.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	502,482.00	654,336.00	30.2%
OASDI/Medicare/Alternative		3301-3302	142,340.00	174,102.00	22.3%
Health and Welfare Benefits		3401-3402	359,477.00	454,060.00	26.3%
Unemployment Insurance		3501-3502	931.00	1,119.00	20.2%
Workers' Compensation		3601-3602	11,379.00	13,633.00	19.8%
OPEB, Allocated		3701-3702	95,991.00	119,127.00	24.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,662.00	6,856.00	47.1%
TOTAL, EMPLOYEE BENEFITS			1,117,262.00	1,423,233.00	27.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,646.00	19,731.00	56.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,646.00	19,731.00	56.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	117,937.00	119,172.00	1.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,729,373.00	6,339,887.00	-5.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	61,655.00	131,060.00	112.6%
Professional/Consulting Services and					
Operating Expenditures		5800	243,384,362.00	265,810,396.00	9.2%
Communications		5900	28,664.00	14,287.00	-50.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			250,321,991.00	272,414,802.00	8.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			253,377,899.00	276,245,370.00	9.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)			(3,000,000.00)	(3,000,000.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	257,592,848.00	259,678,753.00	0.8%
5) TOTAL, REVENUES			257,592,848.00	259,678,753.00	0.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		253,377,899.00	276,245,370.00	9.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			253,377,899.00	276,245,370.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,214,949.00	(16,566,617.00)	-493.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	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			(3,000,000.00)	(3,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,214,949.00	(19,566,617.00)	-1,710.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	134,078,995.07	135,293,944.07	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,078,995.07	135,293,944.07	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			134,078,995.07	135,293,944.07	0.9%
2) Ending Net Position, June 30 (E + F1e)			135,293,944.07	115,727,327.07	-14.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	135,293,944.07	115,727,327.07	-14.5%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	71,790.00	150,000.00	108.9%
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			71,790.00	150,000.00	108.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,928,210.00	1,850,000.00	-4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,428,210.00	5,350,000.00	-1.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	79,155,106.71	84,583,316.71	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,155,106.71	84,583,316.71	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			79,155,106.71	84,583,316.71	6.9%
2) Ending Net Position, June 30 (E + F1e)			84,583,316.71	89,933,316.71	6.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	84,583,316.71	89,933,316.71	6.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,000,000.00	2,000,000.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	71,790.00	150,000.00	108.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			71,790.00	150,000.00	108.9%
TOTAL, EXPENSES			71,790.00	150,000.00	108.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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 + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		71,790.00	150,000.00	108.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			71,790.00	150,000.00	108.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,928,210.00	1,850,000.00	-4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,428,210.00	5,350,000.00	-1.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	79,155,106.71	84,583,316.71	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,155,106.71	84,583,316.71	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			79,155,106.71	84,583,316.71	6.9%
2) Ending Net Position, June 30 (E + F1e)			84,583,316.71	89,933,316.71	6.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	84,583,316.71	89,933,316.71	6.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	84,583,316.71	89,933,316.71
Total, Restricted Net Position		84,583,316.71	89,933,316.71

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	61,809.51	61,809.51	63,253.84	61,800.87	61,800.87	61,982.50
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	61,809.51	61,809.51	63,253.84	61,800.87	61,800.87	61,982.50
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	61,809.51	61,809.51	63,253.84	61,800.87	61,800.87	61,982.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	16.47	16.47	16.47	16.47	16.47	16.47
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	16.47	16.47	16.47	16.47	16.47	16.47
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	16.47	16.47	16.47	16.47	16.47	16.47
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			629,203,604.00	698,874,148.00	625,954,791.00	609,878,531.00	536,720,892.00	489,387,918.00	502,666,698.00	489,445,669.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		40,620,423.00	40,620,423.00	104,226,633.00	73,116,762.00	73,116,762.00	104,226,633.00	73,116,762.00	73,116,762.00
Property Taxes	8020-8079		0.00	664,267.00	0.00	0.00	0.00	32,405,961.00	1,440,265.00	664,267.00
Miscellaneous Funds	8080-8099		(1,209,929.00)	0.00	(268,554.00)	0.00	(21,459.00)	(294,334.00)	0.00	2,366.00
Federal Revenue	8100-8299		2,827,293.00	444,891.00	146,237.00	3,772,174.00	11,331,667.00	1,450,315.00	17,844,421.00	5,476,076.00
Other State Revenue	8300-8599		10,418,022.00	10,381,879.00	20,009,366.00	506,209.00	22,630,495.00	20,348,555.00	39,611,205.00	25,109,145.00
Other Local Revenue	8600-8799		992,636.00	250,299.00	4,039,628.00	1,246,266.00	4,205,850.00	4,686,525.00	936,925.00	2,708,215.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	1,695,863.00	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			53,648,445.00	52,361,759.00	128,153,310.00	78,641,411.00	112,959,178.00	162,823,655.00	132,949,578.00	107,076,831.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,891,503.00	56,830,485.00	55,927,958.00	56,775,324.00	53,450,844.00	43,776,948.00	52,720,258.00	53,123,911.00
Classified Salaries	2000-2999		17,986,646.00	16,398,818.00	19,382,463.00	19,892,413.00	22,518,374.00	22,920,017.00	21,046,788.00	24,882,842.00
Employee Benefits	3000-3999		14,315,448.00	16,607,495.00	35,797,759.00	32,767,858.00	40,853,650.00	45,269,556.00	37,345,282.00	46,283,611.00
Books and Supplies	4000-4999		108,235.00	15,622,681.00	9,428,753.00	6,501,309.00	17,740,906.00	4,094,707.00	6,191,439.00	8,166,109.00
Services	5000-5999		4,093,787.00	12,696,116.00	16,324,498.00	25,279,679.00	17,943,644.00	27,087,070.00	21,854,889.00	16,825,053.00
Capital Outlay	6000-6999		385,583.00	1,313,591.00	1,554,023.00	4,512,204.00	2,225,620.00	507,724.00	1,455,708.00	1,182,325.00
Other Outgo	7000-7499		3,712.00	2,650.00	4,836.00	4,052.00	7,807.00	15,080.00	4,936.00	7,624.00
Interfund Transfers Out	7600-7629		109,009.00	386,959.00	386,959.00	643,890.00	128,986.00	451,452.00	128,986.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		658,333.00	658,333.00	658,333.00	658,333.00	658,333.00	658,333.00	658,333.00	658,333.00
TOTAL DISBURSEMENTS			49,552,256.00	120,517,128.00	139,465,582.00	147,035,062.00	155,528,164.00	144,780,887.00	141,406,619.00	151,129,808.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		71,571,013.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	71,571,013.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	65,574,355.00	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)
E. NET INCREASE/DECREASE (B - C + D)			69,670,544.00	(72,919,357.00)	(16,076,260.00)	(73,157,639.00)	(47,332,974.00)	13,278,780.00	(13,221,029.00)	(48,816,965.00)
F. ENDING CASH (A + E)			698,874,148.00	625,954,791.00	609,878,531.00	536,720,892.00	489,387,918.00	502,666,698.00	489,445,669.00	440,628,704.00
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		440,628,704.00	436,068,471.00	492,602,959.00	475,415,460.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	104,226,633.00	73,116,762.00	73,116,762.00	0.00	85,373,455.00		917,994,772.00	917,994,772.00
Property Taxes	8020-8079	0.00	33,070,228.00	2,880,529.00	22,457,378.00	0.00		93,582,895.00	93,582,895.00
Miscellaneous Funds	8080-8099	(942,976.00)	0.00	(1,299,834.00)	0.00	(1,374,155.00)		(5,408,875.00)	(5,408,875.00)
Federal Revenue	8100-8299	2,903,588.00	38,429,815.00	321,674.00	20,830,548.00	22,788,063.00		128,566,762.00	128,566,762.00
Other State Revenue	8300-8599	31,131,672.00	37,674,434.00	32,907,066.00	35,148,840.00	13,952,035.00		299,828,923.00	299,828,923.00
Other Local Revenue	8600-8799	4,555,424.00	5,021,101.00	807,230.00	7,372,260.00	12,218,509.00		49,040,868.00	49,040,868.00
Interfund Transfers In	8900-8929	0.00	0.00	1,695,857.00	0.00	0.00		3,391,720.00	3,391,720.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		141,874,341.00	187,312,340.00	110,429,284.00	85,809,026.00	132,957,907.00	0.00	1,486,997,065.00	1,486,997,065.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	58,819,809.00	47,175,156.00	40,125,284.00	40,217,261.00	41,236,788.00		612,071,529.00	612,071,529.00
Classified Salaries	2000-2999	21,538,358.00	18,090,870.00	18,528,882.00	18,090,298.00	14,980,836.00		256,257,605.00	256,257,605.00
Employee Benefits	3000-3999	39,152,257.00	39,901,596.00	43,063,412.00	40,926,236.00	16,502,728.00		448,786,888.00	448,786,888.00
Books and Supplies	4000-4999	3,937,581.00	3,138,364.00	3,663,514.00	14,005,498.00	22,976,780.00		115,575,876.00	115,575,876.00
Services	5000-5999	16,918,287.00	16,570,583.00	16,622,398.00	16,439,435.00	29,355,398.00		238,010,837.00	238,010,837.00
Capital Outlay	6000-6999	512,748.00	338,368.00	56,017.00	316,070.00	2,677,587.00		17,037,568.00	17,037,568.00
Other Outgo	7000-7499	4,227.00	11,608.00	5,969.00	5,484.00	1,887.00		79,872.00	79,872.00
Interfund Transfers Out	7600-7629	128,986.00	128,986.00	128,986.00	593,337.00	645,184.00		3,861,720.00	3,861,720.00
All Other Financing Uses	7630-7699	658,333.00	658,333.00	658,333.00	658,337.00	0.00		7,900,000.00	7,900,000.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		141,670,586.00	126,013,864.00	122,852,795.00	131,251,956.00	128,377,188.00	0.00	1,699,581,895.00	1,699,581,895.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	0.00		85,130,383.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	0.00	0.00	85,130,383.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00			71,959,896.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	0.00	0.00	71,959,896.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	0.00	0.00	13,170,487.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,560,233.00)	56,534,488.00	(17,187,499.00)	(50,206,918.00)	4,580,719.00	0.00	(199,414,343.00)	(212,584,830.00)
F. ENDING CASH (A + E)		436,068,471.00	492,602,959.00	475,415,460.00	425,208,542.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								429,789,261.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			425,208,542.00	575,293,535.00	513,316,419.00	505,173,665.00	443,422,777.00	407,054,363.00	424,776,314.00	417,366,413.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		40,620,423.00	40,620,423.00	104,226,633.00	73,116,762.00	73,116,762.00	104,226,633.00	73,116,762.00	73,116,762.00
Property Taxes	8020-8079		0.00	664,267.00	0.00	0.00	0.00	32,405,961.00	1,440,265.00	664,267.00
Miscellaneous Funds	8080-8099		(1,209,929.00)	0.00	(268,554.00)	0.00	(21,459.00)	(294,334.00)	0.00	2,366.00
Federal Revenue	8100-8299		2,590,996.00	407,708.00	134,015.00	3,456,906.00	11,220,369.00	1,329,102.00	16,353,032.00	5,018,400.00
Other State Revenue	8300-8599		9,893,169.00	9,858,848.00	19,001,309.00	480,706.00	21,490,387.00	19,323,409.00	37,615,622.00	23,844,165.00
Other Local Revenue	8600-8799		868,478.00	218,992.00	3,534,354.00	1,090,384.00	3,679,785.00	4,100,338.00	819,735.00	2,369,473.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	1,695,863.00	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			52,763,137.00	51,770,238.00	126,627,757.00	78,144,758.00	111,181,707.00	161,091,109.00	129,345,416.00	105,015,433.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,703,006.00	52,689,301.00	50,827,107.00	51,656,509.00	48,402,507.00	42,933,693.00	47,687,409.00	56,891,708.00
Classified Salaries	2000-2999		24,417,028.00	16,081,105.00	19,039,130.00	19,531,640.00	20,094,987.00	20,489,694.00	20,683,349.00	24,453,161.00
Employee Benefits	3000-3999		14,865,825.00	15,245,992.00	37,250,945.00	34,066,110.00	42,616,556.00	47,279,131.00	38,781,073.00	48,063,048.00
Books and Supplies	4000-4999		96,674.00	13,953,954.00	8,421,627.00	5,806,875.00	15,845,922.00	3,657,333.00	5,530,104.00	7,293,851.00
Services	5000-5999		3,846,286.00	11,928,536.00	15,337,554.00	23,751,324.00	16,858,810.00	25,449,444.00	20,533,590.00	15,807,847.00
Capital Outlay	6000-6999		111,703.00	380,547.00	450,200.00	1,307,186.00	644,762.00	147,088.00	421,719.00	342,520.00
Other Outgo	7000-7499		(40,710.00)	(29,065.00)	(53,036.00)	(44,446.00)	(85,632.00)	(165,402.00)	(54,136.00)	(83,622.00)
Interfund Transfers Out	7600-7629		137,237.00	487,163.00	487,163.00	810,627.00	162,388.00	568,356.00	162,388.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		(1,754,167.00)	(1,754,167.00)	(1,754,167.00)	(1,754,167.00)	(1,754,167.00)	(1,754,167.00)	(1,754,167.00)	(1,754,167.00)
TOTAL DISBURSEMENTS			53,382,882.00	108,983,366.00	130,006,523.00	135,131,658.00	142,786,133.00	138,605,170.00	131,991,329.00	151,014,346.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	156,944,468.00	156,701,396.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		156,944,468.00	156,701,396.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		156,944,468.00	150,704,738.00	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)
E. NET INCREASE/DECREASE (B - C + D)			150,084,993.00	(61,977,116.00)	(8,142,754.00)	(61,750,888.00)	(36,368,414.00)	17,721,951.00	(7,409,901.00)	(50,762,901.00)
F. ENDING CASH (A + E)			575,293,535.00	513,316,419.00	505,173,665.00	443,422,777.00	407,054,363.00	424,776,314.00	417,366,413.00	366,603,512.00
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		366,603,512.00	364,013,367.00	418,109,577.00	382,961,947.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	104,226,633.00	73,116,762.00	73,116,762.00	111,164,645.00	0.00		943,785,962.00	943,785,962.00
Property Taxes	8020-8079	0.00	33,070,228.00	2,880,529.00	22,457,378.00	0.00		93,582,895.00	93,582,895.00
Miscellaneous Funds	8080-8099	(942,976.00)	0.00	(1,299,834.00)	0.00	(1,374,155.00)		(5,408,875.00)	(5,408,875.00)
Federal Revenue	8100-8299	2,660,914.00	35,217,953.00	294,789.00	19,089,586.00	20,047,723.00		117,821,493.00	117,821,493.00
Other State Revenue	8300-8599	29,563,281.00	35,776,423.00	31,249,232.00	33,378,067.00	13,249,142.00		284,723,760.00	284,723,760.00
Other Local Revenue	8600-8799	3,985,635.00	4,393,065.00	706,262.00	6,450,143.00	10,690,224.00		42,906,868.00	42,906,868.00
Interfund Transfers In	8900-8929	0.00	0.00	1,695,857.00	0.00	0.00		3,391,720.00	3,391,720.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		139,493,487.00	181,574,431.00	108,643,597.00	192,539,819.00	42,612,934.00	0.00	1,480,803,823.00	1,480,803,823.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	57,572,854.00	46,749,261.00	58,850,653.00	39,364,671.00	33,767,187.00		599,095,866.00	599,095,866.00
Classified Salaries	2000-2999	21,166,431.00	17,778,475.00	18,208,922.00	17,777,912.00	12,110,676.00		251,832,510.00	251,832,510.00
Employee Benefits	3000-3999	40,657,519.00	41,435,668.00	44,719,044.00	42,499,702.00	18,560,504.00		466,041,117.00	466,041,117.00
Books and Supplies	4000-4999	3,516,991.00	2,803,141.00	3,272,198.00	12,509,510.00	20,522,530.00		103,230,710.00	103,230,710.00
Services	5000-5999	15,895,444.00	15,568,761.00	15,617,444.00	15,445,542.00	27,580,631.00		223,621,213.00	223,621,213.00
Capital Outlay	6000-6999	148,543.00	98,025.00	16,228.00	91,566.00	775,697.00		4,935,784.00	4,935,784.00
Other Outgo	7000-7499	(46,359.00)	(127,319.00)	(65,471.00)	(60,145.00)	(20,699.00)		(876,042.00)	(876,042.00)
Interfund Transfers Out	7600-7629	162,388.00	162,388.00	162,388.00	746,983.00	812,251.00		4,861,720.00	4,861,720.00
All Other Financing Uses	7630-7699	(1,754,167.00)	(1,754,167.00)	(1,754,167.00)	(1,754,163.00)	0.00		(21,050,000.00)	(21,050,000.00)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		137,319,644.00	122,714,233.00	139,027,239.00	126,621,578.00	114,108,777.00	0.00	1,631,692,878.00	1,631,692,878.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	0.00		170,260,766.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,232,670.00	1,232,670.00	1,232,670.00	1,232,670.00	0.00	0.00	170,260,766.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	0.00		71,959,896.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		5,996,658.00	5,996,658.00	5,996,658.00	5,996,658.00	0.00	0.00	71,959,896.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	(4,763,988.00)	0.00	0.00	98,300,870.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,590,145.00)	54,096,210.00	(35,147,630.00)	61,154,253.00	(71,495,843.00)	0.00	(52,588,185.00)	(150,889,055.00)
F. ENDING CASH (A + E)		364,013,367.00	418,109,577.00	382,961,947.00	444,116,200.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								372,620,357.00	

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: Education Center - 2309 Tulare Street, Fresno CA 93721

Date: May 30, 2025

Adoption Date: June 18, 2025

Signed: 
Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Valerie Davis

Title: Board President

Public Hearing:

Place: Education Center - 2309 Tulare Street,
Fresno CA 93721

Date: June 04, 2024

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Kim Kelstrom

Title: Chief Executive, Fiscal Services

Telephone: 5594573907

E-mail: kim.kelstrom@fresnounified.org

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	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing 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
SUPPLEMENTAL INFORMATION (continued)			No	Yes
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	
			X	
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
ADDITIONAL FISCAL INDICATORS			No	Yes
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
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	

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:

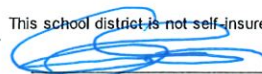
 X Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 32,634,975.00
Less: Amount of total liabilities reserved in budget:	\$ 31,533,709.00
Estimated accrued but unfunded liabilities:	\$ 1,101,266.00

 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


Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 18, 2025

Printed Name: Valerie Davis

Title: Board President

For additional information on this certification, please contact:

Name: Kim Kelstrom

Title: Chief Executive, Fiscal Services

Telephone: 5594573907

E-mail: kim.Kelstrom@fresnounified.org

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	593,872,519.00	301	3,430,423.00	303	590,442,096.00	305	9,631,697.00	40,003,451.00	307	550,438,645.00	309
2000 - Classified Salaries	243,412,199.00	311	2,620,981.00	313	240,791,218.00	315	12,857,534.00	37,672,067.00	317	203,119,151.00	319
3000 - Employee Benefits	435,150,759.00	321	39,730,461.00	323	395,420,298.00	325	10,563,865.00	32,908,921.00	327	362,511,377.00	329
4000 - Books, Supplies Equip Replace. (6500)	93,360,995.00	331	3,009,748.00	333	90,351,247.00	335	11,863,338.00	38,882,450.00	337	51,468,797.00	339
5000 - Services . . . & 7300 - Indirect Costs	216,556,940.00	341	5,502,790.00	343	211,054,150.00	345	13,454,651.00	86,264,702.00	347	124,789,448.00	349
TOTAL					1,528,059,009.00	365			TOTAL	1,292,327,418.00	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	442,439,014.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	48,479,996.00	380
3. STRS.	3101 & 3102	116,372,482.00	382
4. PERS.	3201 & 3202	13,081,193.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	10,834,766.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	88,891,633.00	385
7. Unemployment Insurance.	3501 & 3502	254,723.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,605,571.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	309,361.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		723,268,739.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		3,199,319.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		502,621.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		5,886,436.00	396
14. TOTAL SALARIES AND BENEFITS.		714,182,984.00	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.		55.26%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
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)	55.26%	
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)	1,292,327,418.00	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Override includes one-time funding supports and grants that include contracted support for non-classroom instruction.		

Budget, July 1
2025-26 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

10 62166 0000000
Form CEB
G8BDFY7SD4(2025-26)

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	612,071,529.00	301	3,515,587.00	303	608,555,942.00	305	10,314,085.00	31,037,067.00	307	577,518,875.00	309
2000 - Classified Salaries	256,257,605.00	311	2,838,634.00	313	253,418,971.00	315	12,205,874.00	59,074,799.00	317	194,344,172.00	319
3000 - Employee Benefits	448,786,888.00	321	45,364,310.00	323	403,422,578.00	325	11,088,073.00	42,969,666.00	327	360,452,912.00	329
4000 - Books, Supplies Equip Replace. (6500)	115,838,453.00	331	792,404.00	333	115,046,049.00	335	13,895,443.00	44,474,739.00	337	70,571,310.00	339
5000 - Services . . & 7300 - Indirect Costs	232,638,683.00	341	2,968,765.00	343	229,669,918.00	345	15,771,770.00	121,863,115.00	347	107,806,803.00	349
TOTAL					1,610,113,458.00	365	TOTAL			1,310,694,072.00	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	466,510,953.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	51,111,653.00 380
3. STRS.	3101 & 3102	120,538,624.00 382
4. PERS.	3201 & 3202	13,992,203.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	10,542,233.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	87,255,268.00 385
7. Unemployment Insurance.	3501 & 3502	254,212.00 390
8. Workers' Compensation Insurance.	3601 & 3602	2,571,556.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	344,150.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	753,120,852.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	3,264,191.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	639,650.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	13,755,214.00	396
14. TOTAL SALARIES AND BENEFITS.	736,101,447.00	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.	56.16%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
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)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.16%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,310,694,072.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)
Override includes one-time funding supports and grants that include contracted support for non-classroom instruction.

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
Governmental Activities:							
General Obligation Bonds Payable	846,797,447.65	(45,105,384.65)	801,692,063.00	78,610,000.00	58,185,753.00	822,116,310.00	46,163,512.00
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	74,835,611.00	(13,900,054.00)	60,935,557.00			60,935,557.00	
Net Pension Liability	862,755,000.00	97,504,000.00	960,259,000.00			960,259,000.00	
Total/Net OPEB Liability	720,662,249.00		720,662,249.00			720,662,249.00	
Compensated Absences Payable	5,357,427.00	(3,025.00)	5,354,402.00			5,354,402.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,510,407,734.65	38,495,536.35	2,548,903,271.00	78,610,000.00	58,185,753.00	2,569,327,518.00	46,163,512.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,665,518,873.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	169,235,981.00
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	305,790.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	18,651,775.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,479,935.00
5. Interfund Transfers Out	All	9300	7600-7629	6,100,754.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,569,762.00
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)				37,108,016.00
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)				1,459,174,876.00
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)				61,809.51
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,607.61
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.)			1,297,212,310.26	20,848.45
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)			1,297,212,310.26	20,848.45
B. Required effort (Line A.2 times 90%)			1,167,491,079.23	18,763.61
C. Current year expenditures (Line I.E and Line II.B)			1,459,174,876.00	23,607.61
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) 55,225,241.00
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) 1,179,894,332.00

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) 4.68%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 49,979,468.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 23,117,842.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	146,000.00
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)	7,780,204.41
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)	3,481.41
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)	81,026,995.82
9. Carry-Forward Adjustment (Part IV, Line F)	26,535,675.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	107,562,671.77
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	823,130,125.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	189,279,587.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	156,970,033.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	77,774,772.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	305,790.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,250,299.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	9,602,209.00
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)	1,429,953.00
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)	10,908.00
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)	158,463,479.59
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)	70,907.59
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)	3,114,272.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,248,291.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	30,193,731.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	38,123,108.00
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)	1,499,967,465.18
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.40%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.17%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	81,026,995.82
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(4,392,406.53)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.34%) times Part III, Line B19); zero if negative	26,535,675.95
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.34%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	26,535,675.95
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	26,535,675.95

Approved
indirect cost
rate: 3.34%

Highest rate
used in any
program: 3.34%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	53,678,872.00	1,792,874.00	3.34%
01	3010	64,496,966.00	2,154,199.00	3.34%
01	3060	543,250.00	15,485.00	2.85%
01	3061	118,127.00	3,945.00	3.34%
01	3110	14,515.00	485.00	3.34%
01	3182	2,016,799.00	67,356.00	3.34%
01	3213	2,157,996.00	72,077.00	3.34%
01	3310	13,303,703.00	444,374.00	3.34%
01	3311	30,046.00	1,004.00	3.34%
01	3312	3,328,027.00	111,276.00	3.34%
01	3315	333,788.00	11,149.00	3.34%
01	3318	57,391.00	1,917.00	3.34%
01	3326	47,910.00	1,600.00	3.34%
01	3327	714,141.00	23,852.00	3.34%
01	3345	6,099.00	204.00	3.34%
01	3385	92,045.00	3,074.00	3.34%
01	3395	20,592.00	687.00	3.34%
01	3550	1,389,033.00	46,394.00	3.34%
01	4035	9,604,311.00	320,794.00	3.34%
01	4124	1,504,061.00	50,236.00	3.34%
01	4129	1,595,163.00	53,278.00	3.34%
01	4201	43,983.00	1,469.00	3.34%
01	4203	1,544,353.00	51,581.00	3.34%
01	4510	45,074.00	1,506.00	3.34%
01	5630	43,517.00	1,453.00	3.34%
01	5632	20,925.00	699.00	3.34%
01	5634	143,431.00	4,791.00	3.34%
01	5810	1,480,678.00	42,248.00	2.85%
01	6010	12,132,320.00	405,219.00	3.34%
01	6211	2,806,898.00	93,750.00	3.34%
01	6266	2,731,149.00	91,220.00	3.34%
01	6332	3,581,266.00	119,615.00	3.34%
01	6385	123,049.00	4,109.00	3.34%
01	6387	2,695,115.00	90,017.00	3.34%
01	6388	1,277,881.00	42,681.00	3.34%
01	6500	179,662,098.00	6,000,714.00	3.34%
01	6510	1,923,363.00	64,240.00	3.34%
01	6520	450,629.00	15,051.00	3.34%

Budget, July 1
2024-25 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

10 62166 0000000
Form ICR
G8BDFY7SD4(2025-26)

01	6546	2,941,732.00	98,254.00	3.34%
01	6547	3,803,773.00	127,046.00	3.34%
01	6770	6,434,172.00	64,342.00	1.00%
01	7085	539,825.00	18,030.00	3.34%
01	7220	503,010.00	16,800.00	3.34%
01	7311	80,648.00	2,694.00	3.34%
01	7339	30,231.00	1,010.00	3.34%
01	7399	3,642,097.00	121,646.00	3.34%
01	7412	543,149.00	18,141.00	3.34%
01	7413	931,673.00	31,118.00	3.34%
01	7435	14,078,998.00	470,239.00	3.34%
01	7810	1,409,817.00	21,228.00	1.51%
01	8150	42,831,608.00	1,430,576.00	3.34%
01	9010	12,839,590.00	117,497.00	0.92%
11	3555	89,373.00	2,985.00	3.34%
11	5810	104,756.00	3,499.00	3.34%
11	6391	6,561,112.00	218,978.00	3.34%
11	6392	253,368.00	8,462.00	3.34%
12	5025	347,129.00	11,594.00	3.34%
12	5035	725,741.00	24,240.00	3.34%
12	5059	92,272.00	3,082.00	3.34%
12	5160	54,198.00	1,810.00	3.34%
12	6040	2,214,109.00	73,951.00	3.34%
12	6052	38,707.00	1,293.00	3.34%
12	6053	799,000.00	26,687.00	3.34%
12	6105	20,442,315.00	682,773.00	3.34%
12	6128	1,656,484.00	55,327.00	3.34%
12	7810	1,891,637.00	63,181.00	3.34%
12	9010	2,558,046.00	85,438.00	3.34%
13	5310	28,751,903.00	960,314.00	3.34%
13	5320	9,071,412.00	302,985.00	3.34%
13	9010	197,481.00	6,479.00	3.28%

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		8,755,131.53	8,755,131.53
2. State Lottery Revenue	8560	12,444,655.00		5,646,783.00	18,091,438.00
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)		12,444,655.00	0.00	14,401,914.53	26,846,569.53
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,584,068.00		0.00	8,584,068.00
2. Classified Salaries	2000-2999	84,242.00		0.00	84,242.00
3. Employee Benefits	3000-3999	3,643,382.00		0.00	3,643,382.00
4. Books and Supplies	4000-4999	0.00		6,462,267.00	6,462,267.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	132,963.00			132,963.00
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)		12,444,655.00	0.00	6,462,267.00	18,906,922.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	7,939,647.53	7,939,647.53
D. COMMENTS:					

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

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

Description	Object Codes	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	1,006,168,792.00	2.56%	1,031,959,982.00	2.58%	1,058,540,978.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	28,024,734.00	0.00%	28,024,734.00	11.13%	31,144,734.00
4. Other Local Revenues	8600-8799	27,535,901.00	-16.71%	22,935,901.00	0.00%	22,935,901.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(188,686,891.00)	0.86%	(190,309,185.00)	2.11%	(194,323,460.00)
6. Total (Sum lines A1 thru A5c)		873,072,536.00	2.24%	892,641,432.00	2.88%	918,328,153.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				435,640,097.00		426,647,097.00
b. Step & Column Adjustment				1,900,000.00		1,900,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,893,000.00)		(7,533,737.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	435,640,097.00	-2.06%	426,647,097.00	-1.32%	421,013,360.00
2. Classified Salaries						
a. Base Salaries				148,346,635.00		145,746,635.00
b. Step & Column Adjustment				1,000,000.00		1,000,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,600,000.00)		(105,463.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	148,346,635.00	-1.75%	145,746,635.00	0.61%	146,641,172.00
3. Employee Benefits	3000-3999	264,465,956.00	5.11%	277,974,194.00	0.92%	280,521,681.00
4. Books and Supplies	4000-4999	48,067,337.00	28.71%	61,867,337.00	-13.92%	53,252,337.00
5. Services and Other Operating Expenditures	5000-5999	80,448,804.00	47.57%	118,721,804.00	1.08%	119,999,775.00
6. Capital Outlay	6000-6999	1,815,077.00	-82.09%	325,077.00	0.00%	325,077.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,802,668.00	0.00%	1,802,668.00	0.00%	1,802,668.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(35,748,368.00)	0.00%	(35,748,368.00)	0.00%	(35,748,368.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	200.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	7,900,000.00	-366.46%	(21,050,000.00)	118.76%	(46,050,000.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		953,238,206.00	2.58%	977,786,444.00	-3.53%	943,257,702.00

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)		(80,165,670.00)		(85,145,012.00)		(24,929,549.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		243,338,002.69		163,172,332.69		78,027,320.69
2. Ending Fund Balance (Sum lines C and D1)		163,172,332.69		78,027,320.69		53,097,771.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,814,312.29		5,814,312.00		5,814,312.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	50,800,000.00		5,000,000.00		0.00
d. Assigned	9780	20,000,000.00		10,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	86,558,020.40		57,213,008.69		47,283,459.69
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		163,172,332.69		78,027,320.69		53,097,771.69
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	86,558,020.40		57,213,008.69		47,283,459.69
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					
3. Total Available Reserves (Sum lines E1a thru E2c)		86,558,020.40		57,213,008.69		47,283,459.69
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 2026/27 budget includes for certificated and classified reduction of one-time salary increase in 24/25 and 25/26. Also adjustment to longer and day and professional learning days as well as lower enrollment. Classified also includes minimum wage increases.						

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%	
2. Federal Revenues	8100-8299	128,566,762.00	-8.36%	117,821,493.00	0.00%	117,821,493.00
3. Other State Revenues	8300-8599	271,804,189.00	-5.56%	256,699,026.00	0.00%	256,699,026.00
4. Other Local Revenues	8600-8799	21,504,967.00	-7.13%	19,970,967.00	0.00%	19,970,967.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,361,720.00	0.00%	3,361,720.00	0.00%	3,361,720.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	188,686,891.00	0.86%	190,309,185.00	2.11%	194,323,460.00
6. Total (Sum lines A1 thru A5c)		613,924,529.00	-4.20%	588,162,391.00	0.68%	592,176,666.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				176,431,432.00		172,448,769.00
b. Step & Column Adjustment				550,000.00		550,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,532,663.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	176,431,432.00	-2.26%	172,448,769.00	0.32%	172,998,769.00
2. Classified Salaries						
a. Base Salaries				107,910,970.00		106,085,875.00
b. Step & Column Adjustment				275,000.00		275,000.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(2,100,095.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	107,910,970.00	-1.69%	106,085,875.00	0.26%	106,360,875.00
3. Employee Benefits	3000-3999	184,320,932.00	2.03%	188,066,923.00	0.83%	189,635,383.00
4. Books and Supplies	4000-4999	67,508,539.00	-38.73%	41,363,373.00	-57.54%	17,563,780.00
5. Services and Other Operating Expenditures	5000-5999	157,562,033.00	-33.42%	104,899,409.00	-23.33%	80,428,031.00
6. Capital Outlay	6000-6999	15,222,491.00	-69.71%	4,610,707.00	0.00%	4,610,707.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,649,358.00	0.00%	3,649,358.00	0.00%	3,649,358.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	30,376,214.00	-3.15%	29,420,300.00	0.00%	29,420,300.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,361,720.00	0.00%	3,361,720.00	0.00%	3,361,720.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		746,343,689.00	-12.39%	653,906,434.00	-7.02%	608,028,923.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(132,419,160.00)		(65,744,043.00)		(15,852,257.00)

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)		220,735,844.53		88,316,684.53		22,572,641.53
2. Ending Fund Balance (Sum lines C and D1)		88,316,684.53		22,572,641.53		6,720,384.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	88,316,686.13		22,572,641.53		6,720,384.53
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	(1.60)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		88,316,684.53		22,572,641.53		6,720,384.53
E. AVAILABLE RESERVES						
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)						
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 2026/27 includes for certificated and classified reduction of one-time salary increases and for grants that are ending.						

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	1,006,168,792.00	2.56%	1,031,959,982.00	2.58%	1,058,540,978.00
2. Federal Revenues	8100-8299	128,566,762.00	-8.36%	117,821,493.00	0.00%	117,821,493.00
3. Other State Revenues	8300-8599	299,828,923.00	-5.04%	284,723,760.00	1.10%	287,843,760.00
4. Other Local Revenues	8600-8799	49,040,868.00	-12.51%	42,906,868.00	0.00%	42,906,868.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,391,720.00	0.00%	3,391,720.00	0.00%	3,391,720.00
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)		1,486,997,065.00	-0.42%	1,480,803,823.00	2.01%	1,510,504,819.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				612,071,529.00		599,095,866.00
b. Step & Column Adjustment				2,450,000.00		2,450,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,425,663.00)		(7,533,737.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	612,071,529.00	-2.12%	599,095,866.00	-0.85%	594,012,129.00
2. Classified Salaries						
a. Base Salaries				256,257,605.00		251,832,510.00
b. Step & Column Adjustment				1,275,000.00		1,275,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,700,095.00)		(105,463.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	256,257,605.00	-1.73%	251,832,510.00	0.46%	253,002,047.00
3. Employee Benefits	3000-3999	448,786,888.00	3.84%	466,041,117.00	0.88%	470,157,064.00
4. Books and Supplies	4000-4999	115,575,876.00	-10.68%	103,230,710.00	-31.40%	70,816,117.00
5. Services and Other Operating Expenditures	5000-5999	238,010,837.00	-6.05%	223,621,213.00	-10.37%	200,427,806.00
6. Capital Outlay	6000-6999	17,037,568.00	-71.03%	4,935,784.00	0.00%	4,935,784.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,452,026.00	0.00%	5,452,026.00	0.00%	5,452,026.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,372,154.00)	17.79%	(6,328,068.00)	0.00%	(6,328,068.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,861,720.00	25.90%	4,861,720.00	0.00%	4,861,720.00
b. Other Uses	7630-7699	7,900,000.00	-366.46%	(21,050,000.00)	118.76%	(46,050,000.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,699,581,895.00	-3.99%	1,631,692,878.00	-4.93%	1,551,286,625.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(212,584,830.00)		(150,889,055.00)		(40,781,806.00)

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)		464,073,847.22		251,489,017.22		100,599,962.22
2. Ending Fund Balance (Sum lines C and D1)		251,489,017.22		100,599,962.22		59,818,156.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,814,312.29		5,814,312.00		5,814,312.00
b. Restricted	9740	88,316,686.13		22,572,641.53		6,720,384.53
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	50,800,000.00		5,000,000.00		0.00
d. Assigned	9780	20,000,000.00		10,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	86,558,020.40		57,213,008.69		47,283,459.69
2. Unassigned/Unappropriated	9790	(1.60)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		251,489,017.22		100,599,962.22		59,818,156.22
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	86,558,020.40		57,213,008.69		47,283,459.69
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.60)		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)		86,558,018.80		57,213,008.69		47,283,459.69
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.09%		3.51%		3.05%
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?	No					

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		0.00		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)						
		61,800.87		60,578.19		59,552.39
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,699,581,895.00		1,631,692,878.00		1,551,286,625.00
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)		1,699,581,895.00		1,631,692,878.00		1,551,286,625.00
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)		33,991,637.90		32,633,857.56		31,025,732.50
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)		33,991,637.90		32,633,857.56		31,025,732.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	(403,815.00)	0.00	(2,533,078.00)				
Other Sources/Uses Detail					5,630,754.00	6,100,754.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	31,003.00	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	9,770.00	0.00	233,924.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	29,258.00	0.00	1,029,376.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(995,677.00)	1,269,778.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	88,758.00	0.00						
Other Sources/Uses Detail					5,600,754.00	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	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION 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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	204,552.00	0.00						
Other Sources/Uses Detail					0.00	94,021,522.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
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	974,496.00	0.00						
Other Sources/Uses Detail					88,420,768.00	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								

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	61,655.00	0.00						
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
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								

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				
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	1,399,492.00	(1,399,492.00)	2,533,078.00	(2,533,078.00)	103,152,276.00	103,152,276.00	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	(3,336,278.00)	0.00	(5,372,154.00)				
Other Sources/Uses Detail					3,391,720.00	3,861,720.00		
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	6,604.00	0.00	440,165.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	2,279,594.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	173,443.00	0.00	2,652,395.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	55,443.00	0.00						
Other Sources/Uses Detail					3,361,720.00	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	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION 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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	110,678,134.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	22,650.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
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	2,966,578.00	0.00						
Other Sources/Uses Detail					107,316,414.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	(19,500.00)						
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								

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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	131,060.00	0.00						
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
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								

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
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,355,778.00	(3,355,778.00)	5,372,154.00	(5,372,154.00)	117,569,854.00	117,569,854.00		

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):	61,801	
District's ADA Standard Percentage Level:	1.0%	

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	66,444	66,434		
Charter School				
Total ADA	66,444	66,434	0.0%	Met
Second Prior Year (2023-24)				
District Regular	64,865	64,865		
Charter School				
Total ADA	64,865	64,865	0.0%	Met
First Prior Year (2024-25)				
District Regular	63,254	63,254		
Charter School		0		
Total ADA	63,254	63,254	0.0%	Met
Budget Year (2025-26)				
District Regular	61,983			
Charter School	0			
Total ADA	61,983			

1B. Comparison of District ADA to the Standard

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	69,325	72,379		
Charter School				
Total Enrollment	69,325	72,379	N/A	Met
Second Prior Year (2023-24)				
District Regular	68,240	71,480		
Charter School				
Total Enrollment	68,240	71,480	N/A	Met
First Prior Year (2024-25)				
District Regular				
Charter School	67,831	67,831		
Total Enrollment	67,831	67,831	0.0%	Met
Budget Year (2025-26)				
District Regular	67,180			
Charter School				
Total Enrollment	67,180			

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	62,383	72,379	
Charter School		0	
Total ADA/Enrollment	62,383	72,379	86.2%
Second Prior Year (2023-24)			
District Regular	62,221	71,480	
Charter School	0		
Total ADA/Enrollment	62,221	71,480	87.0%
First Prior Year (2024-25)			
District Regular	61,810		
Charter School		67,831	
Total ADA/Enrollment	61,810	67,831	91.1%
Historical Average Ratio:			88.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			88.6%

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	61,801	67,180		
Charter School	0			
Total ADA/Enrollment	61,801	67,180	92.0%	Not Met
1st Subsequent Year (2026-27)				
District Regular	60,578	65,851		
Charter School				
Total ADA/Enrollment	60,578	65,851	92.0%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	59,552	64,736		
Charter School				
Total ADA/Enrollment	59,552	64,736	92.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The 2022/23 included pandemic recovery attendance rates. In addition, the district will implement absentee resources to address lower attendance rates post-pandemic.

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)	63,253.84	61,982.50	61,823.00	61,276.00
b. Prior Year ADA (Funded)		63,253.84	61,982.50	61,823.00
c. Difference (Step 1a minus Step 1b)		(1,271.34)	(159.50)	(547.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.01%)	(.26%)	(.88%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		(2.01%)	(.26%)	(.88%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.01% to -1.01%	-1.26% to 0.74%	-1.88% to 0.12%

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)	93,582,895.00	93,582,895.00	93,582,895.00	93,582,895.00
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)	1,003,329,909.00	1,011,577,667.00	1,042,326,733.00	1,071,262,738.00
District's Projected Change in LCFF Revenue:		.82%	3.04%	2.78%
LCFF Revenue Standard		-3.01% to -1.01%	-1.26% to 0.74%	-1.88% to 0.12%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Although the district is in declining enrollment, the District is funded on the 3-year prior average. In addition, COLA has been allocated and for 2025/26 includes the TK add-on to lower class to 10:1 adult to student ratio.

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)	693,174,575.13	832,267,777.50	83.3%
Second Prior Year (2023-24)	768,769,802.53	913,621,471.03	84.1%
First Prior Year (2024-25)	840,807,761.00	994,402,165.00	84.6%
Historical Average Ratio:			84.0%
	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):	81.0% to 87.0%	81.0% to 87.0%	81.0% to 87.0%

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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	848,452,688.00	944,838,206.00	89.8%	Not Met
1st Subsequent Year (2026-27)	850,367,926.00	997,336,444.00	85.3%	Met
2nd Subsequent Year (2027-28)	848,176,213.00	987,807,702.00	85.9%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The 2025/26 includes one-time salary increases of 2.5%. In addition, there is a one-time utilization of utilities and textbooks utilizing the Arts and Music Block Grant.

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):	(2.01%)	(.26%)	(.88%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.01% to 7.99%	-10.26% to 9.74%	-10.88% to 9.12%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.01% to 2.99%	-5.26% to 4.74%	-5.88% to 4.12%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	169,331,859.00		
Budget Year (2025-26)	128,566,762.00	(24.07%)	Yes
1st Subsequent Year (2026-27)	117,821,493.00	(8.36%)	Yes
2nd Subsequent Year (2027-28)	117,821,493.00	0.00%	No

Explanation:
(required if Yes)

The 2024/25 fiscal year was the last year of utilizing ESSER funding of \$55 million and no longer included in 2025/26. For 2026/27 reduction of one-time grants of Bi-Partisan and Teacher Credentialing.

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

First Prior Year (2024-25)	290,777,616.00		
Budget Year (2025-26)	299,828,923.00	3.11%	Yes
1st Subsequent Year (2026-27)	284,723,760.00	(5.04%)	No
2nd Subsequent Year (2027-28)	287,843,760.00	1.10%	No

Explanation:
(required if Yes)

The 2025/26 fiscal year includes one-time carry over of state grants for Ventilation, Drought Relief, and CTE grants.

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

First Prior Year (2024-25)	58,810,955.00		
Budget Year (2025-26)	49,040,868.00	(16.61%)	Yes
1st Subsequent Year (2026-27)	42,906,868.00	(12.51%)	Yes
2nd Subsequent Year (2027-28)	42,906,868.00	0.00%	No

Explanation:
(required if Yes)

The 2024/25 fiscal year included one-time grants for Air grant and Medi-Cal reimbursement and administrative funding. In addition interest and unrealized losses reduces due to reduction of cash balances. For 2026/27

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

First Prior Year (2024-25)	92,995,486.00		
Budget Year (2025-26)	115,575,876.00	24.28%	Yes
1st Subsequent Year (2026-27)	103,230,710.00	(10.68%)	Yes
2nd Subsequent Year (2027-28)	70,816,117.00	(31.40%)	Yes

Explanation:
(required if Yes)

The district has plans to utilize one-time block grants in 2025/26. For 2026/27 and 2027/28 assumes reduction of one-time grants and grants that are ending.

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

First Prior Year (2024-25)	219,090,018.00		
Budget Year (2025-26)	238,010,837.00	8.64%	Yes
1st Subsequent Year (2026-27)	223,621,213.00	(6.05%)	Yes
2nd Subsequent Year (2027-28)	200,427,806.00	(10.37%)	Yes

Explanation:
(required if Yes)

The district has plans to utilize one-time block grants in 2025/26. For 2026/27 and 2027/28 assumes reductions of one-time grants and grants that are ending.

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)	518,920,430.00		
Budget Year (2025-26)	477,436,553.00	(7.99%)	Met
1st Subsequent Year (2026-27)	445,452,121.00	(6.70%)	Met
2nd Subsequent Year (2027-28)	448,572,121.00	.70%	Met

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

First Prior Year (2024-25)	312,085,504.00		
Budget Year (2025-26)	353,586,713.00	13.30%	Not Met
1st Subsequent Year (2026-27)	326,851,923.00	(7.56%)	Met
2nd Subsequent Year (2027-28)	271,243,923.00	(17.01%)	Not 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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

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

Explanation:
Other Local Revenue
(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 district has plans to utilize one-time block grants in 2025/26. For 2026/27 and 2027/28 assumes reduction of one-time grants and grants that are ending.

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

The district has plans to utilize one-time block grants in 2025/26. For 2026/27 and 2027/28 assumes reductions of one-time grants and grants that are ending.

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)

1,653,271,839.00

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

1,653,271,839.00

49,598,155.17

49,766,108.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- ☐ 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 reserves¹ as a percentage of total expenditures and other financing uses² 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)	132,954,758.06	148,125,868.40	127,273,690.40
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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	(.65)
e. Available Reserves (Lines 1a through 1d)	132,954,758.06	148,125,868.40	127,273,689.75
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,452,182,054.25	1,633,954,570.81	1,665,518,873.00
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)	1,452,182,054.25	1,633,954,570.81	1,665,518,873.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.2%	9.1%	7.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.1%	3.0%	2.5%

¹Available 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.

²A 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)	43,752,415.93	833,767,777.50	N/A	Met
Second Prior Year (2023-24)	26,651,431.62	915,121,471.03	N/A	Met
First Prior Year (2024-25)	(111,703,178.00)	994,902,165.00	11.2%	Not Met
Budget Year (2025-26) (Information only)	(80,165,670.00)	953,238,206.00		

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)

The district plans to utilize committed and assigned balances for one-time spending and plans to address the deficit with ongoing reductions in 2025/26 and 2026/27.

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 ¹	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

¹ 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.

	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2022-23)	287,803,315.00	284,637,333.14	1.1%	Not Met
Second Prior Year (2023-24)	335,466,971.00	328,389,749.07	2.1%	Not Met
First Prior Year (2024-25)	318,264,089.00	355,041,180.69	N/A	Met
Budget Year (2025-26) (Information only)	243,338,002.69			

² 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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

In 2022/23, the district allocated additional one-time facility funds. In 2023/24, the district settled with employee unions during the year and is reflective of negotiations.

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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	425,208,542.00	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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

² 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.

³ 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.)	61,801	60,578	59,552
District's Reserve Standard Percentage Level:	2%	2%	2%

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?

No

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

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

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	0.00	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)	1,699,581,895.00	1,631,692,878.00	1,551,286,625.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,699,581,895.00	1,631,692,878.00	1,551,286,625.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	33,991,637.90	32,633,857.56	31,025,732.50
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	33,991,637.90	32,633,857.56	31,025,732.50

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		
86,558,020.40	57,213,008.69	47,283,459.69
0.00	0.00	0.00
(1.60)	0.00	0.00
0.00		
0.00		
0.00		
86,558,018.80	57,213,008.69	47,283,459.69
5.09%	3.51%	3.05%
33,991,637.90	32,633,857.56	31,025,732.50
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(175,085,214.00)			
Budget Year (2025-26)	(188,686,891.00)	13,601,677.00	7.8%	Met
1st Subsequent Year (2026-27)	(190,659,653.00)	1,972,762.00	1.0%	Met
2nd Subsequent Year (2027-28)	(194,782,142.00)	4,122,489.00	2.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	5,630,754.00			
Budget Year (2025-26)	3,391,720.00	(2,239,034.00)	(39.8%)	Not Met
1st Subsequent Year (2026-27)	3,391,720.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	3,391,720.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	6,100,754.00			
Budget Year (2025-26)	3,861,720.00	(2,239,034.00)	(36.7%)	Not Met
1st Subsequent Year (2026-27)	4,861,720.00	1,000,000.00	25.9%	Not Met
2nd Subsequent Year (2027-28)	4,861,720.00	0.00	0.0%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

- 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 2025/26 budget includes planned support for deferred maintenance projects.

- 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 2025/26 budget includes planned support for deferred maintenance projects. In addition, 2026/27 restores the transfer to OPEB from the general fund of \$1.5 million. The 2024/25 and 2025/26 reduced to \$500,000 transfer to OPEB per negotiated agreement and \$1.0 million additional from the Health Fund to OPEB.

- 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 commitments¹ 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.

¹ 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				754,336,734
General Obligation Bonds	32	General Obligation Bonds	General Obligation Bonds	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				754,336,734

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	58,185,753	46,163,512	43,754,311	44,775,203
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	58,185,753	46,163,512	43,754,311	44,775,203
Has total annual payment increased over prior year (2024-25)?		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?

Yes

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:

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

Actuarial

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

Self-Insurance Fund Governmental Fund

89,933,317

0

- 4 OPEB Liabilities

a. Total OPEB liability

713,779,842.00

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

89,933,317.00

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

623,846,525.00

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

6/30/2023

- 5 OPEB Contributions

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

66,879,115.00

66,879,115.00

66,879,115.00

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

47,512,883.00

54,457,571.00

62,015,528.00

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

36,125,324.00

37,295,213.00

38,696,807.00

d. Number of retirees receiving OPEB benefits

5,444.00

5,444.00

5,444.00

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:

Workers' Compensation and Liability are supported by a percentage of payroll. Health is supported by a contribution amount calculated based on negotiated base LCFF increases. Defined Benefits is an IRS approved program for part-time employees and is supported by a percentage of payroll for those employees. An actuarial is completed to determine the employer payroll percentage.

3. Self-Insurance Liabilities

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

67,452,685.00

1,101,266.00

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)
214,299,409.00	238,836,378.00	244,978,244.00
214,299,409.00	238,836,378.00	244,978,244.00

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	4,246	4,255	4,225	3,905

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have 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.

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?

Yes

If Yes, date of Superintendent and CBO certification:

Oct 30, 2023

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

Yes

If Yes, date of budget revision board adoption:

Jan 24, 2024

4. Period covered by the agreement:

Begin Date:

End Date:

5. 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)?

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

Certificated (Non-management) 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

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:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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	3,640	3,612	3,612	3,612

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have 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.

Negotiations Settled

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

Feb 26, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 27, 2025

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
(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)?

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

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Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

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

Classified (Non-management) 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

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:

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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

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

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

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

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

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	1,222	1,209	1,209	1,209

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
5,400,000	0	0
4.5%	0%	0%

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

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. 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.)

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

Budget Year (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?	No
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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
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)

Note: Misty Her was Interim Superintendent and was hired permanent on April 30, 2025.

End of School District Budget Criteria and Standards Review