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Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer

Meeting Date June 11, 2025

Subject Public Hearing - 2025-26 Proposed Adopted Budget

Ask of the Board Conduct a Public Hearing and Receive for information and review, the working draft of the 2025-26 Proposed Budget and the Reserve Level Requirements for the 2025-26 Adopted Budget.

Background Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 25, 2025, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing is scheduled for June 11, 2025. Additionally, The Proposed Budget includes a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2025-26 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

The District has completed the SB 858 Reserve Level Disclosure Requirements for the 2025-26 Adopted Budget and included the form noting the minimum reserve requirements, amount exceeding the reserve, and reasons for the amount be over the minimum required amount. As the District has recently completed a Multi-Year projection for Third Interim, this report has been used to provide the responses accordingly. The District’s deficit and use of the Fund balance prevents it from having excess reserves.

The Budget Development process began Fall 2024 with the distinct again starting budget development earlier to include to not only forecast the impending year, for necessary adjustments and re-alignment of investments in support of the District’s financial sustainability and in efforts to focus on the improvement of employee compensation. The areas of priority and focus was codified in the District’s budget balancing solutions listed in Attachment B and the District’s Restructure Plan and continuing with Attachment C, adopted by the Board on December 11, 2024. Enrollment projections, school site budget

one-pagers, and Department and site-based reductions were all key areas of focus in the Fall of 2025. The District was simultaneously engaged with the Fiscal Systems Audit beginning in November 2024 and which yielded a recommendation for full release of oversight, which has now been scheduled to begin July 1, 2025-26.

The Draft budget reflects a \$73.6M deficit in the Unrestricted General Fund and \$49.5M in the Restricted General Fund. The General Fund, less reserves are currently projected to have -\$16.4M in its Unassigned/Unappropriated balance. The District has recently recommended approval of a Tentative Agreement with AFSCME on May 28, 2025. The cost for this agreement is being funded from the reserves the District created in Object 4394 for all resources with AFSCME positions. The total amount of the agreement will be reserved for the next two years of the agreement. The agreement therefore will cause a shift in where the expenses will reside as they will move from 4394 to the 2000 and 3000 Object codes once the salary schedules and placements are complete. These modification MAY not be complete by budget adoption and will be reflected in the revised budget in 2025-26.

It should be noted that as part of the April 16, 2025 Second Interim approval letter from Superintendent Alysse Castro, the District is continuing with its timelines and requirements:

2025-26 Budget Adoption

While concluding a year of significant adjustments to the current year budget, OUSD also needs to manage the Budget Adoption Process, which for all districts includes:

By July 1, 2025:

1. The school district governing board shall hold a public hearing on and adopt the budget for the subsequent fiscal year (Education Code [EC] 42127). The standards for budgets include:
 - a. The budget complies with the standards and criteria adopted by the state board and including enough reserves—at least 2% of total spending for a district of OUSD's size
 - b. The budget will allow the school district to meet its financial obligations during the fiscal year and is consistent with a financial plan that will enable the school district to satisfy its multiyear financial commitments.
 - c. The budget includes the expenditures necessary to implement the local control and accountability plan. The board must adopt the LCAP before adopting the budget.
2. The school district governing board shall file the adopted budget with the county superintendent within five days of adoption or by July 1, whichever occurs first (EC 42127(a)(2))
 - a. The county superintendent shall ensure that the submitted budget complies with all requirements of the education code (EC 42122, 42123, 42125, 42127, 52070)

The 2025-26 General Fund Budget Assumptions are as follows:

| OUSD 2024-28 Budget Assumptions - Draft Budget | | | | |
|---|----------------|----------------|----------------|----------------|
| Category | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Cost of Living Adjustment (COLA) | 1.07% | 2.30% | 3.02% | 3.42% |
| Enrollment | 33,835 | 33,655 | 33,496 | 33,496 |
| Attendance Used for Funding (Highest Year or Average) | 30,765 | 30,563 | 30,582 | 30,582 |
| Attendance (ADA) | 30,764 | 30,563 | 30,419 | 30,419 |
| Enrollment to ADA % | 90.92% | 90.81% | 90.81% | 90.81% |
| Unduplicated Pupil Count | 81.41% | 82.40% | 82.65% | 82.65% |
| Salary and Negotiated Increases Adjusted - OEA | | | | |
| Salary and Negotiated Increases - BCTC | \$1.1M | \$.28M | | |
| Salary and Negotiated Increases - SEIU | | | | |
| Salary and Negotiated Increases UAOS,MgtConf | 10.5% | | | |
| Salary and Negotiated Increases - AFSCME | 10.5% | 6.4% | 5.8% | |
| Step & Column Certificated | 2.0% | 2.0% | 2.0% | 2.0% |
| Step & Column Classified | 1.75% | 1.75% | 1.75% | 1.75% |
| Special Education Contribution | \$115.3 | \$118.3 | \$120.9 | \$123.9 |
| Routine Restricted Maintenance Contribution | \$25.3 | \$27.4 | \$28.8 | \$30.2 |
| Health Benefit Assumptions * | 10.25% | 5.10% | 4.50% | 4.50% |
| MYP change in Health Benefit Cost - Gen Fund Combined | \$4M | \$14.10 | \$4.00 | |
| Mandatories & Benefits - Certificated | 5.03% | 5.14% | 5.14% | 5.14% |
| Mandatories & Benefits - Classified | 11.23% | 11.34% | 11.34% | 11.34% |
| State Teachers Retirement System | 19.10% | 19.10% | 19.10% | 19.10% |
| California Public Retirement System | 27.05% | 27.40% | 27.50% | 27.50% |
| Total Mandatories & Benefits Certificated | 24.13% | 24.24% | 24.24% | 24.24% |
| Total Mandatories & Benefits Classified | 38.28% | 38.74% | 38.84% | 38.84% |

* 2025-26 Projected Increase cited and confirmed by SEGAL, broker for HBGB on January 16 for Kaiser (4.8%) and Sutter (18.5%). Kaiser is the primary benefit selection for the majority of employees. The 4.76% increase from Kaiser was CONFIRMED by the HBGB selected broker Segal on 3/3/2025.

The District will continue to complete the final review, reconciliation, and preparation of all required reports to include any amendments to the budget as a result of the public hearing. The Unrestricted General Fund is currently projected to expend \$591M and the Restricted General Fund \$466M, with the noted caveats of edits in progress.

Recommendation It is recommended that the Governing Board Receive for information and review, the working draft of the 2025-26 Proposed Budget in conjunction with the required Public Hearing on June 11, 2025. The District will present the 2025-26 budget for adoption on June 25, 2025.

Attachment(s)

- 2025-26 SACS Draft Proposed Budget Financial Forms
 - Form 01 - General Fund Summary (Unrestricted, Restricted & Combined Unrestricted/Restricted)
 - Form 11 - Adult Education Fund
 - Form 12 - Child Development Fund
 - Form 13 - Cafeteria Special Revenue Fund

- Form 14 - Deferred Maintenance Fund
 - Form 21 - Building Fund
 - Form 25 - Capital Facilities Fund
 - Form 35 - County School Facilities Fund
 - Form 40 - Special Reserve fund for Capital Outlay Projects
 - Form 51 - Bond Interest and Redemption Fund
 - Form 67 - Self-Insurance Fund
 - Form MYP – 2024-25 Estimated Actuals
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- SB 858 Reserve Level Disclosure Requirements Document
 - 2025-26 Draft Proposed Budget Presentation

Form 01 - General Fund Summary
(Unrestricted, Restricted & Combined
Unrestricted/Restricted)

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) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 477,470,950.00 | 4,470,466.00 | 481,941,416.00 | 491,227,018.00 | 4,470,466.00 | 495,697,484.00 | 2.9% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 67,096,458.94 | 67,096,458.94 | 0.00 | 63,192,806.45 | 63,192,806.45 | -5.8% |
| 3) Other State Revenue | | 8300-8599 | 12,821,555.16 | 167,053,473.13 | 179,875,028.29 | 11,628,095.89 | 148,702,599.23 | 160,330,695.12 | -10.9% |
| 4) Other Local Revenue | | 8600-8799 | 21,379,739.47 | 93,482,941.15 | 114,862,680.62 | 17,767,555.24 | 51,645,828.19 | 69,413,383.43 | -39.6% |
| 5) TOTAL, REVENUES | | | 511,672,244.63 | 332,103,339.22 | 843,775,583.85 | 520,622,669.13 | 268,011,699.87 | 788,634,369.00 | -6.5% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 185,577,769.45 | 96,063,615.20 | 281,641,384.65 | 183,474,826.88 | 89,976,498.02 | 273,451,324.90 | -2.9% |
| 2) Classified Salaries | | 2000-2999 | 62,422,820.91 | 72,893,766.84 | 135,316,587.75 | 66,160,102.53 | 71,456,303.11 | 137,616,405.64 | 1.7% |
| 3) Employee Benefits | | 3000-3999 | 117,241,165.70 | 109,663,539.02 | 226,904,704.72 | 126,995,155.61 | 113,353,137.99 | 240,348,293.60 | 5.9% |
| 4) Books and Supplies | | 4000-4999 | 18,187,734.13 | 38,295,609.53 | 56,483,343.66 | 20,873,426.89 | 34,429,427.08 | 55,302,853.97 | -2.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 67,352,193.40 | 145,024,279.46 | 212,376,472.86 | 57,849,542.31 | 138,428,814.59 | 196,278,356.90 | -7.6% |
| 6) Capital Outlay | | 6000-6999 | 4,485,580.46 | 13,007,697.44 | 17,493,277.90 | 371,229.00 | 1,686,648.68 | 2,057,877.68 | -88.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 4,263,974.00 | 7,929,911.20 | 12,193,885.20 | 26,000.00 | 5,911,683.21 | 5,937,683.21 | -51.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (13,232,066.58) | 11,164,681.07 | (2,067,385.51) | (13,020,728.81) | 11,011,654.43 | (2,009,074.38) | -2.8% |
| 9) TOTAL, EXPENDITURES | | | 446,299,171.47 | 494,043,099.76 | 940,342,271.23 | 442,729,554.41 | 466,254,167.11 | 908,983,721.52 | -3.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 65,373,073.16 | (161,939,760.54) | (96,566,687.38) | 77,893,114.72 | (198,242,467.24) | (120,349,352.52) | 24.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,000,000.00 | 0.00 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (122,343,444.76) | 122,343,444.77 | .01 | (148,601,124.57) | 148,752,007.57 | 150,883.00 | 1,508,829,900.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (125,328,444.76) | 122,343,444.77 | (2,984,999.99) | (151,586,124.57) | 148,752,007.57 | (2,834,117.00) | -5.1% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | | |
| | | | (59,955,371.60) | (39,596,315.77) | (99,551,687.37) | (73,693,009.85) | (49,490,459.67) | (123,183,469.52) | 23.7% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 118,160,823.36 | 190,827,687.20 | 308,988,510.56 | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | -32.5% |
| b) Audit Adjustments | | 9793 | (936,206.00) | 0.00 | (936,206.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 117,224,617.36 | 190,827,687.20 | 308,052,304.56 | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | -32.3% |

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) | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 117,224,617.36 | 190,827,687.20 | 308,052,304.56 | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | -32.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | (16,423,764.09) | 101,740,911.76 | 85,317,147.67 | -59.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 149,805.07 | 0.00 | 149,805.07 | 150,000.00 | 0.00 | 150,000.00 | 0.1% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 77,279.80 | 0.00 | 77,279.80 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 151,231,371.43 | 151,231,371.43 | 0.00 | 101,740,911.76 | 101,740,911.76 | -32.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 10,822,563.71 | 0.00 | 10,822,563.71 | 8,104,563.71 | 0.00 | 8,104,563.71 | -25.1% |
| State Dated Warrants, Res 9960 | 0000 | 9780 | 1,042,563.71 | | 1,042,563.71 | | | 0.00 | |
| AB 1840 1X Balance - Currently used for 1X resources for sunseting contracts, expiring position/ salaries, and unfunded liabilities. | 0000 | 9780 | 7,080,000.00 | | 7,080,000.00 | | | 0.00 | |
| Final State Loan Payment, Budget Balancing Solutions #25, Paid from AB1840, Res 0040 | 0000 | 9780 | 2,200,000.00 | | 2,200,000.00 | | | 0.00 | |
| Enrollment Stabilization, 2025-26 AB 1840 | 0000 | 9780 | 500,000.00 | | 500,000.00 | | | 0.00 | |
| State Dated Warrants Res 9960 | 0000 | 9780 | | | 0.00 | 1,042,563.71 | | 1,042,563.71 | |
| AB 1840 1x Balance - Currently used for 1x Resources for sunseting contracts, salaries, and unfunded expenditures | 0000 | 9780 | | | 0.00 | 7,062,000.00 | | 7,062,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 28,299,818.14 | 0.00 | 28,299,818.14 | 27,354,535.16 | 0.00 | 27,354,535.16 | -3.3% |
| Unassigned/Unappropriated Amount | | 9790 | 17,919,779.04 | 0.00 | 17,919,779.04 | (52,032,862.96) | 0.00 | (52,032,862.96) | -390.4% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 147,479,826.04 | 97,018,644.21 | 244,498,470.25 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 5,113,793.20 | 1,249,776.51 | 6,363,569.71 | | | | |
| c) in Revolving Cash Account | | 9130 | 149,805.07 | 0.00 | 149,805.07 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |

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) | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 997,842.98 | 487,900.58 | 1,485,743.56 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 1,062,004.91 | 1,062,004.91 | | | | |
| 5) Due from Other Funds | | 9310 | 600,000.00 | 0.00 | 600,000.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 77,279.80 | 0.00 | 77,279.80 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 71,320.72 | 71,320.72 | | | | |
| 9) Lease Receivable | | 9380 | 13,795,980.00 | 0.00 | 13,795,980.00 | | | | |
| 10) TOTAL, ASSETS | | | 168,214,527.09 | 99,889,646.93 | 268,104,174.02 | | | | |
| 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 | 36,265,498.07 | 41,143.57 | 36,306,641.64 | | | | |
| 2) Due to Grantor Governments | | 9590 | 5,268,458.00 | 0.00 | 5,268,458.00 | | | | |
| 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 | 830,857.40 | 830,857.40 | | | | |
| 6) TOTAL, LIABILITIES | | | 41,533,956.07 | 872,000.97 | 42,405,957.04 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 13,645,126.00 | 0.00 | 13,645,126.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 13,645,126.00 | 0.00 | 13,645,126.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 113,035,445.02 | 99,017,645.96 | 212,053,090.98 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 273,234,391.00 | 0.00 | 273,234,391.00 | 265,622,127.00 | 0.00 | 265,622,127.00 | -2.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 45,465,623.00 | 0.00 | 45,465,623.00 | 51,434,418.00 | 0.00 | 51,434,418.00 | 13.1% |
| State Aid - Prior Years | | 8019 | 361,871.00 | 0.00 | 361,871.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 660,298.00 | 0.00 | 660,298.00 | 712,584.00 | 0.00 | 712,584.00 | 7.9% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 2,051,815.00 | 0.00 | 2,051,815.00 | 2,214,290.00 | 0.00 | 2,214,290.00 | 7.9% |

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) | |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 97,820,338.00 | 0.00 | 97,820,338.00 | 105,566,349.00 | 0.00 | 105,566,349.00 | 7.9% |
| Unsecured Roll Taxes | | 8042 | 10,061,164.00 | 0.00 | 10,061,164.00 | 10,857,868.00 | 0.00 | 10,857,868.00 | 7.9% |
| Prior Years' Taxes | | 8043 | (731,764.00) | 0.00 | (731,764.00) | (789,710.00) | 0.00 | (789,710.00) | 7.9% |
| Supplemental Taxes | | 8044 | 2,794,858.00 | 0.00 | 2,794,858.00 | 3,016,172.00 | 0.00 | 3,016,172.00 | 7.9% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 54,335,249.00 | 0.00 | 54,335,249.00 | 58,637,845.00 | 0.00 | 58,637,845.00 | 7.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 38,427,861.00 | 0.00 | 38,427,861.00 | 41,470,813.00 | 0.00 | 41,470,813.00 | 7.9% |
| 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 | | | 524,481,704.00 | 0.00 | 524,481,704.00 | 538,742,756.00 | 0.00 | 538,742,756.00 | 2.7% |
| 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 | (47,010,754.00) | 0.00 | (47,010,754.00) | (47,515,738.00) | 0.00 | (47,515,738.00) | 1.1% |
| Property Taxes Transfers | | 8097 | 0.00 | 4,470,466.00 | 4,470,466.00 | 0.00 | 4,470,466.00 | 4,470,466.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 477,470,950.00 | 4,470,466.00 | 481,941,416.00 | 491,227,018.00 | 4,470,466.00 | 495,697,484.00 | 2.9% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 9,787,258.57 | 9,787,258.57 | 0.00 | 9,426,393.00 | 9,426,393.00 | -3.7% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 881,572.00 | 881,572.00 | 0.00 | 845,256.00 | 845,256.00 | -4.1% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 25,648,451.28 | 25,648,451.28 | | 20,586,230.00 | 20,586,230.00 | -19.7% |
| 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 | 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) | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 2,435,284.22 | 2,435,284.22 | | 1,972,625.00 | 1,972,625.00 | -19.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 375,182.00 | 375,182.00 | | 375,182.00 | 375,182.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | | 2,252,977.46 | 2,252,977.46 | | 1,469,741.00 | 1,469,741.00 | -34.8% |
| 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 | | 14,532,997.13 | 14,532,997.13 | | 11,066,366.07 | 11,066,366.07 | -23.9% |
| Career and Technical Education | 3500-3599 | 8290 | | 556,992.00 | 556,992.00 | | 0.00 | 0.00 | -100.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 10,625,744.28 | 10,625,744.28 | 0.00 | 17,451,013.38 | 17,451,013.38 | 64.2% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 67,096,458.94 | 67,096,458.94 | 0.00 | 63,192,806.45 | 63,192,806.45 | -5.8% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 25,948,908.00 | 25,948,908.00 | | 26,545,733.00 | 26,545,733.00 | 2.3% |
| Prior Years | 6500 | 8319 | | 148,904.00 | 148,904.00 | | 19,657.00 | 19,657.00 | -86.8% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 1,444,790.00 | 0.00 | 1,444,790.00 | 1,482,674.00 | 0.00 | 1,482,674.00 | 2.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 7,358,719.64 | 1,458,633.10 | 8,817,352.74 | 6,062,060.89 | 2,602,560.17 | 8,664,621.06 | -1.7% |
| 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 | | | | | | | | | |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | | 39,794,639.00 | 39,794,639.00 | | 41,102,501.23 | 41,102,501.23 | 3.3% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 11,665,473.53 | 11,665,473.53 | | 9,540,180.73 | 9,540,180.73 | -18.2% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 305,306.15 | 305,306.15 | | 282,959.00 | 282,959.00 | -7.3% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 1,744,195.05 | 1,744,195.05 | | 1,482,428.00 | 1,482,428.00 | -15.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | | 5,834,385.00 | 5,834,385.00 | | 5,834,363.00 | 5,834,363.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 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) | |
| Specialized Secondary | 7370 | 8590 | | 35,000.00 | 35,000.00 | | 0.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 4,018,045.52 | 80,118,029.30 | 84,136,074.82 | 4,083,361.00 | 61,292,217.10 | 65,375,578.10 | -22.3% |
| TOTAL, OTHER STATE REVENUE | | | 12,821,555.16 | 167,053,473.13 | 179,875,028.29 | 11,628,095.89 | 148,702,599.23 | 160,330,695.12 | -10.9% |
| 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 | 44,204,420.91 | 44,204,420.91 | 0.00 | 32,402,490.00 | 32,402,490.00 | -26.7% |
| 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 | 16,266,392.00 | 16,266,392.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 3,237,671.22 | 0.00 | 3,237,671.22 | 2,940,407.78 | 0.00 | 2,940,407.78 | -9.2% |
| Interest | | 8660 | 9,042,922.63 | 200.00 | 9,043,122.63 | 9,000,000.00 | 250.00 | 9,000,250.00 | -0.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 3,867,353.00 | 0.00 | 3,867,353.00 | 2,707,147.10 | 0.00 | 2,707,147.10 | -30.0% |
| 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 | 1,486,865.00 | 0.00 | 1,486,865.00 | 1,468,359.00 | 0.00 | 1,468,359.00 | -1.2% |
| 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 | 508,178.84 | 508,178.84 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) | |
| PERS | | 3201-3202 | 15,600,245.21 | 18,428,815.34 | 34,029,060.55 | 17,733,529.59 | 19,678,842.08 | 37,412,371.67 | 9.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,546,155.90 | 7,116,458.99 | 14,662,614.89 | 8,825,140.26 | 8,077,773.56 | 16,902,913.82 | 15.3% |
| Health and Welfare Benefits | | 3401-3402 | 50,073,958.34 | 36,541,214.98 | 86,615,173.32 | 55,603,166.41 | 38,154,286.78 | 93,757,453.19 | 8.2% |
| Unemployment Insurance | | 3501-3502 | 200,844.68 | 145,339.55 | 346,184.23 | 209,766.91 | 133,688.23 | 343,455.14 | -0.8% |
| Workers' Compensation | | 3601-3602 | 8,892,233.64 | 6,072,446.33 | 14,964,679.97 | 8,983,302.11 | 5,823,711.99 | 14,807,014.10 | -1.1% |
| OPEB, Allocated | | 3701-3702 | 164.85 | 378.22 | 543.07 | 0.00 | 1,891.10 | 1,891.10 | 248.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,666,970.30 | 1,453,127.05 | 3,120,097.35 | 1,678,229.59 | 1,527,673.85 | 3,205,903.44 | 2.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 117,241,165.70 | 109,663,539.02 | 226,904,704.72 | 126,995,155.61 | 113,353,137.99 | 240,348,293.60 | 5.9% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,599,297.60 | 2,191,271.24 | 3,790,568.84 | 5,000,000.00 | 3,756,893.72 | 8,756,893.72 | 131.0% |
| Books and Other Reference Materials | | 4200 | 218,346.59 | 1,425,374.26 | 1,643,720.85 | 76,900.00 | 2,614,799.48 | 2,691,699.48 | 63.8% |
| Materials and Supplies | | 4300 | 10,762,538.85 | 29,230,346.59 | 39,992,885.44 | 11,254,516.37 | 25,349,382.14 | 36,603,898.51 | -8.5% |
| Noncapitalized Equipment | | 4400 | 5,607,551.09 | 5,448,617.44 | 11,056,168.53 | 4,542,010.52 | 2,708,351.74 | 7,250,362.26 | -34.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 18,187,734.13 | 38,295,609.53 | 56,483,343.66 | 20,873,426.89 | 34,429,427.08 | 55,302,853.97 | -2.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 37,562,306.33 | 37,562,306.33 | 0.00 | 9,237,812.73 | 9,237,812.73 | -75.4% |
| Travel and Conferences | | 5200 | 482,297.14 | 1,709,350.89 | 2,191,648.03 | 131,330.95 | 235,528.74 | 366,859.69 | -83.3% |
| Dues and Memberships | | 5300 | 788,156.06 | 215,994.83 | 1,004,150.89 | 366,057.61 | 53,525.70 | 419,583.31 | -58.2% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 15,853,883.59 | 115,021.07 | 15,968,904.66 | 16,653,391.71 | 107,053.18 | 16,760,444.89 | 5.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,479,370.46 | 6,657,735.29 | 9,137,105.75 | 573,718.00 | 4,966,273.69 | 5,539,991.69 | -39.4% |
| Transfers of Direct Costs | | 5710 | (7,888,158.67) | 7,888,158.67 | 0.00 | (7,942,729.76) | 7,942,729.76 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,000.00 | 1,057,126.84 | 1,059,126.84 | (1,050,023.00) | 1,152,150.00 | 102,127.00 | -90.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 52,272,212.60 | 89,802,563.04 | 142,074,775.64 | 28,991,611.69 | 63,754,557.84 | 92,746,169.53 | -34.7% |
| Communications | | 5900 | 3,362,432.22 | 16,022.50 | 3,378,454.72 | 20,126,185.11 | 50,979,182.95 | 71,105,368.06 | 2,004.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 67,352,193.40 | 145,024,279.46 | 212,376,472.86 | 57,849,542.31 | 138,428,814.59 | 196,278,356.90 | -7.6% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 583,932.46 | 26,436.80 | 610,369.26 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,131,952.21 | 9,698,793.88 | 12,830,746.09 | 66,054.00 | 750,000.00 | 816,054.00 | -93.6% |
| 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% |

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) | |
| Equipment | | 6400 | 769,695.79 | 3,282,466.76 | 4,052,162.55 | 305,175.00 | 936,648.68 | 1,241,823.68 | -69.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 4,485,580.46 | 13,007,697.44 | 17,493,277.90 | 371,229.00 | 1,686,648.68 | 2,057,877.68 | -88.2% |
| 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 | 49,561.00 | 0.00 | 49,561.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 24,609.00 | 0.00 | 24,609.00 | 26,000.00 | 0.00 | 26,000.00 | 5.7% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| All Other Transfers | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7281-7283 | 0.00 | 7,929,911.20 | 7,929,911.20 | 0.00 | 5,911,683.21 | 5,911,683.21 | -25.5% |
| 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 | 109,151.00 | 0.00 | 109,151.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 4,080,653.00 | 0.00 | 4,080,653.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 4,263,974.00 | 7,929,911.20 | 12,193,885.20 | 26,000.00 | 5,911,683.21 | 5,937,683.21 | -51.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (11,164,681.07) | 11,164,681.07 | 0.00 | (10,859,267.83) | 11,011,654.43 | 152,386.60 | New |

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) | |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 3,744,927.62 | 32,503,749.40 | 36,248,677.02 | 1,651,641.36 | 19,243,088.19 | 20,894,729.55 | -42.4% |
| 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 | | | 21,379,739.47 | 93,482,941.15 | 114,862,680.62 | 17,767,555.24 | 51,645,828.19 | 69,413,383.43 | -39.6% |
| TOTAL, REVENUES | | | 511,672,244.63 | 332,103,339.22 | 843,775,583.85 | 520,622,669.13 | 268,011,699.87 | 788,634,369.00 | -6.5% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 151,938,512.86 | 73,772,962.49 | 225,711,475.35 | 146,674,866.74 | 66,985,443.28 | 213,660,310.02 | -5.3% |
| Certificated Pupil Support Salaries | | 1200 | 6,811,673.23 | 16,801,933.55 | 23,613,606.78 | 9,137,825.47 | 18,101,425.73 | 27,239,251.20 | 15.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 26,148,392.51 | 5,269,172.17 | 31,417,564.68 | 26,875,808.66 | 4,691,938.51 | 31,567,747.17 | 0.5% |
| Other Certificated Salaries | | 1900 | 679,190.85 | 219,546.99 | 898,737.84 | 786,326.01 | 197,690.50 | 984,016.51 | 9.5% |
| TOTAL, CERTIFICATED SALARIES | | | 185,577,769.45 | 96,063,615.20 | 281,641,384.65 | 183,474,826.88 | 89,976,498.02 | 273,451,324.90 | -2.9% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,259,207.24 | 20,493,167.64 | 21,752,374.88 | 2,329,208.21 | 21,054,590.57 | 23,383,798.78 | 7.5% |
| Classified Support Salaries | | 2200 | 19,660,150.58 | 22,345,651.15 | 42,005,801.73 | 19,237,961.78 | 22,655,025.29 | 41,892,987.07 | -0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 25,417,147.99 | 22,035,601.48 | 47,452,749.47 | 27,502,849.09 | 19,741,158.79 | 47,244,007.88 | -0.4% |
| Clerical, Technical and Office Salaries | | 2400 | 15,104,700.20 | 7,446,263.10 | 22,550,963.30 | 16,103,481.01 | 7,347,366.62 | 23,450,847.63 | 4.0% |
| Other Classified Salaries | | 2900 | 981,614.90 | 573,083.47 | 1,554,698.37 | 986,602.44 | 658,161.84 | 1,644,764.28 | 5.8% |
| TOTAL, CLASSIFIED SALARIES | | | 62,422,820.91 | 72,893,766.84 | 135,316,587.75 | 66,160,102.53 | 71,456,303.11 | 137,616,405.64 | 1.7% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 33,260,592.78 | 39,905,758.56 | 73,166,351.34 | 33,962,020.74 | 39,955,270.40 | 73,917,291.14 | 1.0% |

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) | |
| Transfers of Indirect Costs - Interfund | | 7350 | (2,067,385.51) | 0.00 | (2,067,385.51) | (2,161,460.98) | 0.00 | (2,161,460.98) | 4.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (13,232,066.58) | 11,164,681.07 | (2,067,385.51) | (13,020,728.81) | 11,011,654.43 | (2,009,074.38) | -2.8% |
| TOTAL, EXPENDITURES | | | 446,299,171.47 | 494,043,099.76 | 940,342,271.23 | 442,729,554.41 | 466,254,167.11 | 908,983,721.52 | -3.3% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 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 | 3,000,000.00 | 0.00 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 3,000,000.00 | 0.00 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.0% |
| 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 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 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% |
| (c) TOTAL, SOURCES | | | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 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% |

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) | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (122,425,201.24) | 122,425,201.25 | .01 | (148,601,124.57) | 148,752,007.57 | 150,883.00 | 1,508,829,900.0% |
| Contributions from Restricted Revenues | | 8990 | 81,756.48 | (81,756.48) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (122,343,444.76) | 122,343,444.77 | .01 | (148,601,124.57) | 148,752,007.57 | 150,883.00 | 1,508,829,900.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (125,328,444.76) | 122,343,444.77 | (2,984,999.99) | (151,586,124.57) | 148,752,007.57 | (2,834,117.00) | -5.1% |

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 | 477,470,950.00 | 4,470,466.00 | 481,941,416.00 | 491,227,018.00 | 4,470,466.00 | 495,697,484.00 | 2.9% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 67,096,458.94 | 67,096,458.94 | 0.00 | 63,192,806.45 | 63,192,806.45 | -5.8% |
| 3) Other State Revenue | | 8300-8599 | 12,821,555.16 | 167,053,473.13 | 179,875,028.29 | 11,628,095.89 | 148,702,599.23 | 160,330,695.12 | -10.9% |
| 4) Other Local Revenue | | 8600-8799 | 21,379,739.47 | 93,482,941.15 | 114,862,680.62 | 17,767,555.24 | 51,645,828.19 | 69,413,383.43 | -39.6% |
| 5) TOTAL, REVENUES | | | 511,672,244.63 | 332,103,339.22 | 843,775,583.85 | 520,622,669.13 | 268,011,699.87 | 788,634,369.00 | -6.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 240,481,209.13 | 281,943,516.57 | 522,424,725.70 | 226,715,719.67 | 267,756,544.70 | 494,472,264.37 | -5.4% |
| 2) Instruction - Related Services | 2000-2999 | | 84,090,961.84 | 92,956,644.15 | 177,047,605.99 | 86,935,675.57 | 82,740,455.24 | 169,676,130.81 | -4.2% |
| 3) Pupil Services | 3000-3999 | | 29,488,518.96 | 28,187,968.88 | 57,676,487.84 | 38,334,539.12 | 42,417,536.54 | 80,752,075.66 | 40.0% |
| 4) Ancillary Services | 4000-4999 | | 214,525.72 | 21,162,333.02 | 21,376,858.74 | 431,487.05 | 17,583,215.21 | 18,014,702.26 | -15.7% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 37,062,253.51 | 16,955,257.28 | 54,017,510.79 | 37,964,319.92 | 17,257,634.22 | 55,221,954.14 | 2.2% |
| 8) Plant Services | 8000-8999 | | 50,697,728.31 | 44,907,468.66 | 95,605,196.97 | 52,321,813.08 | 32,587,097.99 | 84,908,911.07 | -11.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 4,263,974.00 | 7,929,911.20 | 12,193,885.20 | 26,000.00 | 5,911,683.21 | 5,937,683.21 | -51.3% |
| 10) TOTAL, EXPENDITURES | | | 446,299,171.47 | 494,043,099.76 | 940,342,271.23 | 442,729,554.41 | 466,254,167.11 | 908,983,721.52 | -3.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 65,373,073.16 | (161,939,760.54) | (96,566,687.38) | 77,893,114.72 | (198,242,467.24) | (120,349,352.52) | 24.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,000,000.00 | 0.00 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (122,343,444.76) | 122,343,444.77 | .01 | (148,601,124.57) | 148,752,007.57 | 150,883.00 | 1,508,829,900.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (125,328,444.76) | 122,343,444.77 | (2,984,999.99) | (151,586,124.57) | 148,752,007.57 | (2,834,117.00) | -5.1% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (59,955,371.60) | (39,596,315.77) | (99,551,687.37) | (73,693,009.85) | (49,490,459.67) | (123,183,469.52) | 23.7% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 118,160,823.36 | 190,827,687.20 | 308,988,510.56 | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | -32.5% |
| b) Audit Adjustments | | 9793 | (936,206.00) | 0.00 | (936,206.00) | 0.00 | 0.00 | 0.00 | -100.0% |

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) | |
| c) As of July 1 - Audited (F1a + F1b) | | | 117,224,617.36 | 190,827,687.20 | 308,052,304.56 | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | -32.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 117,224,617.36 | 190,827,687.20 | 308,052,304.56 | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | -32.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | (16,423,764.09) | 101,740,911.76 | 85,317,147.67 | -59.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 149,805.07 | 0.00 | 149,805.07 | 150,000.00 | 0.00 | 150,000.00 | 0.1% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 77,279.80 | 0.00 | 77,279.80 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 151,231,371.43 | 151,231,371.43 | 0.00 | 101,740,911.76 | 101,740,911.76 | -32.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 10,822,563.71 | 0.00 | 10,822,563.71 | 8,104,563.71 | 0.00 | 8,104,563.71 | -25.1% |
| Stale Dated Warrants, Res 9960 | 0000 | 9780 | 1,042,563.71 | | 1,042,563.71 | | | 0.00 | |
| AB 1840 1X Balance - Currently used for 1X resources for sunsetting contracts, expiring position/ salaries, and unfunded liabilities. | 0000 | 9780 | 7,080,000.00 | | 7,080,000.00 | | | 0.00 | |
| Final State Loan Payment, Budget Balancing Solutions #25, Paid from AB1840, Res 0040 | 0000 | 9780 | 2,200,000.00 | | 2,200,000.00 | | | 0.00 | |
| Enrollment Stabilization, 2025-26 AB 1840 | 0000 | 9780 | 500,000.00 | | 500,000.00 | | | 0.00 | |
| Stale Dated Warrants Res 9960 | 0000 | 9780 | | | 0.00 | 1,042,563.71 | | 1,042,563.71 | |
| AB 1840 1x Balance - Currently used for 1x Resources for sunsetting contracts, salaries, and unfunded expenditures | 0000 | 9780 | | | 0.00 | 7,062,000.00 | | 7,062,000.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 28,299,818.14 | 0.00 | 28,299,818.14 | 27,354,535.16 | 0.00 | 27,354,535.16 | -3.3% |
| Unassigned/Unappropriated Amount | | 9790 | 17,919,779.04 | 0.00 | 17,919,779.04 | (52,032,862.96) | 0.00 | (52,032,862.96) | -390.4% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 22,019,922.40 | 22,019,922.40 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 7,559,346.79 | 4,529,161.18 |
| 6266 | Educator Effectiveness, FY 2021-22 | 2,319,630.74 | 0.00 |
| 6300 | Lottery: Instructional Materials | 1,113,794.65 | 0.00 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | 3,678,292.48 | 0.00 |
| 6383 | Golden State Pathways Program | 11,814,892.00 | 8,880,786.19 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 9,315,972.00 | 0.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 6,464,584.69 | 5,828,424.89 |
| 7085 | Learning Communities for School Success Program | 1,403,455.90 | 729,126.21 |
| 7339 | Dual Enrollment Opportunities | 596,157.79 | 37,500.00 |
| 7399 | LCFF Equity Multiplier | 5,767,176.94 | 4,957,978.58 |
| 7412 | A-G Access/Success Grant | 372,748.23 | 0.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 606,122.19 | 0.00 |
| 7435 | Learning Recovery Emergency Block Grant | 30,845,483.13 | 16,545,942.44 |
| 7810 | Other Restricted State | 299,897.43 | 200,779.58 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 39,268.00 | 39,268.00 |
| 8210 | Student Activity Funds | 1,447,698.45 | 746,948.45 |
| 9010 | Other Restricted Local | 45,566,927.62 | 37,225,073.84 |
| Total, Restricted Balance | | 151,231,371.43 | 101,740,911.76 |

Form 11 - Adult Education Fund

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 335,063.00 | 335,063.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,157,531.52 | 4,894,420.14 | 55.0% |
| 4) Other Local Revenue | | 8600-8799 | 83,390.62 | 137,552.05 | 64.9% |
| 5) TOTAL, REVENUES | | | 3,575,985.14 | 5,367,035.19 | 50.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,838,453.60 | 2,667,842.44 | 45.1% |
| 2) Classified Salaries | | 2000-2999 | 526,065.37 | 472,398.69 | -10.2% |
| 3) Employee Benefits | | 3000-3999 | 1,147,669.11 | 1,340,143.83 | 16.8% |
| 4) Books and Supplies | | 4000-4999 | 84,768.10 | 552,596.39 | 551.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 172,544.12 | 95,500.00 | -44.7% |
| 6) Capital Outlay | | 6000-6999 | 14,843.55 | 10,000.00 | -32.6% |
| 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 | 106,831.41 | 174,122.07 | 63.0% |
| 9) TOTAL, EXPENDITURES | | | 3,891,175.26 | 5,312,603.42 | 36.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (315,190.12) | 54,431.77 | -117.3% |
| 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) | | | (315,190.12) | 54,431.77 | -117.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 609,083.25 | 293,893.13 | -51.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 609,083.25 | 293,893.13 | -51.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 609,083.25 | 293,893.13 | -51.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 293,893.13 | 348,324.90 | 18.5% |
| 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 | 293,893.13 | 348,324.90 | 18.5% |
| 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 | 41,804.17 | | |
| 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 | 37,579.00 | | |
| 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 | | | 79,383.17 | | |
| 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 | 600,000.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 600,000.00 | | |
| 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) | | | (520,616.83) | | |
| 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 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 335,063.00 | 335,063.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 335,063.00 | 335,063.00 | 0.0% |
| 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 | 3,035,151.52 | 3,022,863.00 | -0.4% |
| All Other State Revenue | All Other | 8590 | 122,380.00 | 1,871,557.14 | 1,429.3% |
| TOTAL, OTHER STATE REVENUE | | | 3,157,531.52 | 4,894,420.14 | 55.0% |
| 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 | 7,372.69 | 3,686.50 | -50.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 3,613.00 | 3,613.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 72,404.93 | 130,252.55 | 79.9% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 83,390.62 | 137,552.05 | 64.9% |
| TOTAL, REVENUES | | | 3,575,985.14 | 5,367,035.19 | 50.1% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,489,732.88 | 2,319,121.73 | 55.7% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 348,720.72 | 348,720.71 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,838,453.60 | 2,667,842.44 | 45.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 101,590.52 | 75,568.90 | -25.6% |
| Classified Support Salaries | | 2200 | 34,823.83 | 10,811.59 | -69.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 389,651.02 | 386,018.20 | -0.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 526,065.37 | 472,398.69 | -10.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 443,201.91 | 641,072.79 | 44.6% |
| PERS | | 3201-3202 | 128,443.27 | 119,593.40 | -6.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 69,804.18 | 77,882.45 | 11.6% |
| Health and Welfare Benefits | | 3401-3402 | 402,203.84 | 371,020.87 | -7.8% |
| Unemployment Insurance | | 3501-3502 | 2,226.07 | 3,091.95 | 38.9% |
| Workers' Compensation | | 3601-3602 | 84,602.06 | 112,734.37 | 33.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 17,187.78 | 14,748.00 | -14.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,147,669.11 | 1,340,143.83 | 16.8% |
| 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 | 80,228.15 | 441,617.68 | 450.5% |
| Noncapitalized Equipment | | 4400 | 4,539.95 | 110,978.71 | 2,344.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 84,768.10 | 552,596.39 | 551.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 17,194.30 | 12,500.00 | -27.3% |
| Dues and Memberships | | 5300 | 2,500.00 | 1,500.00 | -40.0% |
| 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 | 4,781.28 | 5,000.00 | 4.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 148,068.54 | 76,500.00 | -48.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 172,544.12 | 95,500.00 | -44.7% |
| 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 | 14,843.55 | 10,000.00 | -32.6% |
| 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 | | | 14,843.55 | 10,000.00 | -32.6% |
| 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 | 106,831.41 | 174,122.07 | 63.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 106,831.41 | 174,122.07 | 63.0% |
| TOTAL, EXPENDITURES | | | 3,891,175.26 | 5,312,603.42 | 36.5% |
| 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 | 335,063.00 | 335,063.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,157,531.52 | 4,894,420.14 | 55.0% |
| 4) Other Local Revenue | | 8600-8799 | 83,390.62 | 137,552.05 | 64.9% |
| 5) TOTAL, REVENUES | | | 3,575,985.14 | 5,367,035.19 | 50.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,495,560.95 | 3,754,286.49 | 50.4% |
| 2) Instruction - Related Services | 2000-2999 | | 1,288,782.90 | 1,384,194.86 | 7.4% |
| 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 | | 106,831.41 | 174,122.07 | 63.0% |
| 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 | | | 3,891,175.26 | 5,312,603.42 | 36.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10) | | | (315,190.12) | 54,431.77 | -117.3% |
| 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) | | | (315,190.12) | 54,431.77 | -117.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 609,083.25 | 293,893.13 | -51.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 609,083.25 | 293,893.13 | -51.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 609,083.25 | 293,893.13 | -51.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 293,893.13 | 348,324.90 | 18.5% |
| 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 | 293,893.13 | 348,324.90 | 18.5% |
| 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 |
|---------------------------|--------------------------------------|---------------------------------|-------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 0.00 | 1,047.00 |
| 6391 | Adult Education Program | 5,845.27 | 26,430.54 |
| 9010 | Other Restricted Local | 288,047.86 | 320,847.36 |
| Total, Restricted Balance | | 293,893.13 | 348,324.90 |

Form 12 - Child Development Fund

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,014,994.88 | 992,435.74 | -2.2% |
| 3) Other State Revenue | | 8300-8599 | 26,716,956.13 | 24,925,250.03 | -6.7% |
| 4) Other Local Revenue | | 8600-8799 | 12,466,889.14 | 15,281,221.20 | 22.6% |
| 5) TOTAL, REVENUES | | | 40,198,840.15 | 41,198,906.97 | 2.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 11,361,773.78 | 12,230,813.38 | 7.6% |
| 2) Classified Salaries | | 2000-2999 | 6,121,810.00 | 8,220,673.45 | 34.3% |
| 3) Employee Benefits | | 3000-3999 | 9,538,073.13 | 12,855,195.40 | 34.8% |
| 4) Books and Supplies | | 4000-4999 | 2,046,616.17 | 5,759,867.39 | 181.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,233,438.52 | 3,391,898.18 | -35.2% |
| 6) Capital Outlay | | 6000-6999 | 2,980,792.73 | 4,690,594.35 | 57.4% |
| 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 | 1,275,091.06 | 1,463,847.38 | 14.8% |
| 9) TOTAL, EXPENDITURES | | | 38,557,595.39 | 48,612,889.53 | 26.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,641,244.76 | (7,413,982.56) | -551.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,641,244.76 | (7,413,982.56) | -551.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,012,963.34 | 18,654,208.10 | 9.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,012,963.34 | 18,654,208.10 | 9.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,012,963.34 | 18,654,208.10 | 9.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,654,208.10 | 11,240,225.54 | -39.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 18,654,208.10 | 11,240,225.54 | -39.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 30,338,054.11 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 478,224.21 | | |
| 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 | 106,536.16 | | |
| 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 | | | 30,922,814.48 | | |
| 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 | 846.97 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 10,408,641.70 | | |
| 6) TOTAL, LIABILITIES | | | 10,409,488.67 | | |
| 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) | | | 20,513,325.81 | | |
| 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 | 1,014,994.88 | 992,435.74 | -2.2% |
| TOTAL, FEDERAL REVENUE | | | 1,014,994.88 | 992,435.74 | -2.2% |
| 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 | 23,177,086.00 | 23,519,500.05 | 1.5% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 3,539,870.13 | 1,405,749.98 | -60.3% |
| TOTAL, OTHER STATE REVENUE | | | 26,716,956.13 | 24,925,250.03 | -6.7% |
| 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 | 904,293.34 | 900,000.00 | -0.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 176,621.00 | 211,945.20 | 20.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 150,000.00 | 0.00 | -100.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 11,235,974.80 | 14,169,276.00 | 26.1% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,466,889.14 | 15,281,221.20 | 22.6% |
| TOTAL, REVENUES | | | 40,198,840.15 | 41,198,906.97 | 2.5% |
| CERTIFICATED SALARIES | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| Certificated Teachers' Salaries | | 1100 | 9,628,068.97 | 10,081,617.37 | 4.7% |
| Certificated Pupil Support Salaries | | 1200 | 43,762.84 | 0.00 | -100.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,689,941.97 | 2,149,196.01 | 27.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 11,361,773.78 | 12,230,813.38 | 7.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 3,379,443.30 | 5,015,632.56 | 48.4% |
| Classified Support Salaries | | 2200 | 303,818.54 | 690,175.76 | 127.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,247,844.90 | 1,162,861.55 | -6.8% |
| Clerical, Technical and Office Salaries | | 2400 | 1,182,703.26 | 1,352,003.58 | 14.3% |
| Other Classified Salaries | | 2900 | 8,000.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 6,121,810.00 | 8,220,673.45 | 34.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 2,249,537.73 | 2,689,068.55 | 19.5% |
| PERS | | 3201-3202 | 1,943,608.58 | 2,614,144.21 | 34.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 788,611.13 | 1,063,370.86 | 34.8% |
| Health and Welfare Benefits | | 3401-3402 | 3,863,747.21 | 5,677,061.85 | 46.9% |
| Unemployment Insurance | | 3501-3502 | 14,558.09 | 17,907.36 | 23.0% |
| Workers' Compensation | | 3601-3602 | 620,561.25 | 734,207.74 | 18.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 57,449.14 | 59,434.83 | 3.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 9,538,073.13 | 12,855,195.40 | 34.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 2,037.00 | 415,323.04 | 20,289.0% |
| Materials and Supplies | | 4300 | 1,469,977.49 | 3,865,826.51 | 163.0% |
| Noncapitalized Equipment | | 4400 | 574,601.68 | 1,478,717.84 | 157.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,046,616.17 | 5,759,867.39 | 181.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 1,043,523.00 | 5,000.00 | -99.5% |
| Travel and Conferences | | 5200 | 26,233.00 | 250,000.00 | 853.0% |
| Dues and Memberships | | 5300 | 1,100.00 | 1,500.00 | 36.4% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 346,970.33 | 316,000.00 | -8.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 169,460.00 | 80,200.00 | -52.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 514,690.46 | 1,451,949.00 | 182.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,131,461.73 | 1,287,249.18 | -58.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,233,438.52 | 3,391,898.18 | -35.2% |
| 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 | 2,963,692.73 | 4,680,594.35 | 57.9% |
| Equipment | | 6400 | 17,100.00 | 10,000.00 | -41.5% |
| 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 | | | 2,980,792.73 | 4,690,594.35 | 57.4% |
| 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 | 1,275,091.06 | 1,463,847.38 | 14.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,275,091.06 | 1,463,847.38 | 14.8% |
| TOTAL, EXPENDITURES | | | 38,557,595.39 | 48,612,889.53 | 26.1% |
| 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 | 1,014,994.88 | 992,435.74 | -2.2% |
| 3) Other State Revenue | | 8300-8599 | 26,716,956.13 | 24,925,250.03 | -6.7% |
| 4) Other Local Revenue | | 8600-8799 | 12,466,889.14 | 15,281,221.20 | 22.6% |
| 5) TOTAL, REVENUES | | | 40,198,840.15 | 41,198,906.97 | 2.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 26,286,526.00 | 30,632,000.58 | 16.5% |
| 2) Instruction - Related Services | 2000-2999 | | 7,685,315.27 | 11,520,447.22 | 49.9% |
| 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 | | 1,275,091.06 | 1,463,847.38 | 14.8% |
| 8) Plant Services | 8000-8999 | | 3,310,663.06 | 4,996,594.35 | 50.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 38,557,595.39 | 48,612,889.53 | 26.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10) | | | 1,641,244.76 | (7,413,982.56) | -551.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,641,244.76 | (7,413,982.56) | -551.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,012,963.34 | 18,654,208.10 | 9.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,012,963.34 | 18,654,208.10 | 9.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,012,963.34 | 18,654,208.10 | 9.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,654,208.10 | 11,240,225.54 | -39.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 18,654,208.10 | 11,240,225.54 | -39.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 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 |
|---------------------------|--|---------------------------------|-------------------|
| 5058 | Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend | 160,809.39 | 160,809.39 |
| 5160 | Child Care and Development Programs Administered by California Department of Social Services (Federal Funds) | 806,156.08 | 806,156.08 |
| 6129 | Early Education: Center-Based Reserve Account for Department of Social Services Programs | 436,673.57 | 436,673.57 |
| 6130 | Early Education: Center-Based Reserve Account | 4,034,324.80 | 4,034,324.80 |
| 6160 | Child Care and Development Programs Administered by California Department of Social Services (State Funds) | 66,102.00 | 0.00 |
| 7810 | Other Restricted State | 11,739,896.05 | 3,280,070.29 |
| 9010 | Other Restricted Local | 1,410,246.21 | 2,522,191.41 |
| Total, Restricted Balance | | 18,654,208.10 | 11,240,225.54 |

Form 13 - Cafeteria Special Revenue
Fund

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 22,456,482.08 | 22,227,756.00 | -1.0% |
| 3) Other State Revenue | | 8300-8599 | 7,980,784.83 | 7,482,088.01 | -6.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,497,364.40 | 1,540,597.70 | 2.9% |
| 5) TOTAL, REVENUES | | | 31,934,631.31 | 31,250,441.71 | -2.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 8,432,807.01 | 10,007,771.48 | 18.7% |
| 3) Employee Benefits | | 3000-3999 | 6,094,298.41 | 7,799,343.69 | 28.0% |
| 4) Books and Supplies | | 4000-4999 | 25,315,585.39 | 25,975,218.48 | 2.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 714,725.45 | 1,359,224.00 | 90.2% |
| 6) Capital Outlay | | 6000-6999 | 1,939,882.55 | 6,260,000.00 | 222.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 685,463.04 | 523,491.53 | -23.6% |
| 9) TOTAL, EXPENDITURES | | | 43,182,761.85 | 51,925,049.18 | 20.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (11,248,130.54) | (20,674,607.47) | 83.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,248,130.54) | (20,674,607.47) | 83.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 42,987,167.19 | 31,739,036.65 | -26.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 42,987,167.19 | 31,739,036.65 | -26.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 42,987,167.19 | 31,739,036.65 | -26.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,739,036.65 | 11,064,429.18 | -65.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 31,739,036.65 | 11,064,429.18 | -65.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 39,480,370.49 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 5,117.22 | | |
| 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 | | | 39,485,487.71 | | |
| 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) | | | 39,485,487.71 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 22,456,482.08 | 22,227,756.00 | -1.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 22,456,482.08 | 22,227,756.00 | -1.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 7,957,913.83 | 7,458,014.00 | -6.3% |
| All Other State Revenue | | 8590 | 22,871.00 | 24,074.01 | 5.3% |
| TOTAL, OTHER STATE REVENUE | | | 7,980,784.83 | 7,482,088.01 | -6.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 26,243.57 | 26,500.00 | 1.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,234,962.97 | 1,300,000.00 | 5.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 220,603.00 | 198,542.70 | -10.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 15,554.86 | 15,555.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,497,364.40 | 1,540,597.70 | 2.9% |
| TOTAL, REVENUES | | | 31,934,631.31 | 31,250,441.71 | -2.1% |
| 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 | 6,035,709.50 | 6,953,051.57 | 15.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,970,480.52 | 2,686,597.90 | 36.3% |
| Clerical, Technical and Office Salaries | | 2400 | 426,616.99 | 368,122.01 | -13.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CLASSIFIED SALARIES | | | 8,432,807.01 | 10,007,771.48 | 18.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 54,060.77 | 53,857.63 | -0.4% |
| PERS | | 3201-3202 | 1,936,932.82 | 2,574,660.67 | 32.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 620,906.45 | 725,337.37 | 16.8% |
| Health and Welfare Benefits | | 3401-3402 | 2,835,449.29 | 3,745,922.46 | 32.1% |
| Unemployment Insurance | | 3501-3502 | 7,844.16 | 8,826.53 | 12.5% |
| Workers' Compensation | | 3601-3602 | 324,109.22 | 359,278.78 | 10.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 314,995.70 | 331,460.25 | 5.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,094,298.41 | 7,799,343.69 | 28.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,874,503.44 | 3,377,971.79 | 17.5% |
| Noncapitalized Equipment | | 4400 | 50,000.00 | 50,000.00 | 0.0% |
| Food | | 4700 | 22,391,081.95 | 22,547,246.69 | 0.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 25,315,585.39 | 25,975,218.48 | 2.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 15,000.00 | 15,000.00 | 0.0% |
| Dues and Memberships | | 5300 | 300.00 | 300.00 | 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 | 894,562.75 | 2,231,000.00 | 149.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (1,573,817.30) | (1,554,076.00) | -1.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,377,680.00 | 666,000.00 | -51.7% |
| Communications | | 5900 | 1,000.00 | 1,000.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 714,725.45 | 1,359,224.00 | 90.2% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 300,000.00 | New |
| Equipment | | 6400 | 1,939,882.55 | 5,960,000.00 | 207.2% |
| 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 | | | 1,939,882.55 | 6,260,000.00 | 222.7% |
| 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 | 685,463.04 | 523,491.53 | -23.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 685,463.04 | 523,491.53 | -23.6% |
| TOTAL, EXPENDITURES | | | 43,182,761.85 | 51,925,049.18 | 20.2% |
| 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 | 22,456,482.08 | 22,227,756.00 | -1.0% |
| 3) Other State Revenue | | 8300-8599 | 7,980,784.83 | 7,482,088.01 | -6.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,497,364.40 | 1,540,597.70 | 2.9% |
| 5) TOTAL, REVENUES | | | 31,934,631.31 | 31,250,441.71 | -2.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 42,497,298.81 | 51,101,557.65 | 20.2% |
| 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 | | 685,463.04 | 523,491.53 | -23.6% |
| 8) Plant Services | 8000-8999 | | 0.00 | 300,000.00 | New |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 43,182,761.85 | 51,925,049.18 | 20.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10) | | | (11,248,130.54) | (20,674,607.47) | 83.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,248,130.54) | (20,674,607.47) | 83.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 42,987,167.19 | 31,739,036.65 | -26.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 42,987,167.19 | 31,739,036.65 | -26.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 42,987,167.19 | 31,739,036.65 | -26.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,739,036.65 | 11,064,429.18 | -65.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 31,739,036.65 | 11,064,429.18 | -65.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 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) | 27,151,824.81 | 6,591,437.83 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 1,612,763.19 | 0.00 |
| 9010 | Other Restricted Local | 2,974,448.65 | 4,472,991.35 |
| Total, Restricted Balance | | 31,739,036.65 | 11,064,429.18 |

Form 14 - Deferred Maintenance Fund

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFE 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 | 188,781.35 | 204,991.00 | 8.6% |
| 5) TOTAL, REVENUES | | | 188,781.35 | 204,991.00 | 8.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 7,289,069.27 | 3,929,441.66 | -46.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,289,069.27 | 3,929,441.66 | -46.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (7,100,287.92) | (3,724,450.66) | -47.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,000,000.00 | 3,000,000.00 | 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 | | | 3,000,000.00 | 3,000,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,100,287.92) | (724,450.66) | -82.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,029,729.58 | 929,441.66 | -81.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,029,729.58 | 929,441.66 | -81.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,029,729.58 | 929,441.66 | -81.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 929,441.66 | 204,991.00 | -77.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 929,441.66 | 204,991.00 | -77.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 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 | 4,556,109.01 | | |
| 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 | | | 4,556,109.01 | | |
| 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) | | | 4,556,109.01 | | |
| 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 | 183,790.35 | 200,000.00 | 8.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 4,991.00 | 4,991.00 | 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 | | | 188,781.35 | 204,991.00 | 8.6% |
| TOTAL, REVENUES | | | 188,781.35 | 204,991.00 | 8.6% |
| 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 | 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% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 7,289,069.27 | 3,929,441.66 | -46.1% |
| 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 | | | 7,289,069.27 | 3,929,441.66 | -46.1% |
| 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% |
| TOTAL, EXPENDITURES | | | 7,289,069.27 | 3,929,441.66 | -46.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 3,000,000.00 | 3,000,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 3,000,000.00 | 3,000,000.00 | 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 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) | | | 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 | 188,781.35 | 204,991.00 | 8.6% |
| 5) TOTAL, REVENUES | | | 188,781.35 | 204,991.00 | 8.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 7,289,069.27 | 3,929,441.66 | -46.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 7,289,069.27 | 3,929,441.66 | -46.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10) | | | (7,100,287.92) | (3,724,450.66) | -47.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,000,000.00 | 3,000,000.00 | 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 | | | 3,000,000.00 | 3,000,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,100,287.92) | (724,450.66) | -82.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,029,729.58 | 929,441.66 | -81.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,029,729.58 | 929,441.66 | -81.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,029,729.58 | 929,441.66 | -81.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 929,441.66 | 204,991.00 | -77.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 929,441.66 | 204,991.00 | -77.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 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 | 929,441.66 | 204,991.00 |
| Total, Restricted Balance | | 929,441.66 | 204,991.00 |

Form 21 - Building Fund

| 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 | 10,681.00 | 11,242.82 | 5.3% |
| 4) Other Local Revenue | | 8600-8799 | 11,292,330.80 | 8,990,905.10 | -20.4% |
| 5) TOTAL, REVENUES | | | 11,303,011.80 | 9,002,147.92 | -20.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,389,115.76 | 3,225,658.28 | -4.8% |
| 3) Employee Benefits | | 3000-3999 | 1,689,871.95 | 1,660,159.12 | -1.8% |
| 4) Books and Supplies | | 4000-4999 | 166,323.15 | 71,085.52 | -57.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,751,577.51 | 3,000,000.00 | -20.0% |
| 6) Capital Outlay | | 6000-6999 | 110,339,787.24 | 94,568,708.24 | -14.3% |
| 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 | | | 119,336,675.61 | 102,525,611.16 | -14.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (108,033,663.81) | (93,523,463.24) | -13.4% |
| 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) | | | (108,033,663.81) | (93,523,463.24) | -13.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 282,465,139.58 | 174,431,475.77 | -38.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 282,465,139.58 | 174,431,475.77 | -38.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 282,465,139.58 | 174,431,475.77 | -38.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 174,431,475.77 | 80,908,012.53 | -53.6% |
| 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 | 174,431,475.77 | 80,908,012.53 | -53.6% |
| 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 | 231,829,187.28 | | |
| 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 | | | 231,829,187.28 | | |
| 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) | | | 231,829,187.28 | | |
| 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 | 10,681.00 | 11,242.82 | 5.3% |
| TOTAL, OTHER STATE REVENUE | | | 10,681.00 | 11,242.82 | 5.3% |
| 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 | 9,301,859.80 | 7,628,000.00 | -18.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 1,833,921.00 | 1,362,905.10 | -25.7% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 156,550.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,292,330.80 | 8,990,905.10 | -20.4% |
| TOTAL, REVENUES | | | 11,303,011.80 | 9,002,147.92 | -20.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 128,833.46 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-----------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,030,191.67 | 2,970,795.33 | -2.0% |
| Clerical, Technical and Office Salaries | | 2400 | 230,090.63 | 254,862.95 | 10.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,389,115.76 | 3,225,658.28 | -4.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 36,806.32 | 37,368.18 | 1.5% |
| PERS | | 3201-3202 | 837,087.66 | 827,998.36 | -1.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 243,871.22 | 236,762.13 | -2.9% |
| Health and Welfare Benefits | | 3401-3402 | 438,696.23 | 429,706.56 | -2.0% |
| Unemployment Insurance | | 3501-3502 | 3,183.85 | 2,931.57 | -7.9% |
| Workers' Compensation | | 3601-3602 | 120,874.17 | 115,801.14 | -4.2% |
| 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 | 9,352.50 | 9,591.18 | 2.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,689,871.95 | 1,660,159.12 | -1.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 66,054.26 | 71,085.52 | 7.6% |
| Noncapitalized Equipment | | 4400 | 100,268.89 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 166,323.15 | 71,085.52 | -57.3% |
| 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 | 58,563.02 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 398,214.22 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,271,328.29 | 3,000,000.00 | -8.3% |
| Communications | | 5900 | 23,471.98 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,751,577.51 | 3,000,000.00 | -20.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 53,458.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 110,262,264.23 | 94,568,708.24 | -14.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 24,065.01 | 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 | | | 110,339,787.24 | 94,568,708.24 | -14.3% |
| 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 | | | 119,336,675.61 | 102,525,611.16 | -14.1% |
| 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 | | | | | |

| 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 | 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 | 10,681.00 | 11,242.82 | 5.3% |
| 4) Other Local Revenue | | 8600-8799 | 11,292,330.80 | 8,990,905.10 | -20.4% |
| 5) TOTAL, REVENUES | | | 11,303,011.80 | 9,002,147.92 | -20.4% |
| 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 | | 119,336,675.61 | 102,525,611.16 | -14.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 119,336,675.61 | 102,525,611.16 | -14.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (108,033,663.81) | (93,523,463.24) | -13.4% |
| 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) | | | (108,033,663.81) | (93,523,463.24) | -13.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 282,465,139.58 | 174,431,475.77 | -38.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 282,465,139.58 | 174,431,475.77 | -38.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 282,465,139.58 | 174,431,475.77 | -38.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 174,431,475.77 | 80,908,012.53 | -53.6% |
| 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 | 174,431,475.77 | 80,908,012.53 | -53.6% |
| 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 | 174,431,475.77 | 80,908,012.53 |
| Total, Restricted Balance | | 174,431,475.77 | 80,908,012.53 |

Form 25 - Capital Facilities Fund

| 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 | 2,805,693.43 | 818,247.00 | -70.8% |
| 5) TOTAL, REVENUES | | | 2,805,693.43 | 818,247.00 | -70.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,000.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 39.49 | 0.00 | -100.0% |
| 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 | 6,064,693.51 | 2,167,590.00 | -64.3% |
| 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 | | | 6,065,733.00 | 2,167,590.00 | -64.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,260,039.57) | (1,349,343.00) | -58.6% |
| 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) | | | (3,260,039.57) | (1,349,343.00) | -58.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,768,240.86 | 18,508,201.29 | -15.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,768,240.86 | 18,508,201.29 | -15.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,768,240.86 | 18,508,201.29 | -15.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,508,201.29 | 17,158,858.29 | -7.3% |
| 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 | 18,508,201.29 | 17,158,858.29 | -7.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 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 | 21,806,008.40 | | |
| 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 | | | 21,806,008.40 | | |
| 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) | | | 21,806,008.40 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | | 8575 | 0.00 | 0.00 |
| Other Subventions/In-Lieu Taxes | | | 8576 | 0.00 | 0.00 |
| All Other State Revenue | | | 8590 | 0.00 | 0.00 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | | 8615 | 0.00 | 0.00 |
| Unsecured Roll | | | 8616 | 0.00 | 0.00 |
| Prior Years' Taxes | | | 8617 | 0.00 | 0.00 |
| Supplemental Taxes | | | 8618 | 0.00 | 0.00 |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | | 8621 | 0.00 | 0.00 |
| Other | | | 8622 | 0.00 | 0.00 |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | 8625 | 0.00 | 0.00 |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | 8629 | 0.00 | 0.00 |
| Sales | | | | | |
| Sale of Equipment/Supplies | | | 8631 | 0.00 | 0.00 |
| Interest | | | 8660 | 705,393.43 | 700,000.00 |
| Net Increase (Decrease) in the Fair Value of Investments | | | 8662 | 118,247.00 | 118,247.00 |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | | 8681 | 2,000,000.00 | 0.00 |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | | 8699 | (17,947.00) | 0.00 |
| All Other Transfers In from All Others | | | 8799 | 0.00 | 0.00 |
| TOTAL, OTHER LOCAL REVENUE | | | 2,805,693.43 | 818,247.00 | -70.8% |
| TOTAL, REVENUES | | | 2,805,693.43 | 818,247.00 | -70.8% |
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | | 1900 | 0.00 | 0.00 |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | | 2200 | 1,000.00 | 0.00 |

| 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 | | | 1,000.00 | 0.00 | -100.0% |
| 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 | 26.76 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | .17 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 12.56 | 0.00 | -100.0% |
| 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 | | | 39.49 | 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 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 6,064,693.51 | 2,167,590.00 | -64.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 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 | | | 6,064,693.51 | 2,167,590.00 | -64.3% |
| 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 | | | 6,065,733.00 | 2,167,590.00 | -64.3% |
| 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 | | | | | |

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

| Description | 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 | 2,805,693.43 | 818,247.00 | -70.8% |
| 5) TOTAL, REVENUES | | | 2,805,693.43 | 818,247.00 | -70.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 6,065,733.00 | 2,167,590.00 | -64.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,065,733.00 | 2,167,590.00 | -64.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (3,260,039.57) | (1,349,343.00) | -58.6% |
| 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) | | | (3,260,039.57) | (1,349,343.00) | -58.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,768,240.86 | 18,508,201.29 | -15.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,768,240.86 | 18,508,201.29 | -15.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,768,240.86 | 18,508,201.29 | -15.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,508,201.29 | 17,158,858.29 | -7.3% |
| 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 | 18,508,201.29 | 17,158,858.29 | -7.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 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 | 18,508,201.29 | 17,158,858.29 |
| Total, Restricted Balance | | 18,508,201.29 | 17,158,858.29 |

Form 35 - County School Facilities Fund

| 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 | 481,102.70 | 399,058.40 | -17.1% |
| 5) TOTAL, REVENUES | | | 481,102.70 | 399,058.40 | -17.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 41,460.10 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 228,230.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 3,748,186.48 | 2,073,272.43 | -44.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,017,876.58 | 2,073,272.43 | -48.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,536,773.88) | (1,674,214.03) | -52.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,536,773.88) | (1,674,214.03) | -52.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,067,478.39 | 8,530,704.51 | -29.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,067,478.39 | 8,530,704.51 | -29.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,067,478.39 | 8,530,704.51 | -29.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,530,704.51 | 6,856,490.48 | -19.6% |
| 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 | 8,530,704.51 | 6,856,490.48 | -19.6% |
| 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 | 10,512,086.35 | | |
| 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 | | | 10,512,086.35 | | |
| 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) | | | 10,512,086.35 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 357,279.70 | 300,000.00 | -16.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 123,823.00 | 99,058.40 | -20.0% |
| 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 | | | 481,102.70 | 399,058.40 | -17.1% |
| TOTAL, REVENUES | | | 481,102.70 | 399,058.40 | -17.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 41,460.10 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 41,460.10 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 228,230.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 228,230.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,671,022.50 | 2,073,272.43 | -43.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 77,163.98 | 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 | | | 3,748,186.48 | 2,073,272.43 | -44.7% |
| 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 | | | 4,017,876.58 | 2,073,272.43 | -48.4% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| 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) | | | 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 | 481,102.70 | 399,058.40 | -17.1% |
| 5) TOTAL, REVENUES | | | 481,102.70 | 399,058.40 | -17.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 4,017,876.58 | 2,073,272.43 | -48.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,017,876.58 | 2,073,272.43 | -48.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (3,536,773.88) | (1,674,214.03) | -52.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,536,773.88) | (1,674,214.03) | -52.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,067,478.39 | 8,530,704.51 | -29.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,067,478.39 | 8,530,704.51 | -29.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,067,478.39 | 8,530,704.51 | -29.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,530,704.51 | 6,856,490.48 | -19.6% |
| 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 | 8,530,704.51 | 6,856,490.48 | -19.6% |
| 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 |
|---------------------------|----------------------------------|---------------------------------|-------------------|
| 7710 | State School Facilities Projects | 8,525,707.31 | 6,851,493.28 |
| 9010 | Other Restricted Local | 4,997.20 | 4,997.20 |
| Total, Restricted Balance | | 8,530,704.51 | 6,856,490.48 |

Form 40 - Special Reserve fund for Capital Outlay Projects

| 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 | 279,759.44 | 780,122.00 | 178.9% |
| 5) TOTAL, REVENUES | | | 279,759.44 | 780,122.00 | 178.9% |
| 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 | 38,884.82 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 4,311,785.18 | 1,535,517.00 | -64.4% |
| 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 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,350,670.00 | 1,535,517.00 | -64.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,070,910.56) | (755,395.00) | -81.4% |
| 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) | | | (4,070,910.56) | (755,395.00) | -81.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,417,203.41 | 2,346,292.85 | -63.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,417,203.41 | 2,346,292.85 | -63.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,417,203.41 | 2,346,292.85 | -63.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,346,292.85 | 1,590,897.85 | -32.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,346,292.85 | 1,590,897.85 | -32.2% |
| 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 | 5,711,505.87 | | |
| 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 | | | 5,711,505.87 | | |
| 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) | | | 5,711,505.87 | | |
| 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 | 241,309.44 | 220,000.00 | -8.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 38,450.00 | 34,605.00 | -10.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 525,517.00 | New |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 279,759.44 | 780,122.00 | 178.9% |
| TOTAL, REVENUES | | | 279,759.44 | 780,122.00 | 178.9% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |

| 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 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 38,884.82 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 38,884.82 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 4,311,785.18 | 1,535,517.00 | -64.4% |
| 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 | | | 4,311,785.18 | 1,535,517.00 | -64.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| 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 | | | 4,350,670.00 | 1,535,517.00 | -64.7% |
| 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 | 279,759.44 | 780,122.00 | 178.9% |
| 5) TOTAL, REVENUES | | | 279,759.44 | 780,122.00 | 178.9% |
| 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 | | 4,350,670.00 | 1,535,517.00 | -64.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,350,670.00 | 1,535,517.00 | -64.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (4,070,910.56) | (755,395.00) | -81.4% |
| 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) | | | (4,070,910.56) | (755,395.00) | -81.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,417,203.41 | 2,346,292.85 | -63.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,417,203.41 | 2,346,292.85 | -63.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,417,203.41 | 2,346,292.85 | -63.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,346,292.85 | 1,590,897.85 | -32.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,346,292.85 | 1,590,897.85 | -32.2% |
| 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 | 2,346,292.85 | 1,590,897.85 |
| Total, Restricted Balance | | 2,346,292.85 | 1,590,897.85 |

Form 51 - Bond Interest and Redemption Fund

| 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 | 1,095,820.00 | 1,095,820.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 368,000.00 | 308,000.00 | -16.3% |
| 4) Other Local Revenue | | 8600-8799 | 119,147,767.00 | 80,235,339.00 | -32.7% |
| 5) TOTAL, REVENUES | | | 120,611,587.00 | 81,639,159.00 | -32.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 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 | 126,375,601.00 | 107,565,449.00 | -14.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 126,375,601.00 | 107,565,449.00 | -14.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,764,014.00) | (25,926,290.00) | 349.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 26,319,731.00 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (26,319,731.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (32,083,745.00) | (25,926,290.00) | -19.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 131,063,957.12 | 98,980,212.12 | -24.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 131,063,957.12 | 98,980,212.12 | -24.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 131,063,957.12 | 98,980,212.12 | -24.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 98,980,212.12 | 73,053,922.12 | -26.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 98,980,212.12 | 73,053,922.12 | -26.2% |
| 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 | 111,192,096.81 | | |
| 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 | | | 111,192,096.81 | | |
| 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) | | | 111,192,096.81 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 1,095,820.00 | 1,095,820.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,095,820.00 | 1,095,820.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 368,000.00 | 308,000.00 | -16.3% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 368,000.00 | 308,000.00 | -16.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 105,562,552.00 | 70,475,124.00 | -33.2% |
| Unsecured Roll | | 8612 | 3,800,000.00 | 3,700,000.00 | -2.6% |
| Prior Years' Taxes | | 8613 | 800,000.00 | 800,000.00 | 0.0% |
| Supplemental Taxes | | 8614 | 3,100,000.00 | 2,000,000.00 | -35.5% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,206,000.00 | 2,096,000.00 | -5.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 3,679,215.00 | 1,164,215.00 | -68.4% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 119,147,767.00 | 80,235,339.00 | -32.7% |
| TOTAL, REVENUES | | | 120,611,587.00 | 81,639,159.00 | -32.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 76,359,215.00 | 60,564,215.00 | -20.7% |
| Bond Interest and Other Service Charges | | 7434 | 50,016,386.00 | 47,001,234.00 | -6.0% |
| 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) | | | 126,375,601.00 | 107,565,449.00 | -14.9% |
| TOTAL, EXPENDITURES | | | 126,375,601.00 | 107,565,449.00 | -14.9% |
| 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 | 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 | 26,319,731.00 | 0.00 | -100.0% |
| (d) TOTAL, USES | | | 26,319,731.00 | 0.00 | -100.0% |
| 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) | | | (26,319,731.00) | 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 | 1,095,820.00 | 1,095,820.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 368,000.00 | 308,000.00 | -16.3% |
| 4) Other Local Revenue | | 8600-8799 | 119,147,767.00 | 80,235,339.00 | -32.7% |
| 5) TOTAL, REVENUES | | | 120,611,587.00 | 81,639,159.00 | -32.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 126,375,601.00 | 107,565,449.00 | -14.9% |
| 10) TOTAL, EXPENDITURES | | | 126,375,601.00 | 107,565,449.00 | -14.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | (5,764,014.00) | (25,926,290.00) | 349.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 26,319,731.00 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (26,319,731.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (32,083,745.00) | (25,926,290.00) | -19.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 131,063,957.12 | 98,980,212.12 | -24.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 131,063,957.12 | 98,980,212.12 | -24.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 131,063,957.12 | 98,980,212.12 | -24.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 98,980,212.12 | 73,053,922.12 | -26.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 98,980,212.12 | 73,053,922.12 | -26.2% |
| 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 | 98,980,212.12 | 73,053,922.12 |
| Total, Restricted Balance | | 98,980,212.12 | 73,053,922.12 |

Form 67 - Self-Insurance Fund

| 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 | 21,397,721.00 | 32,981,666.41 | 54.1% |
| 5) TOTAL, REVENUES | | | 21,397,721.00 | 32,981,666.41 | 54.1% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,346,670.69 | 1,169,556.05 | -13.2% |
| 3) Employee Benefits | | 3000-3999 | 490,351.01 | 568,250.31 | 15.9% |
| 4) Books and Supplies | | 4000-4999 | 159,898.05 | 155,424.68 | -2.8% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 27,653,371.02 | 32,118,706.64 | 16.1% |
| 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 | | | 29,650,290.77 | 34,011,937.68 | 14.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (8,252,569.77) | (1,030,271.27) | -87.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (8,252,569.77) | (1,030,271.27) | -87.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,580,516.57 | 1,327,946.80 | -86.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,580,516.57 | 1,327,946.80 | -86.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 9,580,516.57 | 1,327,946.80 | -86.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,327,946.80 | 297,675.53 | -77.6% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 1,327,946.80 | 297,675.53 | -77.6% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,639,523.82 | | |
| 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 | (85,094.63) | | |
| 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 | | | 2,554,429.19 | | |
| 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 | 45,155.22 | | |
| 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 | | | 45,155.22 | | |
| 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) | | | 2,509,273.97 | | |
| 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 | 161,053.46 | 150,000.00 | -6.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 78,092.00 | 39,046.00 | -50.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 21,156,575.54 | 32,792,620.41 | 55.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 2,000.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 21,397,721.00 | 32,981,666.41 | 54.1% |
| TOTAL, REVENUES | | | 21,397,721.00 | 32,981,666.41 | 54.1% |
| 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 | 461,569.77 | 178,132.47 | -61.4% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 809,376.92 | 917,880.38 | 13.4% |
| Clerical, Technical and Office Salaries | | 2400 | 75,724.00 | 73,543.20 | -2.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,346,670.69 | 1,169,556.05 | -13.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 901.32 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 239,832.25 | 315,170.17 | 31.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 86,924.73 | 76,742.11 | -11.7% |
| Health and Welfare Benefits | | 3401-3402 | 108,570.56 | 127,932.12 | 17.8% |
| Unemployment Insurance | | 3501-3502 | 1,223.90 | 1,270.84 | 3.8% |
| Workers' Compensation | | 3601-3602 | 47,750.25 | 41,987.07 | -12.1% |
| 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 | 5,148.00 | 5,148.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 490,351.01 | 568,250.31 | 15.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 63,076.94 | 67,924.68 | 7.7% |
| Noncapitalized Equipment | | 4400 | 96,821.11 | 87,500.00 | -9.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 159,898.05 | 155,424.68 | -2.8% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,147.31 | 4,500.00 | 43.0% |
| Dues and Memberships | | 5300 | 2,590.00 | 2,000.00 | -22.8% |
| Insurance | | 5400-5450 | 4,040,033.83 | 5,140,000.00 | 27.2% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 100.00 | 100.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 23,605,999.88 | 26,972,106.64 | 14.3% |
| Communications | | 5900 | 1,500.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 27,653,371.02 | 32,118,706.64 | 16.1% |
| 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 | | | 29,650,290.77 | 34,011,937.68 | 14.7% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| (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 | 21,397,721.00 | 32,981,666.41 | 54.1% |
| 5) TOTAL, REVENUES | | | 21,397,721.00 | 32,981,666.41 | 54.1% |
| 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 | | 29,650,290.77 | 34,011,937.68 | 14.7% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 29,650,290.77 | 34,011,937.68 | 14.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (8,252,569.77) | (1,030,271.27) | -87.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (8,252,569.77) | (1,030,271.27) | -87.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,580,516.57 | 1,327,946.80 | -86.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,580,516.57 | 1,327,946.80 | -86.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 9,580,516.57 | 1,327,946.80 | -86.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,327,946.80 | 297,675.53 | -77.6% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 1,327,946.80 | 297,675.53 | -77.6% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|--------------------------------|------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 1,327,946.80 | 297,675.53 |
| Total, Restricted Net Position | | 1,327,946.80 | 297,675.53 |

Form MYP – 2024-25
Estimated Actuals

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 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/Revenue Limit Sources | 8010-8099 | 477,470,950.00 | 3.01% | 491,830,169.00 | 2.98% | 506,467,363.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 12,821,555.16 | (1.02%) | 12,690,241.74 | 1.04% | 12,822,270.45 |
| 4. Other Local Revenues | 8600-8799 | 21,379,739.47 | (14.16%) | 18,352,040.57 | (.58%) | 18,244,867.33 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 15,000.00 | 0.00% | 15,000.00 | 0.00% | 15,000.00 |
| c. Contributions | 8980-8999 | (122,343,444.76) | 4.70% | (128,088,695.70) | 2.65% | (131,481,149.32) |
| 6. Total (Sum lines A1 thru A5c) | | 389,343,799.87 | 1.40% | 394,798,755.62 | 2.85% | 406,068,351.46 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 185,577,769.45 | | 185,399,709.09 |
| b. Step & Column Adjustment | | | | 3,711,555.39 | | 3,707,994.18 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (3,889,615.75) | | (614,074.67) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 185,577,769.45 | (.10%) | 185,399,709.09 | 1.67% | 188,493,628.60 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 62,422,820.91 | | 65,202,557.50 |
| b. Step & Column Adjustment | | | | 1,092,399.37 | | 1,141,044.76 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | |
| d. Other Adjustments | | | | 1,687,337.22 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 62,422,820.91 | 4.45% | 65,202,557.50 | 1.75% | 66,343,602.26 |
| 3. Employee Benefits | 3000-3999 | 117,241,165.70 | 8.12% | 126,756,697.76 | 1.57% | 128,742,984.38 |
| 4. Books and Supplies | 4000-4999 | 18,187,734.13 | (43.40%) | 10,293,533.96 | 2.70% | 10,571,459.37 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 67,352,193.40 | (14.21%) | 57,778,336.29 | 4.85% | 60,578,277.66 |
| 6. Capital Outlay | 6000-6999 | 4,485,580.46 | (86.68%) | 597,518.46 | 0.00% | 597,518.46 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 4,263,974.00 | (50.26%) | 2,120,901.00 | 0.00% | 2,120,901.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (13,232,066.58) | (8.80%) | (12,067,385.51) | 0.00% | (12,067,385.51) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 3,000,000.00 | 0.00% | 3,000,000.00 | 0.00% | 3,000,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | (21,565,495.86) | | (39,336,755.60) |
| 11. Total (Sum lines B1 thru B10) | | 449,299,171.47 | (7.07%) | 417,516,372.69 | (2.03%) | 409,044,230.62 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (59,955,371.60) | | (22,717,617.08) | | (2,975,879.16) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 117,224,617.36 | | 57,269,245.76 | | 34,551,628.69 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 57,269,245.76 | | 34,551,628.69 | | 31,575,749.53 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 150,000.00 | | 150,000.00 | | 150,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 10,750,563.71 | | 6,131,495.68 | | 3,197,243.52 |
| e. Unassigned/Unappropriated | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 1. Reserve for Economic Uncertainties | 9789 | 28,299,818.00 | | 28,270,133.00 | | 28,228,506.00 |
| 2. Unassigned/Unappropriated | 9790 | 18,068,864.05 | | .01 | | .01 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 57,269,245.76 | | 34,551,628.69 | | 31,575,749.53 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 28,299,818.00 | | 28,270,133.00 | | 28,228,506.00 |
| c. Unassigned/Unappropriated | 9790 | 18,068,864.05 | | .01 | | .01 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 46,368,682.05 | | 28,270,133.01 | | 28,228,506.01 |
| 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. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <p>Position/Salary adjustments for future year positions. Oakland Unified School District Multi-Year Projections for the FY 2024-25 to 2026-27: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 89%. Enrollment is declining in some areas and stabilizing in others. Ø Local Control Funding Formula o The District has used the following COLA § 8.22% 2023-24 § 1.07% 2024-25 § 2.43% 2025-26 § 3.52% 2026-27 Assume (3) Average 81-82 % UPP Unduplicated FRPM/EL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs § 1.07% 2024-25 § 2.43% 2025-26 § 3.52% 2026-27 Ø Assume Lottery Funding o \$191 per annual ADA (Unrestricted) o \$82 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$115million (2024-25) \$118million (2025-26) \$121million (2026-27) Ø Assume contribution to Transportation of \$10 million (2024-25 Ø Assume Restricted Routine Maintenance in (2024-25) of \$25.3 Million Ø Assume Restricted Routine Maintenance in (2025-26) of \$25 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$24 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires Educator Effectiveness - Retire Resource 6266 2025-26 Resource 7032 and 6762 Expire 2025-26 Expenditures: Ø Assume step & column for both certificated at 2% and classified at 1.75% approximately for current and out years. Ø Assume Increase of (2024-25) & 5.10% (2025-26 and 4.5% 2026-27) to Health & Welfare Cost Ø Reduce Services & Other Operating Expenditures supported by carry over being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26) Ø Assume Capital Outlay expenditures will be decreased as funding is 1x, Resource 0007 Ø Assume change in indirect cost rate for FY 2024-25 to Proposed 3.10% Ø Assume ongoing contribution to Deferred Maintenance of \$3 million per year Other Key Considerations: The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date. As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA. 2024-25 2025-26 2026-27 2027-28 UPP 81.41% 82.4% 82.65% 83.06% Projected ADA 30,764 30,563 30,419 30,274 Funded ADA 31,929.99 30,715.91 30,606.42 30,454.35 30,454.04 The District has modeled some of the Attachment C Budget Adjustments, but has not completed the full projections nor analysis after the budget sessions and reconciliation. The District's \$2M Loan Payment has been eliminated effective the 2025-26 Fiscal year.</p> | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 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/Revenue Limit Sources | 8010-8099 | 4,470,466.00 | 0.00% | 4,470,466.00 | 0.00% | 4,470,466.00 |
| 2. Federal Revenues | 8100-8299 | 67,096,458.94 | (3.43%) | 64,792,907.78 | (.58%) | 64,417,725.78 |
| 3. Other State Revenues | 8300-8599 | 167,053,473.13 | (13.67%) | 144,212,595.65 | 2.37% | 147,637,070.32 |
| 4. Other Local Revenues | 8600-8799 | 93,482,941.15 | 0.00% | 93,482,945.71 | 0.00% | 93,482,942.07 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 122,343,444.77 | 4.70% | 128,088,695.95 | 2.65% | 131,481,149.32 |
| 6. Total (Sum lines A1 thru A5c) | | 454,446,783.99 | (4.27%) | 435,047,611.09 | 1.48% | 441,489,353.49 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 96,063,615.20 | | 116,943,565.03 |
| b. Step & Column Adjustment | | | | 1,921,272.30 | | 2,338,871.30 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 18,958,677.53 | | (1,143,128.34) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 96,063,615.20 | 21.74% | 116,943,565.03 | 1.02% | 118,139,307.99 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 72,893,766.84 | | 68,638,150.01 |
| b. Step & Column Adjustment | | | | 1,275,640.92 | | 1,201,167.63 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (5,531,257.75) | | (2,339,222.71) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 72,893,766.84 | (5.84%) | 68,638,150.01 | (1.66%) | 67,500,094.93 |
| 3. Employee Benefits | 3000-3999 | 109,663,539.02 | 0.00% | 109,663,896.31 | .79% | 110,533,819.68 |
| 4. Books and Supplies | 4000-4999 | 38,295,609.53 | (10.29%) | 34,353,288.69 | (15.57%) | 29,005,559.64 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 145,024,279.46 | (1.30%) | 143,143,350.72 | (3.68%) | 137,869,469.52 |
| 6. Capital Outlay | 6000-6999 | 13,007,697.44 | (9.84%) | 11,728,013.30 | (4.27%) | 11,227,061.71 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 7,929,911.20 | 0.00% | 7,929,911.20 | 0.00% | 7,929,911.20 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 11,164,681.07 | (2.63%) | 10,870,714.96 | (4.52%) | 10,378,988.77 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| 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) | | 494,043,099.76 | 1.87% | 503,270,890.22 | (2.12%) | 492,584,213.44 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (39,596,315.77) | | (68,223,279.13) | | (51,094,859.95) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 190,827,687.20 | | 151,231,371.43 | | 83,008,092.30 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 151,231,371.43 | | 83,008,092.30 | | 31,913,232.35 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 151,231,371.43 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |

**2024-25 End of Year Projection
General Fund
Multiyear Projections
Restricted**

Oakland Unified
Alameda County

01 61259 000000
Form MYPI
F833B3FXD1(2024-25)

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|--------------|--------------------------------------|-----------------------------|------------------------|-----------------------------|------------------------|
| 2. Unassigned/Unappropriated | 9790 | 0.00 | Positive, revise components | 83,008,092.30 | Positive, revise components | 31,913,232.35 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 151,231,371.43 | | 83,008,092.30 | | 31,913,232.35 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

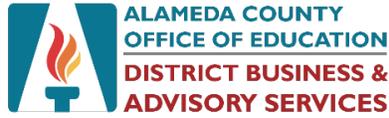
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Oakland Unified School District Multi-Year Projections for the FY 2024-25 to 2026-27: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 89%. Enrollment is declining in some areas and stabilizing in others. Ø Local Control Funding Formula o The District has used the following COLA § 8.22% 2023-24 § 1.07% 2024-25 § 2.43% 2025-26 § 3.52% 2026-27 Assume (3) Average 81-82 % UPP Unduplicated FRPMEL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs § 1.07% 2024-25 § 2.43% 2025-26 § 3.52% 2026-27 Ø Assume Lottery Funding o \$191 per annual ADA (Unrestricted) o \$82 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$115million (2024-25) \$118million (2025-26) \$121million (2026-27) Ø Assume contribution to Transportation of \$10 million (2024-25 Ø Assume Restricted Routine Maintenance in (2024-25) of \$25.3 Million Ø Assume Restricted Routine Maintenance in (2025-26) of \$25 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$24 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires Educator Effectiveness - Retire Resource 6266 2025-26 Resource 7032 and 6762 Expire 2025-26 Expenditures: Ø Assume step & column for both certificated at 2% and classified at 1.75% approximately for current and out years. Ø Assume Increase of (2024-25) & 5.10% (2025-26 and 4.5% 2026-27) to Health & Welfare Cost Ø Reduce Services & Other Operating Expenditures supported by carry over being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26) Ø Assume Capital Outlay expenditures will be decreased as funding is 1x, Resource 0007 Ø Assume change in indirect cost rate for FY 2024-25 to Proposed 3.10% Ø Assume ongoing contribution to Deferred Maintenance of \$3 million per year Other Key Considerations: The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date. As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA. 2024-25 2025-26 2026-27 2027-28 UPP 81.41% 82.4% 82.65% 83.06% Projected ADA 30,764 30,563 30,419 30,274 Funded ADA 31,929.99 30,715.91 30,606.42 30,454.35 30,454.04 The District has modeled some of the Attachment C Budget Adjustments, but has not completed the full projections nor analysis after the budget sessions and reconciliation. The District's \$2M Loan Payment has been eliminated effective the 2025-26 Fiscal year.

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 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/Revenue Limit Sources | 8010-8099 | 481,941,416.00 | 2.98% | 496,300,635.00 | 2.95% | 510,937,829.00 |
| 2. Federal Revenues | 8100-8299 | 67,096,458.94 | (3.43%) | 64,792,907.78 | (.58%) | 64,417,725.78 |
| 3. Other State Revenues | 8300-8599 | 179,875,028.29 | (12.77%) | 156,902,837.39 | 2.27% | 160,459,340.77 |
| 4. Other Local Revenues | 8600-8799 | 114,862,680.62 | (2.64%) | 111,834,986.28 | (.10%) | 111,727,809.40 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 15,000.00 | 0.00% | 15,000.00 | 0.00% | 15,000.00 |
| c. Contributions | 8980-8999 | .01 | 2,450.00% | .26 | (100.00%) | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 843,790,583.86 | (1.65%) | 829,846,366.71 | 2.13% | 847,557,704.95 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 281,641,384.65 | | 302,343,274.12 |
| b. Step & Column Adjustment | | | | 5,632,827.69 | | 6,046,865.48 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 15,069,061.78 | | (1,757,203.01) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 281,641,384.65 | 7.35% | 302,343,274.12 | 1.42% | 306,632,936.59 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 135,316,587.75 | | 133,840,707.51 |
| b. Step & Column Adjustment | | | | 2,368,040.29 | | 2,342,212.39 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (3,843,920.53) | | (2,339,222.71) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 135,316,587.75 | (1.09%) | 133,840,707.51 | 0.00% | 133,843,697.19 |
| 3. Employee Benefits | 3000-3999 | 226,904,704.72 | 4.19% | 236,420,594.07 | 1.21% | 239,276,804.06 |
| 4. Books and Supplies | 4000-4999 | 56,483,343.66 | (20.96%) | 44,646,822.65 | (11.36%) | 39,577,019.01 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 212,376,472.86 | (5.39%) | 200,921,687.01 | (1.23%) | 198,447,747.18 |
| 6. Capital Outlay | 6000-6999 | 17,493,277.90 | (29.54%) | 12,325,531.76 | (4.06%) | 11,824,580.17 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 12,193,885.20 | (17.57%) | 10,050,812.20 | 0.00% | 10,050,812.20 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (2,067,385.51) | (42.12%) | (1,196,670.55) | 41.09% | (1,688,396.74) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 3,000,000.00 | 0.00% | 3,000,000.00 | 0.00% | 3,000,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | (21,565,495.86) | | (39,336,755.60) |
| 11. Total (Sum lines B1 thru B10) | | 943,342,271.23 | (2.39%) | 920,787,262.91 | (2.08%) | 901,628,444.06 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (99,551,687.37) | | (90,940,896.21) | | (54,070,739.11) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 308,052,304.56 | | 208,500,617.19 | | 117,559,720.99 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 208,500,617.19 | | 117,559,720.99 | | 63,488,981.88 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 150,000.00 | | 150,000.00 | | 150,000.00 |
| b. Restricted | 9740 | 151,231,371.43 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 10,750,563.71 | | 6,131,495.68 | | 3,197,243.52 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 28,299,818.00 | | 28,270,133.00 | | 28,228,506.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2. Unassigned/Unappropriated | 9790 | 18,068,864.05 | | 83,008,092.31 | | 31,913,232.36 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 208,500,617.19 | | 117,559,720.99 | | 63,488,981.88 |
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 28,299,818.00 | | 28,270,133.00 | | 28,228,506.00 |
| c. Unassigned/Unappropriated | 9790 | 18,068,864.05 | | .01 | | .01 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 46,368,682.05 | | 28,270,133.01 | | 28,228,506.01 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 4.92% | | 3.07% | | 3.13% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | N/A | | | | | |
| 2. Special education pass-through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 30,763.69 | | 30,563.12 | | 30,418.74 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 943,342,271.23 | | 920,787,262.91 | | 901,628,444.06 |
| 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) | | 943,342,271.23 | | 920,787,262.91 | | 901,628,444.06 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 2% | | 2% | | 2% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 18,866,845.42 | | 18,415,745.26 | | 18,032,568.88 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 18,866,845.42 | | 18,415,745.26 | | 18,032,568.88 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

SB 858 Reserve Level Disclosure Requirements Document



**SB 858 RESERVE LEVEL DISCLOSURE REQUIREMENTS
2025-2026 ADOPTED BUDGET**

District Name: _____

| Year: | Minimum Reserve Level Required | |
|----------------|--------------------------------|---|
| 2025-26 | | % |
| 2026-27 | | % |
| 2027-28 | | % |

**Amount of Assigned & Unassigned Ending Fund Balance
Exceeding the Minimum Reserve in Each Year**

| | | |
|----------------|---------------------|----|
| 2025-26 | Total Amount | \$ |
| 2026-27 | Total Amount | \$ |
| 2027-28 | Total Amount | \$ |

Reasons for the Reserve is Over the Minimum Required

| | |
|----------------|--|
| 2025-26 | |
| 2026-27 | |
| 2027-28 | |

I hereby certify, in accordance with the regulations and pursuant to Senate Bill (SB) 858 [Chapter 32/2014], that the above information was provided at a public hearing for the budget adoption.

Lisa Grant-Dunson

CBO Signature

Date

Print Name

2025-26 Draft Proposed Budget Presentation



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

Oakland Unified School District

2025-26 **DRAFT** Proposed Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

June 11, 2025

2025-26 Proposed Budget Public Hearing

www.ousd.org



@OUSDnews

Purpose

Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 25, 2025, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing is scheduled for June 11, 2025. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2025-26 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

Summary Budget Assumptions

| OUSD 2024-28 Budget Assumptions - Draft Budget | | | | |
|---|----------------|----------------|----------------|----------------|
| Category | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Cost of Living Adjustment (COLA) | 1.07% | 2.30% | 3.02% | 3.42% |
| Enrollment | 33,835 | 33,655 | 33,496 | 33,496 |
| Attendance Used for Funding (Highest Year or Average) | 30,765 | 30,563 | 30,582 | 30,582 |
| Attendance (ADA) | 30,764 | 30,563 | 30,419 | 30,419 |
| Enrollment to ADA % | 90.92% | 90.81% | 90.81% | 90.81% |
| Unduplicated Pupil Count | 81.41% | 82.40% | 82.65% | 82.65% |
| Salary and Negotiated Increases Adjusted - OEA | | | | |
| Salary and Negotiated Increases - BCTC | \$1.1M | \$.28M | | |
| Salary and Negotiated Increases - SEIU | | | | |
| Salary and Negotiated Increases UAOS,MgtConf | 10.5% | | | |
| Salary and Negotiated Increases - AFSCME | 10.5% | 6.4% | 5.8% | |
| Step & Column Certificated | 2.0% | 2.0% | 2.0% | 2.0% |
| Step & Column Classified | 1.75% | 1.75% | 1.75% | 1.75% |
| Special Education Contribution | \$115.3 | \$118.3 | \$120.9 | \$123.9 |
| Routine Restricted Maintenance Contribution | \$25.3 | \$27.4 | \$28.8 | \$30.2 |
| Health Benefit Assumptions * | 10.25% | 5.10% | 4.50% | 4.50% |
| MYP change in Health Benefit Cost - Gen Fund Combined | \$4M | \$14.10 | \$4.00 | |
| Mandatories & Benefits - Certificated | 5.03% | 5.14% | 5.14% | 5.14% |
| Mandatories & Benefits - Classified | 11.23% | 11.34% | 11.34% | 11.34% |
| State Teachers Retirement System | 19.10% | 19.10% | 19.10% | 19.10% |
| California Public Retirement System | 27.05% | 27.40% | 27.50% | 27.50% |
| Total Mandatories & Benefits Certificated | 24.13% | 24.24% | 24.24% | 24.24% |
| Total Mandatories & Benefits Classified | 38.28% | 38.74% | 38.84% | 38.84% |

* 2025-26 Projected Increase cited and confirmed by SEGAL, broker for HBGB on January 16 for Kaiser (4.8%) and Sutter (18.5%). Kaiser is the primary benefit selection for the majority of employees. The 4.76% increase from Kaiser was CONFIRMED by the HBGB selected broker Segal on 3/3/2025.

Current Status of Budget Development

- The District is completing the budget development and reconciliation process for all funds which includes completing the evaluation and implementation of Adjustments in Attachment C totaling \$106.6M. This includes all budget adjustments for all sites and departments as provided during the budget development process:
 - Local Control Funding Formula (LCFF) Revisions and other revised projections as of May Revise
 - *The value of the AFSCME TA is NOT included in the Proposed Draft Budget in the salary lines due to the recent approval on May 28, 2025. The reserve remains in Object 4394 until the adjustments are implemented.*

2025-26 Budget Adjustments Update

- On December 11, 2024, the District presented and the Board Adopted Resolution 24-2255, Budget Balancing Solutions for Implementation in the 2025-26 Budget, Attachment C
- An update and reconciliation of those Board Agenda Items will be provided with the final Proposed Budget.

Attachment C Summary

Reconciliation in Progress to Close the Remaining Deficit

2025-26 Budget Balancing Solutions Summary, Attachment C Draft 3

| Attachment C Summary - \$95M | | Ongoing | | | | One Time | | | | Grand Total |
|------------------------------|----------------|--------------|---------------|------------|---------------|--------------|---------------|------------|---------------|-------------|
| | | Unrestricted | | Restricted | | Unrestricted | | Restricted | | |
| | | Personnel | Non-Personnel | Personnel | Non-Personnel | Personnel | Non-Personnel | Personnel | Non-Personnel | |
| Re-Envision | School Site | -\$40.06 | -\$1.00 | -\$46.04 | -\$2.00 | \$0.00 | \$0.00 | \$0.00 | -\$12.50 | -\$101.60 |
| | Central Office | -\$2.20 | -\$2.00 | -\$1.86 | -\$2.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$8.06 |
| | Other | -\$3.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$3.70 |
| Redesign | School Site | -\$2.00 | \$0.00 | -\$2.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$4.80 |
| | Central Office | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Restructure | School Site | -\$12.64 | \$0.00 | \$0.00 | \$0.00 | -\$30.00 | \$0.00 | \$0.00 | \$0.00 | -\$42.64 |
| | Central Office | -\$2.00 | \$0.00 | -\$0.80 | \$0.00 | -\$9.00 | \$0.00 | \$0.00 | \$0.00 | -\$11.80 |
| | Other | -\$2.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$2.00 |
| Total | School Site | -\$54.70 | -\$1.00 | -\$48.84 | -\$2.00 | -\$30.00 | \$0.00 | \$0.00 | -\$12.50 | -\$149.04 |
| | Central Office | -\$4.20 | -\$2.00 | -\$2.66 | -\$2.00 | -\$9.00 | \$0.00 | \$0.00 | \$0.00 | -\$19.86 |
| | Other | -\$5.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$5.70 |
| Grand Total | | -\$64.60 | -\$3.00 | -\$51.50 | -\$4.00 | -\$39.00 | \$0.00 | \$0.00 | -\$12.50 | -\$174.60 |

| | |
|----------------------|----------|
| Unrestricted Target | \$95.0 |
| Ongoing Reductions | -\$67.6 |
| One Time Adjustments | -\$39.0 |
| Total Adjustments | -\$106.6 |
| Variance -Over/Under | -\$11.6 |

Estimated - Fund Balance Summary

2025-26 Draft Budget Summary

| | Unrestricted | Restricted | Total Fund |
|---|-------------------------|-----------------------|-----------------------|
| A. Revenues | | | |
| 5) Total Revenues | \$ 520,622,669 | \$ 268,011,700 | \$ 788,634,369 |
| 9) Total Expenditures | | | |
| | <u>\$ 442,729,554</u> | <u>\$ 466,254,167</u> | <u>\$ 908,983,722</u> |
| C. Excess (Deficiency) of Revenues Over Expenditures | \$ 77,893,115 | \$ (198,242,467) | \$ (120,349,353) |
| D. Other Financing Sources/Uses | | | |
| 4) Total, Other Financing Sources/Uses | <u>\$ (151,586,125)</u> | <u>\$ 148,752,008</u> | <u>\$ (2,834,117)</u> |
| E. Net Increase (Decrease) in Fund Balance (C +D4) | \$ (73,693,010) | \$ (49,490,460) | \$ (123,183,470) |
| F. Fund Balance, Reserves | | | |
| 1) Beginning Fund Balance | | | |
| a) Adjusted Beginning Balance (F1c + F1d) | \$ 57,269,246 | \$ 151,231,371 | \$ 208,500,617 |
| b) Restricted | \$ - | \$ - | |
| 2) Ending Balance, June 30 (E + F1e) | \$ (16,423,764) | \$ 101,740,912 | \$ 85,317,148 |
| Restricted Reserve | \$150,000 | \$ 101,740,912 | \$ 101,890,912 |
| Other Assignments | \$10,750,564 | \$0 | \$10,750,564 |
| Reserve for Economic Uncertainty | \$27,354,535 | | \$27,354,535 |
| Unassigned Unappropriated | \$ (54,678,863) | \$ 101,740,912 | \$ (54,678,863) |

Estimated Actuals to Proposed Budget

| Oakland Unified - 2024-25 Third Interim vs 2025-26 Draft Budget | | | | | | | | | | |
|---|--------------|--|------------------|-----------------|----------------------|------------------|------------------|--|-------------------|------------------|
| Unrestricted and Restricted | | | | | | | | | | |
| Description | Object Codes | 2024-25 Third Interim Budget (Estimated Actuals) | | | 2025-26 Draft Budget | | | Variance Third Interim to Draft Budget | | |
| | | UnRestricted (A2) | Restricted (B2) | Combined (C2) | UnRestricted (A2) | Restricted (B2) | Combined (C2) | UnRestricted (A-A2) | Restricted (B-B2) | Combined (C-C2) |
| A. Revenues | | | | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 477,470,950.00 | 4,470,466.00 | 481,941,416.00 | 491,227,018.00 | 4,470,466.00 | 495,697,484.00 | 13,756,068.00 | 0.00 | 13,756,068.00 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 67,096,458.94 | 67,096,458.94 | 0.00 | 63,192,806.45 | 63,192,806.45 | 0.00 | (3,903,652.49) | (3,903,652.49) |
| 3) Other State Revenue | 8300-8599 | 12,821,555.16 | 167,053,473.13 | 179,875,028.29 | 11,628,095.89 | 148,702,599.23 | 160,330,695.12 | (1,193,459.27) | (18,350,873.90) | (19,544,333.17) |
| 4) Other Local Revenue | 8600-8799 | 21,379,739.47 | 93,482,941.15 | 114,862,680.62 | 17,767,555.24 | 51,645,828.19 | 69,413,383.43 | (3,612,184.23) | (41,837,112.96) | (45,449,297.19) |
| 5) Total Revenues | | 511,672,244.63 | 332,103,339.22 | 843,775,583.85 | 520,622,669.13 | 268,011,699.87 | 788,634,369.00 | 8,950,424.50 | (64,091,639.35) | (55,141,214.85) |
| B. Expenditures | | | | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 185,577,769.45 | 96,117,597.03 | 281,695,366.48 | 183,474,826.88 | 89,976,498.02 | 273,451,324.90 | (2,102,942.57) | (6,141,099.01) | (8,244,041.58) |
| 2) Classified Salaries | 2000-2999 | 62,422,820.91 | 72,904,766.84 | 135,327,587.75 | 66,160,102.53 | 71,456,303.11 | 137,616,405.64 | 3,737,281.62 | (1,448,463.73) | 2,288,817.89 |
| 3) Employee Benefits | 3000-3999 | 117,241,165.70 | 109,658,851.01 | 226,900,016.71 | 126,995,155.61 | 113,353,137.99 | 240,348,293.60 | 9,753,989.91 | 3,694,286.98 | 13,448,276.89 |
| 4) Books and Supplies | 4000-4999 | 18,187,734.13 | 38,168,852.79 | 56,356,586.92 | 20,873,426.89 | 34,429,427.08 | 55,302,853.97 | 2,685,692.76 | (3,739,425.71) | (1,053,732.95) |
| 5) Services an Other Operating Expenditures | 5000-5999 | 67,352,193.40 | 145,080,453.38 | 212,432,646.78 | 57,849,542.31 | 138,428,814.59 | 196,278,356.90 | (9,502,651.09) | (6,651,638.79) | (16,154,289.88) |
| 6) Capital Outlay | 6000-6999 | 4,485,580.46 | 13,017,986.44 | 17,503,566.90 | 371,229.00 | 1,686,648.68 | 2,057,877.68 | (4,114,351.46) | (11,331,337.76) | (15,445,689.22) |
| | 7100-7299 | | | | | | | | | |
| 7) Other Outgo (excluding Transfers of Indirect Cost) | 7400-7499 | 4,263,974.00 | 7,929,911.20 | 12,193,885.20 | 26,000.00 | 5,911,683.21 | 5,937,683.21 | (4,237,974.00) | (2,018,227.99) | (6,256,201.99) |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | (13,232,066.58) | 11,164,681.07 | (2,067,385.51) | (13,020,728.81) | 11,011,654.43 | (2,009,074.38) | 211,337.77 | (153,026.64) | 58,311.13 |
| 9) Total Expenditures | | 446,299,171.47 | 494,043,099.76 | 940,342,271.23 | 442,729,554.41 | 466,254,167.11 | 908,983,721.52 | (3,569,617.06) | (27,788,932.65) | (31,358,549.71) |
| C. Excess (Deficiency) of Revenues Over | | 65,373,073.16 | (161,939,760.54) | (96,566,687.38) | 77,893,114.72 | (198,242,467.24) | (120,349,352.52) | 12,520,041.56 | (36,302,706.70) | (23,782,665.14) |
| D. Other Financing Sources/Uses | | | | | | | | | | |
| 1) Interfund Transfers | | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| a) Transfers In | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Transfers Out | | 3,000,000.00 | 0.00 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.00 | 0.00 | 0.00 |
| 2) Other Sources/Uses | | | | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| a) Sources | | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 |
| b) Uses | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3) Contributions | | (122,343,444.76) | 122,343,444.77 | 0.01 | (148,601,124.57) | 148,752,007.57 | 150,883.00 | (26,257,679.81) | 26,408,562.80 | 150,882.99 |
| 4) Total, Other Financing Sources/Uses | | (125,328,444.76) | 122,343,444.77 | (2,984,999.99) | (151,586,124.57) | 148,752,007.57 | (2,834,117.00) | (26,257,679.81) | 26,408,562.80 | 150,882.99 |
| E. Net Increase (Decrease) in Fund Balance (C + D4) | | (59,955,371.60) | (39,596,315.77) | (99,551,687.37) | (73,693,009.85) | (49,490,459.67) | (123,183,469.52) | (13,737,638.25) | (9,894,143.90) | (23,631,782.15) |
| F. Fund Balance, Reserves | | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | | |
| a) As of July 1 - Unaudited | | 118,160,823.36 | 190,827,687.20 | 308,988,510.56 | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | (60,891,577.60) | (39,596,315.77) | (100,487,893.37) |
| b) Audit Adjustments | | (936,206.00) | 0.00 | (936,206.00) | 0.00 | 0.00 | 0.00 | 936,206.00 | 0.00 | 936,206.00 |
| c) As of July 1 - Audited (F1a + F1b) | | 117,224,617.36 | 190,827,687.20 | 308,052,304.56 | 57,269,245.76 | 151,231,371.43 | 208,500,617.19 | (59,955,371.60) | (39,596,315.77) | (99,551,687.37) |

LCFF Projection Draft Budget - 2025-26

| Oakland Unified (61259) - 2025-26 Budget Adoption | | v.26.1c | | | | | PY1 | | | | | v.26.1c | | | | | CY | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|--|--------------|--|--|-------------------------------|--|--|-------|--|---------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|------------|--|--------------|--|-------------------------------|---------------|--|--|-------|--------|--|----------------|----------------|--|--------|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA | | 2024-25 | | | | | | | | | | 2025-26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF ENTITLEMENT CALCULATION | | COLA & Augmentation | | | | | Base Grant Proration | | | | | Unduplicated Pupil Percentage | | | | | COLA & Augmentation | | | | | Base Grant Proration | | | | | Unduplicated Pupil Percentage | | | | | | | | | | | | | | |
| Calculation Factors | | 1.07% | | | | | 0.00% | | | | | 81.41% | | | | | 81.41% | | | | | 2.30% | | | | | 0.00% | | | | | 82.40% | | | | | 82.40% | | | | |
| | | Current Year | | | | | Prior Year | | | | | Current Year | | | | | Prior Year | | | | | Current Year | | | | | Prior Year | | | | | | | | | | | | | | |
| | | ADA | | Base | | | Grade Span | | Supplemental | | | Concentration | | | Total | | | ADA | | Base | | | Grade Span | | Supplemental | | | Concentration | | | Total | | | | | | | | | | |
| Grades TK-3 | | 11,316.44 | \$ 10,025 | \$ 1,043 | \$ 1,802 | \$ 1,900 | \$ 167,144,784 | | | | | | | | | | 11,316.44 | \$ 10,256 | \$ 1,067 | \$ 1,866 | \$ 2,017 | \$ 172,073,965 | | | | | | | | | | | | | | | | | | | |
| Grades 4-6 | | 7,159.61 | 10,177 | | 1,657 | 1,747 | 97,235,049 | | | | | | | | | | 7,159.60 | 10,411 | | 1,716 | 1,854 | 100,097,881 | | | | | | | | | | | | | | | | | | | |
| Grades 7-8 | | 4,038.91 | 10,478 | | 1,706 | 1,799 | 56,475,003 | | | | | | | | | | 4,038.89 | 10,719 | | 1,766 | 1,909 | 58,137,985 | | | | | | | | | | | | | | | | | | | |
| Grades 9-12 | | 8,250.21 | 12,144 | 316 | 2,029 | 2,139 | 137,181,878 | | | | | | | | | | 8,248.67 | 12,423 | 323 | 2,101 | 2,270 | 141,189,213 | | | | | | | | | | | | | | | | | | | |
| Subtract Necessary Small School ADA and Funding | | - | - | - | - | - | - | | | | | | | | | | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | |
| Total Base, Supplemental, and Concentration Grant | | | \$328,820,952 | \$ 14,410,118 | \$ 55,884,883 | \$ 58,920,761 | \$ 458,036,714 | | | | | | | | | | | \$ 336,366,136 | \$ 14,738,967 | \$ 57,862,122 | \$ 62,531,819 | \$ 471,499,044 | | | | | | | | | | | | | | | | | | | |
| NSS Allowance | | | - | - | - | - | - | | | | | | | | | | | - | - | - | - | - | | | | | | | | | | | | | | | | | | | |
| TOTAL BASE | | 30,765.17 | \$328,820,952 | \$ 14,410,118 | \$ 55,884,883 | \$ 58,920,761 | \$ 458,036,714 | | | | | | | | | | 30,763.60 | \$ 336,366,136 | \$ 14,738,967 | \$ 57,862,122 | \$ 62,531,819 | \$ 471,499,044 | | | | | | | | | | | | | | | | | | | |
| ADD ONS: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | | \$10,094,682 | | | | | | | | | | | | | | | | | | | | | | | | | | | | \$10,094,682 | | | | | | |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | | | | 6,261,846 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 6,405,868 | | | | | | |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Transitional Kindergarten (Commencing 2022-23) | | TK ADA | 1,000.23 | TK Add-on rate | \$ 3,077.00 | | 3,077,708 | | | | | | | | | | TK ADA | 1,025.23 | TK Add-on rate | \$ 3,148.00 | | | | | | | | | | | | | | | 3,227,424 | | | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| LCFF Entitlement Before Adjustments | | | | | | | \$ 477,470,950 | | | | | | | | | | | | | | | | | | | | | | | | | | | | \$ 491,227,018 | | | | | | |
| Miscellaneous Adjustments | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| ADJUSTED LCFF ENTITLEMENT | | | | | | | \$ 477,470,950 | | | | | | | | | | | | | | | | | | | | | | | | | | | | \$ 491,227,018 | | | | | | |
| Local Revenue (including RDA) | | | | | | | (173,576,133) | | | | | | | | | | | | | | | | | | | | | | | | | | | (174,170,473) | | | | | | | |
| Gross State Aid | | | | | | | \$ 303,894,817 | | | | | | | | | | | | | | | | | | | | | | | | | | | | \$ 317,056,545 | | | | | | |
| Education Protection Account Entitlement | | | | | | | (46,967,710) | | | | | | | | | | | | | | | | | | | | | | | | | | | (51,434,418) | | | | | | | |
| Net State Aid | | | | | | | \$ 256,927,107 | | | | | | | | | | | | | | | | | | | | | | | | | | | \$ 265,622,127 | | | | | | | |

LCAP & Budget Draft Timelines

Local Control and Accountability Plan:

- First Draft LCAP for Initial Review by Governing Board, LCAP Parent & Student Advisory Committee, and Alameda County Office of Education
 - Provided to PSAC, Governing Board, & Posted on Website in May 2024
- Revised Draft LCAP for 6/11/25 Public Hearing and Presentation to Governing Board
 - Provided to PSAC, Governing Board, & Posted on Website by 6/6/25
- Final LCAP for Adoption on 6/25/25
 - Provided to PSAC, Governing Board, & Posted on Website by 6/22/25

LCAP & Budget Draft Timelines

2025-26 Budget

- 6/5/23 - Budget & Finance Meeting
- 6/11/25 - Governing Board Meeting Public Hearing - Draft Proposed Budget
- 6/25/25 - Governing Board Meeting - Proposed Budget Adoption

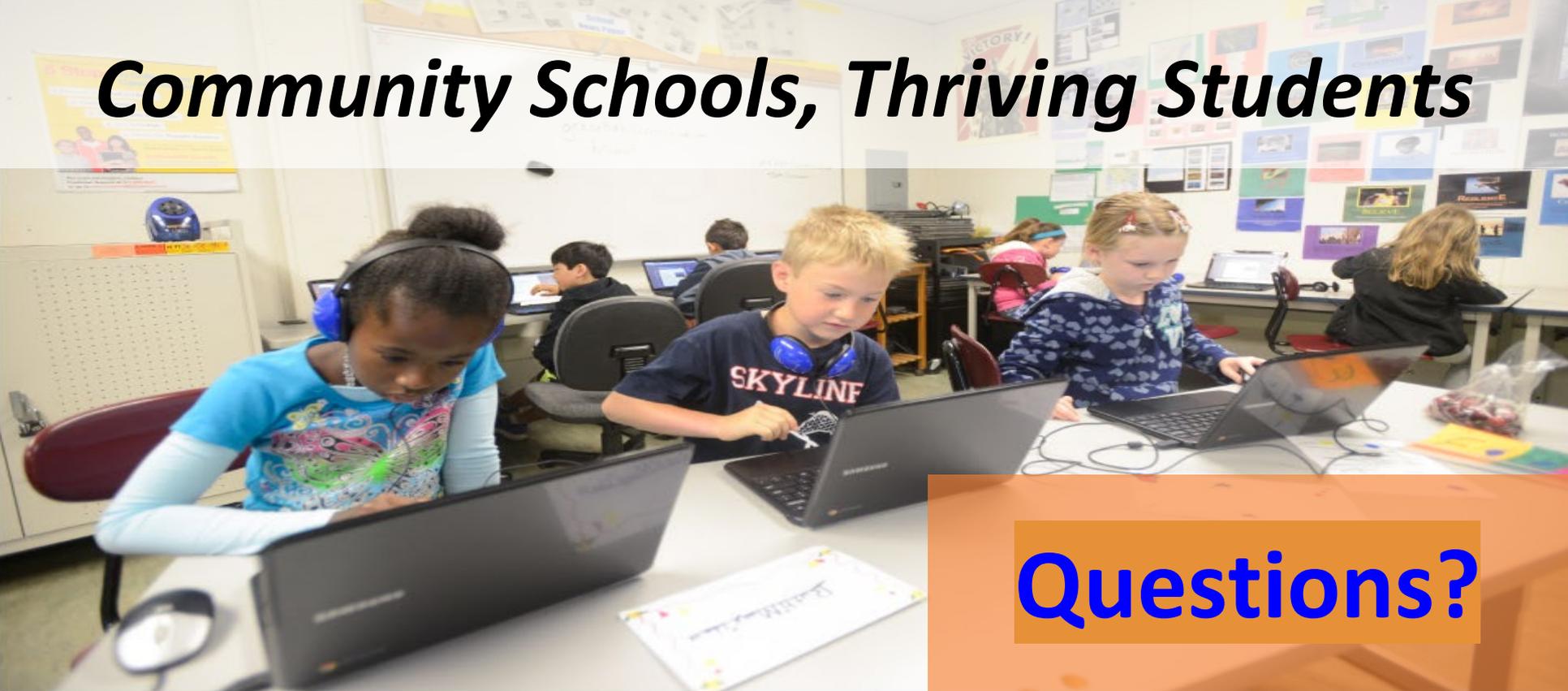
Next Steps

- Complete LCAP and Budget Development and reconciliation for June 25, 2025 Budget Adoption

- June 25, 2025
LCAP & Budget Adoption
- June 26, 2025
Submit to Alameda County Office of Education



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

www.ousd.org



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Contact us for additional information [optional contact area]
Phone: 510.555.5555 | Email: info@ousd.org