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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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		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

DescriptionResource CodesObject Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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

DescriptionResource CodesObject Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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

DescriptionResource CodesObject Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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

DescriptionResource CodesObject Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%

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)	
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

DescriptionResource CodesObject Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		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

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			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%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
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	Except 7600-7699	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		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		8900-8929 7600-7629							
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			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		8930-8979 7630-7699							
a) Sources			15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
b) Uses			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			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%
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%

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) 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					
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 - B10)			(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) 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					
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 - B10)			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) 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					
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 - B10)			(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) 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					
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 - B10)			(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	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	705,393.43	700,000.00	-0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	118,247.00	118,247.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	(17,947.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
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	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	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					
(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 01I) (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>						

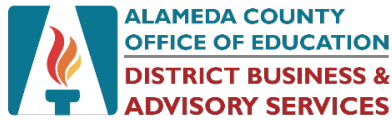
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING 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 01I, 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 01I)						
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					

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 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 carryover 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 01I) (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 01I, 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 01I)						
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 01I) (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

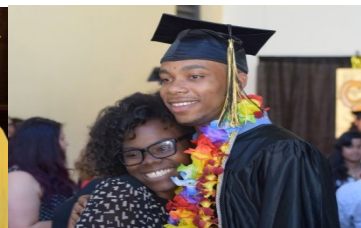


**OAKLAND UNIFIED
SCHOOL DISTRICT**

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										
		2024-25 Third Interim Budget (Estimated Actuals)			2025-26 Draft Budget			Variance Third Interim to Draft Budget		
Description	Object Codes	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 Costs)	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													
Calculation Factors		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
		1.07%	0.00%	81.41%	81.41%			2.30%	0.00%	82.40%	82.40%		
		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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