

2025-26

Proposed Adopted Budget

Board Office Use: Legislative File Info.	
File ID Number	24-1635
Introduction Date	6/11/2025
Enactment Number	
Enactment Date	



Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Interim Chief Financial Officer

Meeting Date June 25, 2025

Subject 2025-26 Proposed Adopted Budget

Ask of the Board It is recommended that the Governing Board receive, review, and adopt the 2025-26 Proposed 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 was held on 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.

The Budget Development process began in Fall 2024 with the district again starting budget development earlier to include not only forecasting the impending year, but also necessary adjustments and realignment 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 were codified in the District’s budget balancing solutions listed in Attachment B, which included 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, which yielded a recommendation for full release of oversight, which is now scheduled to begin on July 1, 2025.

The Proposed Adopted budget reflects a \$30.5M deficit in the Unrestricted General Fund and \$82.2M in the Restricted General Fund. The Unrestricted General Fund, less reserves

are currently projected to have \$329K in its Unassigned/Unappropriated balance. This Reserve for Economic Uncertainties is not a firm 3%, but rather 2.9% due to the challenges to balance the budget.

The District has made significant changes in how positions are funded, as well as new and pending, which included the additional strategies in Attachment C, which included the use of \$15M in Parcel Tax and reducing the vacancy budget by \$ 10M. This means positions are included in the budget, and in the event positions can be filled beyond the amount in the budget and its various resources, the budget will be adjusted to fund the positions. The District has also used \$15M of deferred revenue that it received to support the budget adoption and address the \$50M deficit that remained to address. It is not anticipated that the use of the parcel tax will be required, but the use of one time options continues to stress the challenge to balance the budget absent restructuring work.

There are also other reserves of 1x Money and obligations that are normally made, but as with the 2024-25 Budget adoption are being deferred until the additional changes to the budget as summarized below which include pending salary changes with the implementation of Tentative Agreements and position changes per the MOU's with OEA and UAOS. Finally, the adjustments to the 5000 Object Codes are also pending changes post budget adoption. We are also finalizing the final expenses for the year and anticipate some additional upside to the beginning balance for 2025-26.

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 are not in this proposed budget and will be reflected in the revised budget in 2025-26. The Board will also be recommended to ratify the AB1200 for an agreement with the Teamsters bargaining unit on June 25, 2025 that will follow the same process as noted above. Lastly, at the same Board meeting, the Board will approve the AB1200 for the Impact Bargaining with OEA and UAOS. The positions previously recommended for reduction have been now recommended for rescission and in one case additional FTE added. These positions are in the budget pending Board approval; thus, the projected savings has been reversed.

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 and 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 Unrestricted General Fund is projected to expend \$515.2 and the Restricted General Fund \$468.7M with the noted caveats of edits that will occur after the budget is adopted and the new salary schedules can be reflected in the budget proper. The June 25, 2025

Board Agenda also includes revisions to the Certificated and Classified Layoff agenda item that was approved in February. During Budget Development, there were positions that the District either needs to maintain for contractual reasons, funding was confirmed, or as noted above, additional funding was awarded to the District and budget revisions were required. These positions should not impact the proposed adopted budget as the revenue and expenditure projections were amended prior to adoption.

2025-26 MYP Fund Balance Summary - Unrestricted

	2025-26 Unrestricted	2026-27 Unrestricted	2027-28 Unrestricted
A. Revenues			
5) Total Revenues	\$ 520,622,669	\$ 533,495,023	\$ 552,690,135
B. Expenditures			
9) Total Expenditures	\$ 447,746,095	\$ 459,265,013	\$ 471,472,041
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 72,876,574	\$ 74,230,010	\$ 81,218,094
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (103,470,616)	\$ (152,244,841)	\$ (153,330,103)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (30,594,042)	\$ (78,014,831)	\$ (72,112,009)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 57,269,246	\$ 26,675,204	\$ (51,339,626)
2) Ending Balance, June 30 (E + F1e)	\$ 26,675,204	\$ (51,339,626)	\$ (123,451,635)
Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ -	\$ -	\$ -
Reserve for Economic Uncertainty	\$ 26,196,022	\$ 26,610,273	\$ 27,114,390
Unassigned Unappropriated	\$ 329,182	\$ (78,099,900)	\$ (150,716,025)

2025-26 MYP Fund Balance Summary - Restricted

	2025-26 Restricted	2026-27 Restricted	2027-28 Restricted
A. Revenues			
5) Total Revenues	\$ 285,912,734	\$ 269,530,467	\$ 272,851,
B. Expenditures			
9) Total Expenditures	\$ 468,660,391	\$ 424,759,103	\$ 429,355,
C. Excess (Deficiency) of Revenues Over	\$ (182,747,657)	\$ (155,228,635)	\$ (156,504,
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 100,485,616	\$ 149,259,841	\$ 150,345,
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (82,262,042)	\$ (5,968,795)	\$ (6,159,
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 151,231,371	\$ 68,969,330	\$ 63,000,
2) Ending Balance, June 30 (E + F1e)	\$ 68,969,330	\$ 63,000,535	\$ 56,840,

The District's Cash Flow continues to remain strong, though declining from levels in prior years due to one time funds, with a projected \$265M ending cash balance, down \$26M from the draft projected budget. One key area of recovery and sustainability is continuous improvement of cash management. The District is focused on zero reliance of cash borrowing from Alameda County, which the District has not done since the Fall of 2020.

The District's Restructure Plan must yield results to offset the effects of reduced revenues and increased spending and investments. The District is very proud to be in a position to offer competitive compensation. It continues the work to negotiate with its labor partners, while taking a shared approach of ensuring sustainability. The District continues to contend, and our financials continue to show how decisions must be made to alleviate stark fiscal crisis. The Multi-Year projection reflects a \$78M deficit in the 2026-27 year and a \$72.6M deficit in the 2027-28 year, including the minimum reserve requirement that cannot be met without strategic, ongoing, rather than continuous annual budget balancing solutions. The State minimum reserve requirement is 2%, but the District has adopted a 3% reserve requirement, which as noted above, right below the reserve requirement.

The District will provide a 45-Day Budget revision in light of the adopted state budget changes and the numerous internal adjustments noted above, with compensation changes, position changes, and the reversal of the Alternative Budget Solutions. This revision will be proposed to be presented at the second Board meeting in August 2025

Recommendation It is recommended that the Governing Board receive, review, and adopt the 2025-26 Proposed Budget.

Attachment(s)

- Resolution 2425-0138
- 2025-26 SACS Draft Proposed Budget Financial Forms
 - Table of Contents
 - 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 A - Average Daily Attendance
 - Form ASSET – Schedule of Capital Assets
 - Form CB - Budget Certification
 - Form CC - Worker’s Compensation Certification
 - Form CEA - Current Expense Formula Actuals
 - Form CEB - Current Expense Formula Budget
 - Form DEBT – Schedule of Long Term Liabilities
 - Form CASH - Cashflow Worksheet
 - Form ESMOE – ESSA Maintenance of Effort
 - Form ICR – Indirect Cost Rate
 - Form L – Lottery
 - Form MYP – Multiyear Projections
 - Form SIAA- Summary of Interfund Activities for All Funds
 - Form SIAB – Summary of Interfund Activities
 - Form TRC Budget & Estimated Actuals- Technical Review Checks
 - Form 01CS – Criteria and Standards
 - 2025-26 Proposed Budget & LCAP PowerPoint Presentation
 - 2025-26 Draft Proposed Budget 25-1635

**RESOLUTION OF THE
BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

Resolution No. 2425-0138

Approving District's Proposed Budget for Fiscal Year 2025-26

WHEREAS, the Board of Education of the Oakland Unified School District by action herein approving the District's 2025-26 Proposed Budget and submitting the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, 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; and

WHEREAS, the Public Hearing was held on June 11, 2025; and

WHEREAS, the 2025-26 Proposed Adopted Budget for the Oakland Unified School District is due to the County Superintendent of Schools on June 30, 2025 and the SACS Report attached shows that the District is solvent for the 2025-26 fiscal year, meeting its reserve requirement with a projected \$329K remaining in the Unrestricted General fund balance, after heavy absorption of its reserves.

WHEREAS, the Multi-Year projection reflects a \$78M deficit in the 2026-27 year and a \$72.6M deficit in the 2027-28 including the minimum reserve requirement, the District must attend to its proposed 2025-26 restructure plan to balance the budget or contend with significant fiscal crisis; and

WHEREAS, if adopted by the Board, any additional expenditures or obligations that exceed the District's revenue projections will require the Board to take action in a timely and prudent manner to remain solvent in Fiscal Year 2025-26 and two subsequent years; and

WHEREAS, the 2025-26 Budget is the first budget the District will adopt as it enters into local control, it is imperative that the Board recognize its full rights and responsibilities in the adoption of this budget as Board Bylaw 9000, Role of the Board states, with a highlight to item 5 "The Governing Board of the Oakland Unified School District, commonly referred to as the Board of Education, exists under and derives its powers and duties from the Constitution of the United States, Constitution of the State of California, Charter of the City of Oakland, and acts of the Congress of the United States, California State Legislature, and the Oakland electorate. 5. Adopt a fiscally responsible district budget, and systematically monitor the district's fiscal health;

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education hereby approves the District's Proposed Adopted Budget for Fiscal Year 2025-26.

PASSED AND ADOPTED on June 25, 2025, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSED:

ABSENT:

CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on June 25, 2025.

Legislative File	
File ID Number:	25-1635
Introduction Date:	06/11/2025
Enactment Number:	
Enactment Date:	

OAKLAND UNIFIED SCHOOL DISTRICT

Jennifer Brouhard
President, Board of Education

Kyla Johnston-Trammell
Superintendent and Secretary, Board of Education

2025-26

Proposed Adopted Budget

Budget Financial Forms
Table of Contents

G = General Ledger Data; S = Supplemental Data

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

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

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	4,573,287.00	495,800,305.00	2.9%
2) Federal Revenue		8100-8299	0.00	67,096,458.94	67,096,458.94	0.00	63,713,670.45	63,713,670.45	-5.0%
3) Other State Revenue		8300-8599	12,821,555.16	167,053,473.13	179,875,028.29	11,628,095.89	149,829,599.23	161,457,695.12	-10.2%
4) Other Local Revenue		8600-8799	21,379,739.47	93,482,941.15	114,862,680.62	17,767,555.24	67,796,177.24	85,563,732.48	-25.5%
5) TOTAL, REVENUES			511,672,244.63	332,103,339.22	843,775,583.85	520,622,669.13	285,912,733.92	806,535,403.05	-4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	185,577,769.45	96,063,615.20	281,641,384.65	181,696,699.01	90,211,626.96	271,908,325.97	-3.5%
2) Classified Salaries		2000-2999	62,422,820.91	72,893,766.84	135,316,587.75	68,243,467.75	71,503,437.56	139,746,905.31	3.3%
3) Employee Benefits		3000-3999	117,241,165.70	109,663,539.02	226,904,704.72	127,029,506.85	113,437,952.48	240,467,459.33	6.0%
4) Books and Supplies		4000-4999	18,187,734.13	38,295,609.53	56,483,343.66	22,024,309.87	35,623,971.53	57,648,281.40	2.1%
5) Services and Other Operating Expenditures		5000-5999	67,352,193.40	145,024,279.46	212,376,472.86	62,018,972.31	138,725,909.53	200,744,881.84	-5.5%
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)	(13,664,089.71)	11,559,161.43	(2,104,928.28)	1.8%
9) TOTAL, EXPENDITURES			446,299,171.47	494,043,099.76	940,342,271.23	447,746,095.08	468,660,391.38	916,406,486.46	-2.5%
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)	72,876,574.05	(182,747,657.46)	(109,871,083.41)	13.8%
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	(100,485,615.57)	100,485,615.57	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(125,328,444.76)	122,343,444.77	(2,984,999.99)	(103,470,615.57)	100,485,615.57	(2,985,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,955,371.60)	(39,596,315.77)	(99,551,687.37)	(30,594,041.52)	(82,262,041.89)	(112,856,083.41)	13.4%
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 Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) 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	26,675,204.24	68,969,329.54	95,644,533.78	-54.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
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	68,969,329.54	68,969,329.54	-54.4%
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	10,750,563.71	0.00	10,750,563.71	0.00	0.00	0.00	-100.0%
Stale Dated Warrants, Res 9960	0000	9780	1,042,563.71		1,042,563.71			0.00	
AB 1840 1X Balance - Currently used for 1X resources for sunseting contracts, expiring position/ salaries, and unfunded liabilities.	0000	9780	7,008,000.00		7,008,000.00			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	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	28,299,818.00	0.00	28,299,818.00	26,196,022.40	0.00	26,196,022.40	-7.4%
Unassigned/Unappropriated Amount		9790	17,991,584.25	0.00	17,991,584.25	329,181.84	0.00	329,181.84	-98.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	192,725,962.34	107,545,286.81	300,271,249.15				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	5,126,074.25	1,249,776.51	6,375,850.76				
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				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

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)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	997,842.98	374,145.28	1,371,988.26				
4) Due from Grantor Government		9290	0.00	478,538.77	478,538.77				
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			213,472,944.44	109,719,068.09	323,192,012.53				
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	33,142,252.26	36,887.30	33,179,139.56				
2) Due to Grantor Governments		9590	4,746,042.00	0.00	4,746,042.00				
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	857,393.40	857,393.40				
6) TOTAL, LIABILITIES			37,888,294.26	894,280.70	38,782,574.96				
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)			161,939,524.18	108,824,787.39	270,764,311.57				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	273,234,391.00	0.00	273,234,391.00	265,622,127.00	0.00	265,622,127.00	-2.8%
Education Protection Account State Aid - Current Year		8012	45,465,623.00	0.00	45,465,623.00	51,434,418.00	0.00	51,434,418.00	13.1%
State Aid - Prior Years		8019	361,871.00	0.00	361,871.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	660,298.00	0.00	660,298.00	712,584.00	0.00	712,584.00	7.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,051,815.00	0.00	2,051,815.00	2,214,290.00	0.00	2,214,290.00	7.9%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
County & District Taxes									
Secured Roll Taxes		8041	97,820,338.00	0.00	97,820,338.00	105,566,349.00	0.00	105,566,349.00	7.9%
Unsecured Roll Taxes		8042	10,061,164.00	0.00	10,061,164.00	10,857,868.00	0.00	10,857,868.00	7.9%
Prior Years' Taxes		8043	(731,764.00)	0.00	(731,764.00)	(789,710.00)	0.00	(789,710.00)	7.9%
Supplemental Taxes		8044	2,794,858.00	0.00	2,794,858.00	3,016,172.00	0.00	3,016,172.00	7.9%
Education Revenue Augmentation Fund (ERAF)		8045	54,335,249.00	0.00	54,335,249.00	58,637,845.00	0.00	58,637,845.00	7.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	38,427,861.00	0.00	38,427,861.00	41,470,813.00	0.00	41,470,813.00	7.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			524,481,704.00	0.00	524,481,704.00	538,742,756.00	0.00	538,742,756.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(47,010,754.00)	0.00	(47,010,754.00)	(47,515,738.00)	0.00	(47,515,738.00)	1.1%
Property Taxes Transfers		8097	0.00	4,470,466.00	4,470,466.00	0.00	4,573,287.00	4,573,287.00	2.3%
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	4,573,287.00	495,800,305.00	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%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object01 61259 0000000
Form 01
G8BHJE41ZM(2025-26)

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 I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,435,284.22	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		520,864.00	520,864.00	-6.5%
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	63,713,670.45	63,713,670.45	-5.0%
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			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%

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)	
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%
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	62,419,217.10	66,502,578.10	-21.0%
TOTAL, OTHER STATE REVENUE			12,821,555.16	167,053,473.13	179,875,028.29	11,628,095.89	149,829,599.23	161,457,695.12	-10.2%
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	16,266,392.00	16,266,392.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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	25,000.00	25,000.00	-95.1%

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)	
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%
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	19,102,045.24	20,753,686.60	-42.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,379,739.47	93,482,941.15	114,862,680.62	17,767,555.24	67,796,177.24	85,563,732.48	-25.5%
TOTAL, REVENUES			511,672,244.63	332,103,339.22	843,775,583.85	520,622,669.13	285,912,733.92	806,535,403.05	-4.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	151,938,512.86	73,772,962.49	225,711,475.35	144,896,738.87	67,211,323.76	212,108,062.63	-6.0%
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	4,701,186.97	31,576,995.63	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	181,696,699.01	90,211,626.96	271,908,325.97	-3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,259,207.24	20,493,167.64	21,752,374.88	4,164,663.74	21,025,875.53	25,190,539.27	15.8%
Classified Support Salaries		2200	19,660,150.58	22,345,651.15	42,005,801.73	18,859,984.70	22,656,625.45	41,516,610.15	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	25,417,147.99	22,035,601.48	47,452,749.47	28,380,720.49	19,739,813.15	48,120,533.64	1.4%
Clerical, Technical and Office Salaries		2400	15,104,700.20	7,446,263.10	22,550,963.30	15,851,496.38	7,422,961.59	23,274,457.97	3.2%
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%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object01 61259 0000000
Form 01
G8BHJE41ZM(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CLASSIFIED SALARIES			62,422,820.91	72,893,766.84	135,316,587.75	68,243,467.75	71,503,437.56	139,746,905.31	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	33,260,592.78	39,905,758.56	73,166,351.34	33,622,397.95	39,998,413.57	73,620,811.52	0.6%
PERS		3201-3202	15,600,245.21	18,428,815.34	34,029,060.55	18,304,371.22	19,692,134.23	37,996,505.45	11.7%
OASDI/Medicare/Alternative		3301-3302	7,546,155.90	7,116,458.99	14,662,614.89	8,958,734.74	8,084,759.93	17,043,494.67	16.2%
Health and Welfare Benefits		3401-3402	50,073,958.34	36,541,214.98	86,615,173.32	55,261,441.20	38,165,554.56	93,426,995.76	7.9%
Unemployment Insurance		3501-3502	200,844.68	145,339.55	346,184.23	210,072.14	133,962.59	344,034.73	-0.6%
Workers' Compensation		3601-3602	8,892,233.64	6,072,446.33	14,964,679.97	8,994,260.01	5,833,562.65	14,827,822.66	-0.9%
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	127,029,506.85	113,437,952.48	240,467,459.33	6.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,599,297.60	2,191,271.24	3,790,568.84	6,150,883.00	3,756,893.72	9,907,776.72	161.4%
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	11,254,516.35	26,533,927.59	37,788,443.94	-5.5%
Noncapitalized Equipment		4400	5,607,551.09	5,448,617.44	11,056,168.53	4,542,010.52	2,718,350.74	7,260,361.26	-34.3%
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	22,024,309.87	35,623,971.53	57,648,281.40	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	240,528.74	371,859.69	-83.0%
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	1,143,148.00	4,966,273.69	6,109,421.69	-33.1%
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	32,591,611.69	64,054,557.84	96,646,169.53	-32.0%
Communications		5900	3,362,432.22	16,022.50	3,378,454.72	20,126,185.11	50,971,277.89	71,097,463.00	2,004.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,352,193.40	145,024,279.46	212,376,472.86	62,018,972.31	138,725,909.53	200,744,881.84	-5.5%
CAPITAL OUTLAY									
Land		6100	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)	
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%
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%

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)	
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	(11,559,161.43)	11,559,161.43	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,067,385.51)	0.00	(2,067,385.51)	(2,104,928.28)	0.00	(2,104,928.28)	1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,232,066.58)	11,164,681.07	(2,067,385.51)	(13,664,089.71)	11,559,161.43	(2,104,928.28)	1.8%
TOTAL, EXPENDITURES			446,299,171.47	494,043,099.76	940,342,271.23	447,746,095.08	468,660,391.38	916,406,486.46	-2.5%
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%

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 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%
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	(132,485,615.57)	132,485,615.57	0.00	-100.0%
Contributions from Restricted Revenues		8990	81,756.48	(81,756.48)	0.00	32,000,000.00	(32,000,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(122,343,444.76)	122,343,444.77	.01	(100,485,615.57)	100,485,615.57	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(125,328,444.76)	122,343,444.77	(2,984,999.99)	(103,470,615.57)	100,485,615.57	(2,985,000.00)	0.0%

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

			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	4,573,287.00	495,800,305.00	2.9%
2) Federal Revenue		8100-8299	0.00	67,096,458.94	67,096,458.94	0.00	63,713,670.45	63,713,670.45	-5.0%
3) Other State Revenue		8300-8599	12,821,555.16	167,053,473.13	179,875,028.29	11,628,095.89	149,829,599.23	161,457,695.12	-10.2%
4) Other Local Revenue		8600-8799	21,379,739.47	93,482,941.15	114,862,680.62	17,767,555.24	67,796,177.24	85,563,732.48	-25.5%
5) TOTAL, REVENUES			511,672,244.63	332,103,339.22	843,775,583.85	520,622,669.13	285,912,733.92	806,535,403.05	-4.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	240,481,209.13	281,943,516.57	522,424,725.70	227,988,234.22	268,385,239.56	496,373,473.78	-5.0%
2) Instruction - Related Services	2000-2999		84,090,961.84	92,956,644.15	177,047,605.99	87,148,382.59	83,970,477.65	171,118,860.24	-3.3%
3) Pupil Services	3000-3999		29,488,518.96	28,187,968.88	57,676,487.84	38,333,741.12	42,417,536.54	80,751,277.66	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	37,903,355.02	17,805,141.22	55,708,496.24	3.1%
8) Plant Services	8000-8999		50,697,728.31	44,907,468.66	95,605,196.97	55,914,895.08	32,587,097.99	88,501,993.07	-7.4%
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	447,746,095.08	468,660,391.38	916,406,486.46	-2.5%
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)	72,876,574.05	(182,747,657.46)	(109,871,083.41)	13.8%
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	(100,485,615.57)	100,485,615.57	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(125,328,444.76)	122,343,444.77	(2,984,999.99)	(103,470,615.57)	100,485,615.57	(2,985,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,955,371.60)	(39,596,315.77)	(99,551,687.37)	(30,594,041.52)	(82,262,041.89)	(112,856,083.41)	13.4%
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%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(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%
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	26,675,204.24	68,969,329.54	95,644,533.78	-54.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
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	68,969,329.54	68,969,329.54	-54.4%
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	10,750,563.71	0.00	10,750,563.71	0.00	0.00	0.00	-100.0%
Stale Dated Warrants, Res 9960	0000	9780	1,042,563.71		1,042,563.71			0.00	
AB 1840 1X Balance - Currently used for 1X resources for sunseting contracts, expiring position/ salaries, and unfunded liabilities.	0000	9780	7,008,000.00		7,008,000.00			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	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	28,299,818.00	0.00	28,299,818.00	26,196,022.40	0.00	26,196,022.40	-7.4%
Unassigned/Unappropriated Amount		9790	17,991,584.25	0.00	17,991,584.25	329,181.84	0.00	329,181.84	-98.2%

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	4,512,055.07
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	879,126.21
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	177,000.00
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	4,344,377.31
Total, Restricted Balance		151,231,371.43	68,969,329.54

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	2,025,489.00	504.5%
3) Other State Revenue		8300-8599	3,157,531.52	3,203,994.31	1.5%
4) Other Local Revenue		8600-8799	83,390.62	137,552.05	64.9%
5) TOTAL, REVENUES			3,575,985.14	5,367,035.36	50.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,838,453.60	1,983,681.53	7.9%
2) Classified Salaries		2000-2999	526,065.37	472,398.69	-10.2%
3) Employee Benefits		3000-3999	1,147,669.11	1,174,303.50	2.3%
4) Books and Supplies		4000-4999	84,768.10	607,109.50	616.2%
5) Services and Other Operating Expenditures		5000-5999	172,544.12	947,521.00	449.1%
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	117,589.37	10.1%
9) TOTAL, EXPENDITURES			3,891,175.26	5,312,603.59	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	(13,236.48)		
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			(13,236.48)		
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	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)			(613,236.48)		
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	2,025,489.00	504.5%
TOTAL, FEDERAL REVENUE			335,063.00	2,025,489.00	504.5%
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	181,131.31	48.0%
TOTAL, OTHER STATE REVENUE			3,157,531.52	3,203,994.31	1.5%
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	5,367,035.36	50.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,489,732.88	1,634,960.82	9.7%
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	1,983,681.53	7.9%
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	510,398.06	15.2%
PERS		3201-3202	128,443.27	119,593.40	-6.9%
OASDI/Medicare/Alternative		3301-3302	69,804.18	67,962.11	-2.6%
Health and Welfare Benefits		3401-3402	402,203.84	371,020.87	-7.8%
Unemployment Insurance		3501-3502	2,226.07	2,407.79	8.2%
Workers' Compensation		3601-3602	84,602.06	88,173.27	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	17,187.78	14,748.00	-14.2%
TOTAL, EMPLOYEE BENEFITS			1,147,669.11	1,174,303.50	2.3%
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	528,676.50	559.0%
Noncapitalized Equipment		4400	4,539.95	78,433.00	1,627.6%
TOTAL, BOOKS AND SUPPLIES			84,768.10	607,109.50	616.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	30,000.00	New
Travel and Conferences		5200	17,194.30	47,500.00	176.3%
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	863,521.00	483.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,544.12	947,521.00	449.1%
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	117,589.37	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,831.41	117,589.37	10.1%
TOTAL, EXPENDITURES			3,891,175.26	5,312,603.59	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	2,025,489.00	504.5%
3) Other State Revenue		8300-8599	3,157,531.52	3,203,994.31	1.5%
4) Other Local Revenue		8600-8799	83,390.62	137,552.05	64.9%
5) TOTAL, REVENUES			3,575,985.14	5,367,035.36	50.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,495,560.95	3,810,819.36	52.7%
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	117,589.37	10.1%
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	5,312,603.59	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

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	15,282,721.20	22.6%
5) TOTAL, REVENUES			40,198,840.15	41,200,406.97	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	(7,412,482.56)	-551.6%
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)			1,641,244.76	(7,412,482.56)	-551.6%
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	11,241,725.54	-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	11,241,725.54	-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	29,317,342.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	483,724.21		
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			29,907,602.49		
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	10,408,641.70		
6) TOTAL, LIABILITIES			10,408,641.70		
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)			19,498,960.79		
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	14,170,776.00	26.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,466,889.14	15,282,721.20	22.6%
TOTAL, REVENUES			40,198,840.15	41,200,406.97	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	15,282,721.20	22.6%
5) TOTAL, REVENUES			40,198,840.15	41,200,406.97	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	(7,412,482.56)	-551.6%
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)			1,641,244.76	(7,412,482.56)	-551.6%
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	11,241,725.54	-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	11,241,725.54	-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	2,523,691.41
Total, Restricted Balance		18,654,208.10	11,241,725.54

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	38,264,723.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,253.72		
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			38,269,977.12		
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)			38,269,977.12		
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

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	4,451,378.49		
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			4,451,378.49		
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)			4,451,378.49		
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

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	9,140,905.10	-19.1%
5) TOTAL, REVENUES			11,303,011.80	9,152,147.92	-19.0%
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)	(93,373,463.24)	-13.6%
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)			(108,033,663.81)	(93,373,463.24)	-13.6%
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	81,058,012.53	-53.5%
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	174,431,475.77	81,058,012.53	-53.5%
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	232,315,509.53		
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			232,315,509.53		
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)			232,315,509.53		
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	150,000.00	-4.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,292,330.80	9,140,905.10	-19.1%
TOTAL, REVENUES			11,303,011.80	9,152,147.92	-19.0%
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	9,140,905.10	-19.1%
5) TOTAL, REVENUES			11,303,011.80	9,152,147.92	-19.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)	(93,373,463.24)	-13.6%
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)			(108,033,663.81)	(93,373,463.24)	-13.6%
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	81,058,012.53	-53.5%
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	174,431,475.77	81,058,012.53	-53.5%
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
9010	Other Restricted Local	174,431,475.77	81,058,012.53
Total, Restricted Balance		174,431,475.77	81,058,012.53

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	21,996,766.21		
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			21,996,766.21		
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)			21,996,766.21		
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

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	10,476,646.60		
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			10,476,646.60		
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)			10,476,646.60		
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

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	5,773,340.80		
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			5,773,340.80		
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)			5,773,340.80		
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

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	131,511,825.47		
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			131,511,825.47		
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)			131,511,825.47		
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

2025-26

Proposed Adopted Budget

Budget Financial Forms

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	4,366,842.19		
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	484,224.48		
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			4,851,066.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			4,851,066.67		
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

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form A - Average Daily
Attendance

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	30,763.69	30,763.69	30,715.91	30,563.12	30,763.60	30,763.60
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	30,763.69	30,763.69	30,715.91	30,563.12	30,763.60	30,763.60
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	30,763.69	30,763.69	30,715.91	30,563.12	30,763.60	30,763.60
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	9,996.38	9,996.38	9,996.38	9,996.38	9,996.38	9,996.38
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	9,996.38	9,996.38	9,996.38	9,996.38	9,996.38	9,996.38
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	9,996.38	9,996.38	9,996.38	9,996.38	9,996.38	9,996.38

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form ASSET – Schedule of
Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,701,767.00		17,701,767.00			17,701,767.00
Work in Progress	124,148,335.00		124,148,335.00	80,203,671.00	10,475,162.00	193,876,844.00
Total capital assets not being depreciated	141,850,102.00	0.00	141,850,102.00	80,203,671.00	10,475,162.00	211,578,611.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	1,540,639,010.00		1,540,639,010.00	11,251,124.00	5,900.00	1,551,884,234.00
Equipment	19,558,636.00		19,558,636.00	4,406,964.00	4,437,691.00	19,527,909.00
Total capital assets being depreciated	1,560,197,646.00	0.00	1,560,197,646.00	15,658,088.00	4,443,591.00	1,571,412,143.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(525,881,987.00)		(525,881,987.00)	(32,878,133.00)	(5,900.00)	(558,754,220.00)
Equipment	(12,569,887.00)		(12,569,887.00)	(1,326,839.00)	(4,313,737.00)	(9,582,989.00)
Total accumulated depreciation	(538,451,874.00)	0.00	(538,451,874.00)	(34,204,972.00)	(4,319,637.00)	(568,337,209.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,021,745,772.00	0.00	1,021,745,772.00	(18,546,884.00)	123,954.00	1,003,074,934.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets		0.00	0.00		0.00	0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,163,595,874.00	0.00	1,163,595,874.00	61,656,787.00	10,599,116.00	1,214,653,545.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form CB - Budget
Certification

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 1011 Union Street, Oakland, CA 94607

Date: June 23, 2025

Adoption Date: June 25, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: 1050 2nd Avenue, Oakland, CA 94606

Date: June 11, 2025

Time: 6p

Contact person for additional information on the budget reports:

Name: Lisa Grant-Dawson

Title: Chief Business Officer

Telephone: (510) 862-8689

E-mail: lisa.grantdawson@ousd.org

Criteria and Standards Review Summary

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

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

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

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

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

01 61259 0000000
Form CB
G8BHJE41ZM(2025-26)

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form CC - Worker's

Compensation Certification

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	34,854,422.00
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	34,854,422.00

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

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

Signed

Date of Meeting:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Lisa Grant-Dawson

Title: Chief Business Officer

Telephone:

E-mail: lisa.grantdawson@ousd.org

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form CEA - Current Expense Formula
Actuals

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	281,641,384.65	301	0.00	303	281,641,384.65	305	4,994,928.01	5,853,109.22	307	275,788,275.43	309
2000 - Classified Salaries	135,316,587.75	311	1,508,765.14	313	133,807,822.61	315	1,390,119.47	3,485,587.98	317	130,322,234.63	319
3000 - Employee Benefits	226,904,704.72	321	621,902.95	323	226,282,801.77	325	2,457,854.68	4,116,072.02	327	222,166,729.75	329
4000 - Books, Supplies Equip Replace, (6500)	56,483,343.66	331	282,071.21	333	56,201,272.45	335	3,337,355.00	3,337,355.00	337	52,863,917.45	339
5000 - Services . . . & 7300 - Indirect Costs	210,309,087.35	341	3,347,274.69	343	206,961,812.66	345	75,566,108.31	75,912,508.59	347	131,049,304.07	349
TOTAL					904,895,094.14	365	TOTAL			812,190,461.33	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	224,282,440.81	375
2. Salaries of Instructional Aides Per EC 41011.	2100	21,751,427.25	380
3. STRS.	3101 & 3102	55,111,306.48	382
4. PERS.	3201 & 3202	8,996,766.82	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	6,239,266.87	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	53,453,270.50	385
7. Unemployment Insurance.	3501 & 3502	206,333.37	390
8. Workers' Compensation Insurance.	3601 & 3602	8,871,633.37	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	864,961.80	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		379,777,407.27	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		463,138.67	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		1,835,249.00	396
14. TOTAL SALARIES AND BENEFITS.		377,942,158.27	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		46.53%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Included ESSER expenditures for 2024-25 REs 3213,3214,3218,3219, & 3225.		

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form CEB - Current Expense

Formula Budget

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

01 61259 0000000
Form CEB
G8BHJE41ZM(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	271,908,325.97	301	0.00	303	271,908,325.97	305	3,121,963.03		307	268,786,362.94	309
2000 - Classified Salaries	139,746,905.31	311	1,177,832.84	313	138,569,072.47	315	1,331,572.46		317	137,237,500.01	319
3000 - Employee Benefits	240,467,459.33	321	542,559.84	323	239,924,899.49	325	1,967,233.86		327	237,957,665.63	329
4000 - Books, Supplies Equip Replace. (6500)	57,648,281.40	331	41,323.70	333	57,606,957.70	335	5,409,743.87		337	52,197,213.83	339
5000 - Services. . . & 7300 - Indirect Costs	198,639,953.56	341	327,187.65	343	198,312,765.91	345	85,792,883.22		347	112,519,882.69	349
TOTAL					906,322,021.54	365	TOTAL			808,698,625.10	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	210,751,649.15	375
2. Salaries of Instructional Aides Per EC 41011.	2100	25,186,935.27	380
3. STRS.	3101 & 3102	54,832,511.66	382
4. PERS.	3201 & 3202	9,812,440.50	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	7,940,807.46	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	56,355,837.63	385
7. Unemployment Insurance.	3501 & 3502	196,033.79	390
8. Workers' Compensation Insurance.	3601 & 3602	8,534,656.28	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	916,436.24	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	374,527,307.98	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	303,772.27	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	374,223,535.71	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	46.27%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	46.27%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.73%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	808,698,625.10	
5. Deficiency Amount (Part III, Line 3 times Line 4)	70,599,389.97	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form DEBT – Schedule of
Long Term Liabilities

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,147,971,269.00	9,923,731.00	1,157,895,000.00	266,885,000.00	159,015,000.00	1,265,765,000.00	75,195,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	49,407,018.00	51,098,369.00	100,505,387.00			100,505,387.00	
Net Pension Liability	499,600,801.00		499,600,801.00			499,600,801.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	5,665,126.00		5,665,126.00			5,665,126.00	5,665,126.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,702,644,214.00	61,022,100.00	1,763,666,314.00	266,885,000.00	159,015,000.00	1,871,536,314.00	80,860,126.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form CASH - Cashflow
Worksheet

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			306,060,883.90	263,091,382.02	259,333,213.08	246,425,172.47	215,797,226.09	182,781,091.95	243,100,697.12	265,771,127.08
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		13,063,041.00	16,743,915.00	35,056,600.52	23,445,611.74	23,445,612.74	38,788,105.00	26,487,422.00	19,949,239.00
Property Taxes	8020-8079		353,108.84	8,100,857.55	6,992,670.98	97,295.39	271,810.66	49,378,309.22	27,328,044.40	34,978,009.33
Miscellaneous Funds	8080-8099			(2,700,416.00)	(6,451,398.00)	(3,600,554.00)	(3,600,554.00)	(3,600,554.00)	(1,748,424.00)	(3,600,554.00)
Federal Revenue	8100-8299		2,851,655.67	1,383,889.50	5,085,637.66	2,234,436.86	1,367,649.42	2,705,194.54	15,297,577.44	149,440.16
Other State Revenue	8300-8599		5,430,871.47	7,884,681.04	7,381,243.46	8,356,062.30	7,896,277.52	23,461,221.27	11,091,174.93	21,758,390.94
Other Local Revenue	8600-8799		362,607.29	16,988,647.88	1,595,744.49	584,598.88	5,246,144.17	23,787,199.55	23,952,167.54	8,455,508.22
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			22,061,284.27	48,401,574.97	49,660,499.11	31,117,451.17	34,626,940.51	134,519,475.58	102,407,962.31	81,690,033.65
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,213,330.42	23,891,864.51	25,498,774.61	25,796,443.68	25,985,564.25	25,045,968.87	25,603,011.81	25,991,728.15
Classified Salaries	2000-2999		7,049,721.44	9,555,008.91	11,446,466.24	11,507,113.72	11,694,711.75	11,481,237.66	11,708,848.79	11,700,932.81
Employee Benefits	3000-3999		6,600,731.30	16,364,090.21	18,175,324.07	18,250,374.25	18,413,531.39	18,186,037.87	18,535,701.28	18,588,515.63
Books and Supplies	4000-4999		635,931.02	1,376,821.14	3,626,439.85	1,582,527.71	1,734,036.52	5,577,695.23	1,971,084.99	1,165,084.76
Services	5000-5999		2,431,608.14	6,649,638.03	11,177,502.51	12,297,967.40	17,443,178.07	13,225,758.21	15,895,454.86	14,500,471.85
Capital Outlay	6000-6999		(7,915.82)	572,718.80	655,782.31	696,975.14	645,610.97	421,595.32	403,886.90	597,826.39
Other Outgo	7000-7499				(373,406.80)			(456,320.88)	49,561.00	4,922.00
Interfund Transfers Out	7600-7629					3,000,000.00				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			21,923,406.50	58,410,141.60	70,206,882.79	73,131,401.90	75,916,632.95	73,481,972.28	74,167,549.63	72,549,481.59
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,536,570.31)	(8,680.57)	(26,017.60)	(1,209.27)	(38,153.75)	(55,500.52)	(367,892.73)	(3,418,443.02)	1,318,126.46
Accounts Receivable	9200-9299	(60,619,766.11)	2,211,319.54	12,751,570.18	5,994,977.49	11,469,085.24	11,172,245.80	(380,220.65)	1,111,945.31	11,867,165.45
Due From Other Funds	9310	(12,961.46)	8,844.05	4,117.41			(600,000.00)			
Stores	9320									
Prepaid Expenditures	9330	(71,320.72)		271,773.76					54,000.00	
Other Current Assets	9340	(71,320.72)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490								(13,795,980.00)	
SUBTOTAL		(62,311,939.32)	2,211,483.02	13,001,443.75	5,993,768.22	11,430,931.49	10,516,745.28	(748,113.38)	(16,048,477.71)	13,185,291.91
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(45,916,251.94)	38,099,497.89	547,764.70	(1,988,621.87)	44,927.14	2,243,186.98	(30,215.25)	2,230,425.01	(2,070,410.83)
Due To Other Funds	9610	(3,911,496.73)	3,015,831.64	895,665.09						
Current Loans	9640	(9,888,296.83)	4,203,533.14	5,307,616.27	344,047.02					
Unearned Revenues	9650									
Deferred Inflows of Resources	9690								(12,708,920.00)	
SUBTOTAL		(59,716,045.50)	45,318,862.67	6,751,046.06	(1,644,574.85)	44,927.14	2,243,186.98	(30,215.25)	(10,478,494.99)	(2,070,410.83)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,595,893.82)	(43,107,379.65)	6,250,397.69	7,638,343.07	11,386,004.35	8,273,558.30	(717,898.13)	(5,569,982.72)	15,255,702.74
E. NET INCREASE/DECREASE (B - C + D)			(42,969,501.88)	(3,758,168.94)	(12,908,040.61)	(30,627,946.38)	(33,016,134.14)	60,319,605.17	22,670,429.96	24,396,254.80
F. ENDING CASH (A + E)			263,091,382.02	259,333,213.08	246,425,172.47	215,797,226.09	182,781,091.95	243,100,697.12	265,771,127.08	290,167,381.88
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		290,167,381.88	256,287,815.98	285,481,142.38	288,036,679.25				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	26,351,274.74	22,561,317.00	22,561,317.00	22,561,317.00	26,041,772.26		317,056,545.00	317,056,545.00
Property Taxes	8020-8079	4,505,285.39	42,213,689.08	29,008,309.65	18,458,820.51			221,686,211.00	221,686,211.00
Miscellaneous Funds	8080-8099	(10,512,260.00)		(1,255,234.00)	(5,872,503.00)			(42,942,451.00)	(42,942,451.00)
Federal Revenue	8100-8299	10,142,436.27	2,687,745.89	3,034,822.48	3,034,822.48	13,738,362.08		63,713,670.45	63,713,670.45
Other State Revenue	8300-8599	14,550,323.81	38,834,875.15	10,736,340.60	4,076,232.63			161,457,695.12	161,457,695.12
Other Local Revenue	8600-8799	2,362,513.60	21,045,655.65	18,826,759.43	0.00	(37,643,814.22)		85,563,732.48	85,563,732.48
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979		12,227.24			2,772.76		15,000.00	15,000.00
TOTAL RECEIPTS		47,399,573.81	127,355,510.01	82,912,315.16	42,258,689.62	2,139,092.88	0.00	806,550,403.05	806,550,403.05
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	26,325,034.89	25,803,884.30	26,689,145.83	10,063,574.65	0.00		271,908,325.97	271,908,325.97
Classified Salaries	2000-2999	11,787,326.55	11,751,300.56	11,891,015.84	11,900,000.00	6,273,221.04		139,746,905.31	139,746,905.31
Employee Benefits	3000-3999	18,574,898.57	40,725,720.59	18,942,976.77	18,942,976.77	10,166,580.63		240,467,459.33	240,467,459.33
Books and Supplies	4000-4999	1,706,291.10	2,146,863.22	3,256,474.21	3,256,474.21	29,612,557.44		57,648,281.40	57,648,281.40
Services	5000-5999	20,973,509.82	14,790,276.62	19,918,875.14	19,918,875.14	31,521,766.05		200,744,881.84	200,744,881.84
Capital Outlay	6000-6999	231,644.68	1,950,980.78	316,469.38	0.00	(4,427,697.17)		2,057,877.68	2,057,877.68
Other Outgo	7000-7499	605,228.21	2,498,516.39	147,065.73	1,357,189.28			3,832,754.93	3,832,754.93
Interfund Transfers Out	7600-7629							3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		80,203,933.82	99,667,542.46	81,162,022.90	65,439,090.05	73,146,427.99	0.00	919,406,486.46	919,406,486.46
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(9,239.12)	(62,348.62)	(39,000.69)				(2,708,359.43)	
Accounts Receivable	9200-9299	(241,018.94)	1,008,134.61	1,714,988.81	89,046.24			58,769,239.08	
Due From Other Funds	9310	(297,104.71)	297,104.71					(587,038.54)	
Stores	9320							0.00	
Prepaid Expenditures	9330							325,773.76	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							(13,795,980.00)	
SUBTOTAL		(547,362.77)	1,242,890.70	1,675,988.12	89,046.24	0.00	0.00	42,003,634.87	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	527,843.12	535,288.85	870,743.51	570.85			41,011,000.10	
Due To Other Funds	9610							3,911,496.73	
Current Loans	9640							9,855,196.43	
Unearned Revenues	9650		(797,757.00)		(26,536.00)			(824,293.00)	
Deferred Inflows of Resources	9690							(12,708,920.00)	
SUBTOTAL		527,843.12	(262,468.15)	870,743.51	(25,965.15)	0.00	0.00	41,244,480.26	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,075,205.89)	1,505,358.85	805,244.61	115,011.39	0.00	0.00	759,154.61	
E. NET INCREASE/DECREASE (B - C + D)		(33,879,565.90)	29,193,326.40	2,555,536.87	(23,065,389.04)	(71,007,335.11)	0.00	(112,096,928.80)	(112,856,083.41)
F. ENDING CASH (A + E)		256,287,815.98	285,481,142.38	288,036,679.25	264,971,290.21				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								193,963,955.10	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		264,971,290.21	264,971,290.21	264,971,290.21	264,971,290.21				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								264,971,290.21	

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form ESMOE – ESSA

Maintenance of Effort

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	943,342,271.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	66,891,047.94
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	17,320,110.58
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,189,804.00
4. Other Transfers Out	All	9200	7200-7299	7,929,911.20
5. Interfund Transfers Out	All	9300	7600-7629	3,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,246,380.91
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				34,686,206.69
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	11,248,130.54
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				853,013,147.14
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				40,760.07
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,927.67
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		721,223,530.38		23,663.41
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		721,223,530.38		23,663.41
B. Required effort (Line A.2 times 90%)		649,101,177.34		21,297.07
C. Current year expenditures (Line I.E and Line II.B)		853,013,147.14		20,927.67
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		369.40
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	1.73%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form ICR – Indirect Cost Rate

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 22,901,284.11
2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 620,728,630.27

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.69%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

**Entry
required**

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 23,070,247.81
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 16,274,569.09

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	678,900.07
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,898,060.85
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	619.92
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	42,922,397.74
9. Carry-Forward Adjustment (Part IV, Line F)	8,966,696.55
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	51,889,094.29
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	500,210,125.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	173,810,460.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	56,326,980.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,718,560.88
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,357,741.48
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	473,178.40
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,910,917.44
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,709.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	75,640,173.54
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	16,180.08
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,769,500.30
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	33,258,188.60
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	18,166,334.31
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	885,665,051.01
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.85%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.86%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	42,922,397.74
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	496,669.30
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.89%) times Part III, Line B19); zero if negative	8,966,696.55
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.89%) times Part III, Line B19) or (the highest rate used to recover costs from any program (25.25%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	8,966,696.55
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	8,966,696.55

Approved
indirect cost
rate: 3.89%

Highest rate
used in any
program: 25.25%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	17,620,834.77	626,238.13	3.55%
01	3010	24,565,773.12	955,610.00	3.89%
01	3182	5,039,923.26	196,053.01	3.89%
01	3225	2,320,231.84	89,209.30	3.84%
01	3227	37,670.67	1,465.39	3.89%
01	3310	7,324,322.84	284,916.16	3.89%
01	3311	388,098.00	15,097.00	3.89%
01	3312	1,708,368.90	66,455.67	3.89%
01	3315	196,208.00	7,632.00	3.89%
01	3318	69,248.00	2,694.00	3.89%
01	3327	369,152.00	14,360.00	3.89%
01	3345	1,646.46	63.54	3.86%
01	3385	197,720.00	7,691.00	3.89%
01	3395	14,589.47	567.53	3.89%
01	3410	681,303.31	26,502.69	3.89%
01	3550	530,905.25	20,649.76	3.89%
01	4035	2,343,629.82	91,654.40	3.91%
01	4124	1,755,459.68	71,750.19	4.09%
01	4127	2,759,522.66	108,246.16	3.92%
01	4201	361,133.89	14,048.11	3.89%
01	4203	2,168,618.21	84,359.25	3.89%
01	4510	25,000.00	831.58	3.33%
01	5630	100,163.25	3,896.35	3.89%
01	5634	54,968.36	2,138.26	3.89%
01	5810	2,190,514.29	65,706.80	3.00%
01	6010	2,407,797.13	119,160.89	4.95%
01	6211	2,991,880.23	112,181.45	3.75%
01	6266	4,194,037.53	160,808.26	3.83%
01	6332	20,882,631.60	810,633.45	3.88%
01	6385	618,466.87	24,609.30	3.98%
01	6386	326,884.81	12,696.36	3.88%
01	6387	2,150,935.52	83,064.53	3.86%
01	6388	3,192,685.96	108,852.08	3.41%
01	6500	138,806,346.24	5,399,566.87	3.89%
01	6515	6,397.00	249.00	3.89%
01	6520	306,498.00	11,922.00	3.89%

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

01 61259 0000000
Form ICR
G8BHJE41ZM(2025-26)

01	6546	2,442,123.33	95,035.67	3.89%
01	6547	2,197,926.20	87,124.80	3.96%
01	6690	205,542.08	5,064.57	2.46%
01	6762	8,812,491.52	291,256.89	3.31%
01	7085	640,938.83	24,932.52	3.89%
01	7220	954,582.02	38,144.63	4.00%
01	7339	516,208.68	17,649.36	3.42%
01	7370	33,689.48	1,310.52	3.89%
01	7399	3,747,265.06	146,123.40	3.90%
01	7412	886,103.36	34,693.02	3.92%
01	7413	201,843.26	7,852.00	3.89%
01	7435	14,820,136.09	469,832.13	3.17%
01	7810	7,344,270.27	249,173.86	3.39%
01	9010	70,436,347.94	94,907.23	0.13%
11	6391	2,949,167.09	106,831.41	3.62%
12	5025	958,031.46	37,267.42	3.89%
12	5058	74,988.97	2,917.07	3.89%
12	6052	7,219.17	280.83	3.89%
12	6105	19,929,231.86	802,786.14	4.03%
12	6127	16,752.45	651.67	3.89%
12	6128	60,448.94	15,260.43	25.25%
12	7810	791,088.96	36,158.13	4.57%
12	9010	10,448,292.15	379,769.37	3.63%
13	5310	10,821,071.40	403,360.24	3.73%
13	5320	7,252,000.00	282,102.80	3.89%

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form L – Lottery

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	278,959.79		1,817,804.30	2,096,764.09
2. State Lottery Revenue	8560	7,358,719.64		1,458,633.10	8,817,352.74
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		7,637,679.43	0.00	3,276,437.40	10,914,116.83
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,218,349.44		0.00	4,218,349.44
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,565,445.67		0.00	1,565,445.67
4. Books and Supplies	4000-4999	100,001.86		2,162,642.75	2,262,644.61
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,474,922.67			1,474,922.67
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		7,358,719.64	0.00	2,162,642.75	9,521,362.39
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	278,959.79	0.00	1,113,794.65	1,392,754.44
D. COMMENTS:					

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

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

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form MYP – Multiyear Projections

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

01 61259 0000000
Form MYP
G8BHJE41ZM(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	491,227,018.00	2.49%	503,440,948.00	3.68%	521,983,939.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	11,628,095.89	5.32%	12,247,045.62	6.61%	13,057,059.13
4. Other Local Revenues	8600-8799	17,767,555.24	0.22%	17,807,029.24	-0.89%	17,649,136.75
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	(100,485,615.57)	48.54%	(149,259,840.61)	0.73%	(150,345,102.61)
6. Total (Sum lines A1 thru A5c)		420,152,053.56	-8.54%	384,250,182.25	4.71%	402,360,032.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				181,696,699.01		185,330,632.99
b. Step & Column Adjustment				3,633,933.98		3,706,612.66
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	181,696,699.01	2.00%	185,330,632.99	2.00%	189,037,245.65
2. Classified Salaries						
a. Base Salaries				68,243,467.75		69,437,728.44
b. Step & Column Adjustment				1,194,260.69		1,215,160.25
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	68,243,467.75	1.75%	69,437,728.44	1.75%	70,652,888.69
3. Employee Benefits	3000-3999	127,029,506.85	3.08%	130,947,756.16	3.54%	135,579,115.71
4. Books and Supplies	4000-4999	22,024,309.87	2.98%	22,680,634.30	2.77%	23,308,887.88
5. Services and Other Operating Expenditures	5000-5999	62,018,972.31	3.41%	64,135,121.72	3.16%	66,160,763.85
6. Capital Outlay	6000-6999	371,229.00	0.00%	371,229.00	0.00%	371,229.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	26,000.00	0.00%	26,000.00	0.00%	26,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,664,089.71)	0.00%	(13,664,089.71)	0.00%	(13,664,089.71)
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)				(78,099,899.41)		(72,616,125.80)
11. Total (Sum lines B1 thru B10)		450,746,095.08	-14.77%	384,165,113.49	4.60%	401,855,915.27
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(30,594,041.52)		85,068.76		504,117.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		57,269,245.76		26,675,204.24		26,760,273.00
2. Ending Fund Balance (Sum lines C and D1)		26,675,204.24		26,760,273.00		27,264,390.00
3. Components of Ending Fund Balance						
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	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,196,022.40		26,610,273.00		27,114,390.00
2. Unassigned/Unappropriated	9790	329,181.84		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,675,204.24		26,760,273.00		27,264,390.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,196,022.40		26,610,273.00		27,114,390.00
c. Unassigned/Unappropriated	9790	329,181.84		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		26,525,204.24		26,610,273.00		27,114,390.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

01 61259 0000000
Form MYP
G8BHJE41ZM(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<p>Oakland Unified School District Multi-Year Projections for the FY 2025-26 to 2027-28: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 90%. Enrollment is declining in some areas and stabilizing in others. Ø Local Control Funding Formula o The District has used the following COLA § 2.30% 2025-26 § 3.022% 2026-2 § 3.42% 2027-28 Assume (3) Average 81-82 % UPP Unduplicated FRPM/EL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs § 2.30% 2025-26 § 3.022% 2026-2 § 3.42% 2027-28 Ø Assume Lottery Funding o \$191 per annual ADA (Unrestricted) o \$82 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$120.9 million (2025-26) \$121.6 million (2026-27) \$122.4 million (2027-28) Ø Assume contribution to Transportation of \$10 million (2025-26) Ø Assume Restricted Routine Maintenance in (2025-26) of \$27.4 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$27.6 Million Ø Assume Restricted Routine Maintenance in (2027-28) of \$27.9 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires 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 (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 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. Expiring Resources (Some Resources have been expired earlier Table 1 Resource End Date Tracker Purpose: Track resources and programs funding timeline for bugetting purposes. Source: Accounting, Grantors, Program Teams Version: Ongoing Grant End Date Resource Description F/U 06/05/2025 Total 6/30/2025 3550 CTE 21st Century Perkins V 131 U 6/30/2025 5810 Other Federal (RSI) U 6/30/2025 5842 USDA Farm to School Program U 6/30/2025 5856 COPS School Violence Prevention Program U 6/30/2025 6385 Career Technical Ed Initiative U 6/30/2025 6388 K12 Strong Workforce Grant U 6/30/2025 7033 School Food Best Practices F 6/30/2025 7220 Partnership Academy Program U 6/30/2025 7370 Suppl Prog: Specialized Second U 6/30/2025 7819 Dual Language Immersion F 6/30/2025 9037 National CTR BEI (Black Educator Initiative) F 6/30/2025 9038 Eat.Learn.Play Foundation F 6/30/2025 9049 Eat.Learn.Play Fdht for Garfield F 6/30/2025 9121 Oakland Fund Children & Youth F-Reimb 6/30/2025 9243 Association For Continuing Edu F 6/30/2025 9283 Salesforce.org F 6/30/2025 9305 Educate 78 -asp.pri.prg. F 6/30/2025 9342 Golden State Warriors Grant F 6/30/2025 9342 Golden State War</p>						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	4,573,287.00	0.00%	4,573,287.00	0.00%	4,573,287.00
2. Federal Revenues	8100-8299	63,713,670.45	-1.41%	62,817,624.45	-0.16%	62,717,624.45
3. Other State Revenues	8300-8599	149,829,599.23	-10.34%	134,343,377.45	2.55%	137,764,214.92
4. Other Local Revenues	8600-8799	67,796,177.24	0.00%	67,796,178.34	0.00%	67,795,927.24
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	100,485,615.57	48.54%	149,259,840.61	0.73%	150,345,102.61
6. Total (Sum lines A1 thru A5c)		386,398,349.49	8.38%	418,790,307.85	1.05%	423,196,156.22
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				90,211,626.96		83,501,854.22
b. Step & Column Adjustment				1,804,232.54		1,670,037.08
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(8,514,005.28)		(1,482,624.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	90,211,626.96	-7.44%	83,501,854.22	0.22%	83,689,266.76
2. Classified Salaries						
a. Base Salaries				71,503,437.56		58,617,219.86
b. Step & Column Adjustment				1,251,310.16		1,025,801.35
c. Cost-of-Living Adjustment						
d. Other Adjustments				(14,137,527.86)		(178,781.53)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,503,437.56	-18.02%	58,617,219.86	1.45%	59,464,239.68
3. Employee Benefits	3000-3999	113,437,952.48	-9.43%	102,740,931.28	0.58%	103,334,766.88
4. Books and Supplies	4000-4999	35,623,971.53	-28.58%	25,442,590.92	-3.35%	24,590,431.71
5. Services and Other Operating Expenditures	5000-5999	138,725,909.53	-2.27%	135,580,379.62	1.75%	137,946,986.97
6. Capital Outlay	6000-6999	1,686,648.68	0.00%	1,686,648.68	0.00%	1,686,648.68
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,911,683.21	0.00%	5,911,683.21	0.00%	5,911,683.21
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,559,161.43	-15.64%	9,751,849.75	-1.13%	9,642,126.05
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)		468,660,391.38	-9.69%	423,233,157.54	0.72%	426,266,149.94
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(82,262,041.89)		(4,442,849.69)		(3,069,993.72)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		151,231,371.43		68,969,329.54		64,526,479.85
2. Ending Fund Balance (Sum lines C and D1)		68,969,329.54		64,526,479.85		61,456,486.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	68,969,329.54		64,526,479.85		61,456,486.13
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		68,969,329.54		64,526,479.85		61,456,486.13
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Budget, July 1
General Fund
Multiyear Projections
Restricted

01 61259 0000000
Form MYP
G8BHJE41ZM(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<p>Oakland Unified School District Multi-Year Projections for the FY 2025-26 to 2027-28: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 90%. Enrollment is declining in some areas and stabilizing in others. Ø Local Control Funding Formula o The District has used the following COLA § 2.30% 2025-26 § 3.022% 2026-2 § 3.42% 2027-28 Assume (3) Average 81-82 % UPP Unduplicated FRPM/EL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs § 2.30% 2025-26 § 3.022% 2026-2 § 3.42% 2027-28 Ø Assume Lottery Funding o \$191 per annual ADA (Unrestricted) o \$82 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$120.9 million (2025-26) \$121.6 million (2026-27) \$122.4 million (2027-28) Ø Assume contribution to Transportation of \$10 million (2025-26) Ø Assume Restricted Routine Maintenance in (2025-26) of \$27.4 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$27.6 Million Ø Assume Restricted Routine Maintenance in (2027-28) of \$27.9 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires 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 (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 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. Expiring Resources (Some Resources have been expired earlier Table 1 Resource End Date Tracker Purpose: Track resources and programs funding timeline for bugetting purposes. Source: Accounting, Grantors, Program Teams Version: Ongoing Grant End Date Resource Description F/U 06/05/2025 Total 6/30/2025 3550 CTE 21st Century Perkins V 131 U 6/30/2025 5810 Other Federal (RSI) U 6/30/2025 5842 USDA Farm to School Program U 6/30/2025 5856 COPS School Violence Prevention Program U 6/30/2025 6385 Career Technical Ed Initiative U 6/30/2025 6388 K12 Strong Workforce Grant U 6/30/2025 7033 School Food Best Practices F 6/30/2025 7220 Partnership Academy Program U 6/30/2025 7370 Suppl Prog: Specialized Second U 6/30/2025 7819 Dual Language Immersion F 6/30/2025 9037 National CTR BEI (Black Educator Initiative) F 6/30/2025 9038 Eat.Learn.Play Foundation F 6/30/2025 9049 Eat.Learn.Play Fdht for Garfield F 6/30/2025 9121 Oakland Fund Children & Youth F-Reimb 6/30/2025 9243 Association For Continuing Edu F 6/30/2025 9283 Salesforce.org F 6/30/2025 9305 Educate 78 -asp.pri.prg. F 6/30/2025 9342 Golden State Warriors Grant F 6/30/2025 9342 Golden State War</p>						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

01 61259 0000000
Form MYP
G8BHJE41ZM(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	495,800,305.00	2.46%	508,014,235.00	3.65%	526,557,226.00
2. Federal Revenues	8100-8299	63,713,670.45	-1.41%	62,817,624.45	-0.16%	62,717,624.45
3. Other State Revenues	8300-8599	161,457,695.12	-9.21%	146,590,423.07	2.89%	150,821,274.05
4. Other Local Revenues	8600-8799	85,563,732.48	0.05%	85,603,207.58	-0.18%	85,445,063.99
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		806,550,403.05	-0.44%	803,040,490.10	2.80%	825,556,188.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				271,908,325.97		268,832,487.21
b. Step & Column Adjustment				5,438,166.52		5,376,649.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,514,005.28)		(1,482,624.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	271,908,325.97	-1.13%	268,832,487.21	1.45%	272,726,512.41
2. Classified Salaries						
a. Base Salaries				139,746,905.31		128,054,948.30
b. Step & Column Adjustment				2,445,570.85		2,240,961.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,137,527.86)		(178,781.53)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	139,746,905.31	-8.37%	128,054,948.30	1.61%	130,117,128.37
3. Employee Benefits	3000-3999	240,467,459.33	-2.82%	233,688,687.44	2.24%	238,913,882.59
4. Books and Supplies	4000-4999	57,648,281.40	-16.52%	48,123,225.22	-0.47%	47,899,319.59
5. Services and Other Operating Expenditures	5000-5999	200,744,881.84	-0.51%	199,715,501.34	2.20%	204,107,750.82
6. Capital Outlay	6000-6999	2,057,877.68	0.00%	2,057,877.68	0.00%	2,057,877.68
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,937,683.21	0.00%	5,937,683.21	0.00%	5,937,683.21
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,104,928.28)	85.86%	(3,912,239.96)	2.80%	(4,021,963.66)
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				(78,099,899.41)		(72,616,125.80)
11. Total (Sum lines B1 thru B10)		919,406,486.46	-12.18%	807,398,271.03	2.57%	828,122,065.21
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(112,856,083.41)		(4,357,780.93)		(2,565,876.72)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		208,500,617.19		95,644,533.78		91,286,752.85
2. Ending Fund Balance (Sum lines C and D1)		95,644,533.78		91,286,752.85		88,720,876.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	68,969,329.54		64,526,479.85		61,456,486.13
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,196,022.40		26,610,273.00		27,114,390.00
2. Unassigned/Unappropriated	9790	329,181.84		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		95,644,533.78		91,286,752.85		88,720,876.13
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,196,022.40		26,610,273.00		27,114,390.00
c. Unassigned/Unappropriated	9790	329,181.84		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		26,525,204.24		26,610,273.00		27,114,390.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.89%		3.30%		3.27%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		40,559.50		30,418.74		30,274.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		919,406,486.46		807,398,271.03		828,122,065.21
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)		919,406,486.46		807,398,271.03		828,122,065.21
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		18,388,129.73		16,147,965.42		16,562,441.30
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		18,388,129.73		16,147,965.42		16,562,441.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form SIAA- Summary of Interfund
Activities for All Funds

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	1,059,126.84	0.00	0.00	(2,067,385.51)				
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							600,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	106,831.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	600,000.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	514,690.46	0.00	1,275,091.06	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,573,817.30)	685,463.04	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								

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

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

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

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

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

01 61259 0000000
Form SIAA
G8BHJE41ZM(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,573,817.30	(1,573,817.30)	2,067,385.51	(2,067,385.51)	3,000,000.00	3,000,000.00	600,000.00	600,000.00

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form SIAB – Summary of
Interfund Activities

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	102,127.00	0.00	0.00	(2,104,928.28)				
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	117,589.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,451,949.00	0.00	1,463,847.38	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,554,076.00)	523,491.53	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,000,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,554,076.00	(1,554,076.00)	2,104,928.28	(2,104,928.28)	3,000,000.00	3,000,000.00		

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form TRC Budget & Estimated
Actuals- Technical Review Checks

Budget, July 1
Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	3155	2150	(\$68,872.75)

Explanation: The function will be balanced after adoption.

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

Budget, July 1
Estimated Actuals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3182	9290	(\$182,260.00)
Explanation: This resource will be balanced by Year End.			
25	9010	8699	(\$17,947.00)
Explanation: This resource will be balanced by Year End.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.PENSION.LIAB.9663	\$499,600,801.00	\$499,600,801.00
DEBT.GOV.COMP.ABS.9665	\$5,665,126.00	\$5,665,126.00

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

2025-26

Proposed Adopted Budget

Budget Financial Forms

Form 01CS – Criteria and
Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	40,560	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	33,239	33,226		
Charter School	10,516			
Total ADA	43,755	33,226	24.1%	Not Met
Second Prior Year (2023-24)				
District Regular	32,096	31,925		
Charter School	10,289			
Total ADA	42,385	31,925	24.7%	Not Met
First Prior Year (2024-25)				
District Regular	30,799	30,716		
Charter School	9,996	9,996		
Total ADA	40,795	40,712	0.2%	Met
Budget Year (2025-26)				
District Regular	30,764			
Charter School	9,996			
Total ADA	40,760			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The District did not include the Charter School ADA in previous iterations of this report; thus, the numbers appear inflated for comparison purposes.

- 1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District did not include the Charter School ADA in previous iterations of this report; thus, the numbers appear inflated for comparison purposes.

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	34,122	34,122		
Charter School	11,586	11,586		
Total Enrollment	45,708	45,708	0.0%	Met
Second Prior Year (2023-24)				
District Regular	33,873	33,873		
Charter School	11,167	11,167		
Total Enrollment	45,040	45,040	0.0%	Met
First Prior Year (2024-25)				
District Regular	33,835	33,835		
Charter School	10,810	10,810		
Total Enrollment	44,645	44,645	0.0%	Met
Budget Year (2025-26)				
District Regular	33,655			
Charter School	10,810			
Total Enrollment	44,465			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	29,922	34,122	
Charter School		11,586	
Total ADA/Enrollment	29,922	45,708	65.5%
Second Prior Year (2023-24)			
District Regular	30,478	33,873	
Charter School	0	11,167	
Total ADA/Enrollment	30,478	45,040	67.7%
First Prior Year (2024-25)			
District Regular	30,764	33,835	
Charter School	9,996	10,810	
Total ADA/Enrollment	40,760	44,645	91.3%
Historical Average Ratio:			74.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			75.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	30,563	33,655		
Charter School	9,996	10,810		
Total ADA/Enrollment	40,560	44,465	91.2%	Not Met
1st Subsequent Year (2026-27)				
District Regular	30,419	33,496		
Charter School	9,996	10,810		
Total ADA/Enrollment	40,415	44,306	91.2%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	30,274	33,337		
Charter School	9,996	10,810		
Total ADA/Enrollment	40,270	44,147	91.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

Prior reports didnot include Charter data; thus, ratio is lower.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	40,712.29	40,759.98	40,559.00	40,578.00
b. Prior Year ADA (Funded)		40,712.29	40,759.98	40,559.00
c. Difference (Step 1a minus Step 1b)		47.69	(200.98)	19.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.12%	(.49%)	.05%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		491,227,018.00	503,440,948.00	521,983,939.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		11,298,221.41	15,203,916.63	17,851,850.71
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		2.42%	2.53%	3.47%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.42% to 3.42%	1.53% to 3.53%	2.47% to 4.47%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	205,419,819.00	221,686,211.00	22,686,211.00	22,686,211.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	524,119,833.00	538,742,756.00	551,016,686.00	569,499,677.00
District's Projected Change in LCFF Revenue:		2.79%	2.28%	3.35%
LCFF Revenue Standard		1.42% to 3.42%	1.53% to 3.53%	2.47% to 4.47%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2022-23)	303,529,004.17	351,726,435.12	86.3%
Second Prior Year (2023-24)	343,832,522.41	402,978,785.63	85.3%
First Prior Year (2024-25)	365,241,756.06	446,299,171.47	81.8%
Historical Average Ratio:			84.5%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.5% to 87.5%	81.5% to 87.5%	81.5% to 87.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Budget Year (2025-26)	376,969,673.61	447,746,095.08	84.2%	Met
1st Subsequent Year (2026-27)	385,716,117.59	407,925,386.49	94.6%	Not Met
2nd Subsequent Year (2027-28)	395,269,250.05	399,360,032.27	99.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The District seeks to retain as many site based positions and reduce other costs as its strategy to retain its current school offerings. Salaries and benefits continue to increase year over year. Negotiations are also still occurring and two groups will not be reflected until the 45 Day Revise.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.42%	2.53%	3.47%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.58% to 12.42%	-7.47% to 12.53%	-6.53% to 13.47%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.58% to 7.42%	-2.47% to 7.53%	-1.53% to 8.47%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	67,096,458.94		
Budget Year (2025-26)	63,713,670.45	(5.04%)	Yes
1st Subsequent Year (2026-27)	62,817,624.45	(1.41%)	No
2nd Subsequent Year (2027-28)	62,717,624.45	(.16%)	No

Explanation:
(required if Yes)

Federal Revenue is declining. 2024-25 as the last year of ESSER spending and other resources are sunseting in the 2026-27 and 2027-28 years as noted in the MYP.

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

First Prior Year (2024-25)	179,875,028.29		
Budget Year (2025-26)	161,457,695.12	(10.24%)	Yes
1st Subsequent Year (2026-27)	146,590,423.07	(9.21%)	Yes
2nd Subsequent Year (2027-28)	150,821,274.05	2.89%	No

Explanation:
(required if Yes)

Other State Revenue received in prior years is being spent down rapidly with changes to prior year spending and availability in funding due to the maxing out allocations with staffing and other investments, especially those shifting from the Unrestricted to the Restricted GF.

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

First Prior Year (2024-25)	114,862,680.62		
Budget Year (2025-26)	85,563,732.48	(25.51%)	Yes
1st Subsequent Year (2026-27)	85,603,207.58	.05%	No
2nd Subsequent Year (2027-28)	85,445,063.99	(.18%)	No

Explanation:
(required if Yes)

Other local revenue declining due to expiration of grants and philanthropic dollars.

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

First Prior Year (2024-25)	56,483,343.66		
Budget Year (2025-26)	57,648,281.40	2.06%	No
1st Subsequent Year (2026-27)	48,123,225.22	(16.52%)	Yes
2nd Subsequent Year (2027-28)	47,899,319.59	(.47%)	No

Explanation:
(required if Yes)

Books and Supplies will continue to decline as the District uses reserves to support compensation funding for bargaining units from 2022-23 wave of increased compensation. Resources are also being sunsetted, as noted on the MYP.

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

First Prior Year (2024-25)	212,376,472.86		
Budget Year (2025-26)	200,744,881.84	(5.48%)	Yes
1st Subsequent Year (2026-27)	199,715,501.34	(.51%)	No
2nd Subsequent Year (2027-28)	204,107,750.82	2.20%	No

Explanation:
(required if Yes)

Spending is declining, yet cost of services is also projected to increase over time. Resources are also expiring and declining as noted on the MYP.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	361,834,167.85		
Budget Year (2025-26)	310,735,098.05	(14.12%)	Not Met
1st Subsequent Year (2026-27)	295,011,255.10	(5.06%)	Met
2nd Subsequent Year (2027-28)	298,983,962.49	1.35%	Met

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

First Prior Year (2024-25)	268,859,816.52		
Budget Year (2025-26)	258,393,163.24	(3.89%)	Met
1st Subsequent Year (2026-27)	247,838,726.56	(4.08%)	Met
2nd Subsequent Year (2027-28)	252,007,070.41	1.68%	Met

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

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

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

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

Federal Revenue is declining. 2024-25 as the last year of ESSER spending and other resources are sunsetting in the 2026-27 and 2027-28 years as noted in the MYP.

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

Other State Revenue received in prior years is being spent down rapidly with changes to prior year spending and availability in funding due to the maxing out allocations with staffing and other investments, especially those shifting from the Unrestricted to the Restricted GF.

Explanation:
Other Local Revenue

Other local revenue declining due to expiration of grants and philanthropic dollars.

(linked from 6B
if NOT met)

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

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

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

7. **CRITERION: Facilities Maintenance**

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

896,137,988.92

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

896,137,988.92

26,884,139.67

27,426,499.98

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	22,615,318.20	25,886,518.18	28,299,818.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	81,165,223.25	81,026,063.27	17,991,584.25
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	103,780,541.45	106,912,581.45	46,291,402.25
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	753,844,343.87	862,982,220.57	943,342,271.23
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	753,844,343.87	862,982,220.57	943,342,271.23
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.8%	12.4%	4.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.6%	4.1%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	30,367,791.03	357,626,435.12	N/A	Met
Second Prior Year (2023-24)	(192,881.05)	405,978,785.63	0.0%	Met
First Prior Year (2024-25)	(59,955,371.60)	449,299,171.47	13.3%	Not Met
Budget Year (2025-26) (Information only)	(30,594,041.52)	450,746,095.08		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District does not have a strategic multi-year plan to address it's ongoing deficit and it continues to be suggested that they do so, versus addressing the deficit year by year.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	93,077,671.00	87,985,913.38	5.5%	Not Met
Second Prior Year (2023-24)	81,554,956.00	118,353,704.41	N/A	Met
First Prior Year (2024-25)	109,892,045.00	117,224,617.36	N/A	Met
Budget Year (2025-26) (Information only)	57,269,245.76			

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

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

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

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

Explanation:
(required if NOT met)

Audit finding resulted in adjustment to the beginning balance.

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

9B-1: Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	264,971,290.21		Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	40,560	30,419	30,274
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	919,406,486.46	834,158,544.03	828,626,182.21
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	919,406,486.46	834,158,544.03	828,626,182.21

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	18,388,129.73	16,683,170.88	16,572,523.64
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	18,388,129.73	16,683,170.88	16,572,523.64

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	26,196,022.40	26,610,273.00	27,114,390.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	329,181.84	(26,760,273.00)	(27,264,390.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	26,525,204.24	(150,000.00)	(150,000.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.89%	(.02%)	(.02%)
District's Reserve Standard (Section 10B, Line 7):	18,388,129.73	16,683,170.88	16,572,523.64
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The District continues to need to make long term committments to be solvent and to date, does not have an agreed plan.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

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

The District is preparing to appeal Audit Findings from STRS Leave Audits. Impact Unknown. The District has also reserved funds in Fund 67 for SAMS Claims.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(122,425,201.24)			
Budget Year (2025-26)	(132,485,615.57)	10,060,414.33	8.2%	Met
1st Subsequent Year (2026-27)	149,259,840.61	(281,745,456.18)	(212.7%)	Not Met
2nd Subsequent Year (2027-28)	150,345,102.61	(1,085,262.00)	.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	3,000,000.00			
Budget Year (2025-26)	3,000,000.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	3,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	3,000,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District is using contributions from Parcel taxes fund balances to support a balanced budget.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	22	Bond Sale Proceeds, Fund 21	Fund 51 Resource 9010/9258 - Object 8979, 86XX	98,980,212
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				0

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

TOTAL:				98,980,212

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	125,191,836	106,387,484	105,399,723	92,120,574
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5,543,171	5,600,000	5,700,000	5,800,000
Other Long-term Commitments (continued):				
	2,094,903	2,094,900		
Total Annual Payments:	132,829,910	114,082,384	111,099,723	97,920,574
Has total annual payment increased over prior year (2024-25)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

- 4 OPEB Liabilities

a. Total OPEB liability

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

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

0.00

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

Actuarial

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

- 5 OPEB Contributions

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

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

1,891.10

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

d. Number of retirees receiving OPEB benefits

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

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

The District hosts Health and Welfare, specifically Dental and Vision that are self insured in addition to Workers' Comp.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

42,000,000.00

b. Unfunded liability for self-insurance programs

42,000,000.00

4. Self-Insurance Contributions

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

87,000,000.00

87,000,000.00

87,000,000.00

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

980,207.00

980,207.00

980,207.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2,532	2,550	2,550	2,550

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Certificated (Non-management) Step and Column Adjustments

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	1,949	1,691	1,691	1,691

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	547	516	516	516

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Step and Column Adjustments

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 25, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

The District remains qualified as the MYP shows deficits in the Out Years.

End of School District Budget Criteria and Standards Review

2025-26

Proposed Adopted Budget

Budget Financial Forms

Proposed Budget & LCAP

PowerPoint Presentation



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Oakland Unified School District

2025-26 Proposed Adopted Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

June 25, 2025

2025-26 Proposed Budget

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 was scheduled for June 12, 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.

Proposed Adopted Budget

2025-26 Proposed Adopted Budget Report Outline

- I. Overview & Summary of Budget Development Timeline & Assumptions**
- II. Proposed Adopted Budget Content & Projections**
 - A. Unrestricted General Fund Summary
 - B. Restricted General Fund Summary
 - C. Summary of All Funds Budget
- III. Multi-Year Projections (MYP) & Cash Flow**
 - A. General Fund Highlights
 - B. MYP Detail
 - C. Cash Flow
 - D. LCFF Projections
- IV. Next Steps**

Budget & LCAP Submission Timelines

Current Status of Budget Development

- The District has completed the budget development and reconciliation process for all funds using a combination of items from Attachment C to address the \$95M projected deficits. Local Control Funding Formula (LCFF) Revisions and other revised projections as of May Revise
 - *The value and proper placement of expenses of the AFSCME TA is NOT included in the Draft Budget and will be implemented post Budget Adoption*
 - *There are two additional MOU and Tentative Agreements that have gone through the AB1200 process and will be ratified by the Board on June 25, 2025.*
 - *These changes in addition to the reversal of the Services and Other Operating Expenses 5000 Object Code changes will be presented at a 45-Day Budget Revision, which will include changes to the State Budget that may impact the District.*

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 2025
- 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

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	\$1.28M		
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.

Note:

2024-25 P2 ADA is lower than currently modeled; thus, revenue will be adjusted down at 45 Day Budget. ~\$2M

2025-26 Proposed Budget Content

2025-26 Proposed Adopted Budget Fund Balance Summary

2025-26 Proposed Budget Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 520,622,669	\$ 285,912,734	\$ 806,535,403
9) Total Expenditures			
	<u>\$ 447,746,095</u>	<u>\$ 468,660,391</u>	<u>\$ 916,406,486</u>
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 72,876,574	\$ (182,747,657)	\$ (109,871,083)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	<u>\$ (103,470,616)</u>	<u>\$ 100,485,616</u>	<u>\$ (2,985,000)</u>
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (30,594,042)	\$ (82,262,042)	\$ (112,856,083)
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)	\$ 26,675,204	\$ 68,969,330	\$ 95,644,534
Restricted Reserve	\$150,000	\$ 68,969,330	\$ 69,119,330
Other Assignments	\$0	\$0	\$0
Reserve for Economic Uncertainty	\$26,196,022		\$26,196,022
Unassigned Unappropriated	\$ 329,182	\$ 68,969,330	\$ 329,182


Summary of 2025-26 **Unrestricted** Proposed General Fund Budget Projection

What is the District's Unrestricted General Fund Projected Financial Position at June 2026?

	Proposed Budget
Beginning Fund Balance	\$57,269,246
Ending Fund Balance	\$329,182

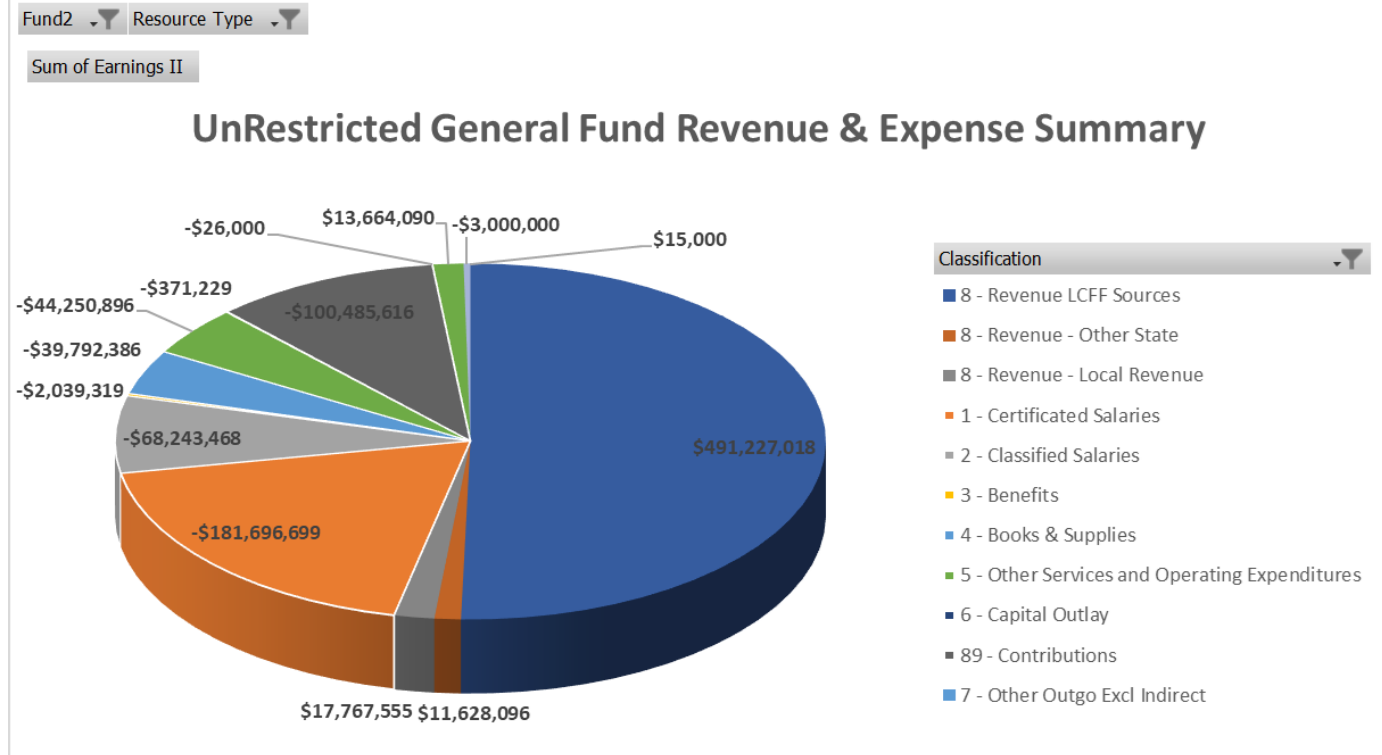
Why is District's Unrestricted General Fund Financial Position Projected to Change?

	Proposed Budget
Revenues	\$520,622,669
Expenditures	\$447,746,095
Net Contributions/Transfers	\$103,470,616
Net Increase (Decrease)	(\$30,594,042)



Our proposed ending fund balance is decreasing by \$30.5M in the Unrestricted General Fund.

UnRestricted General Fund Revenue & Expense Summary




Summary of 2025-26 **Restricted** Proposed General Fund Budget Projection

What is the District's Restricted General Fund Projected Financial Position as of June 2025?

	Proposed Budget
Beginning Fund Balance	\$151,231,371
Ending Fund Balance	\$68,969,330

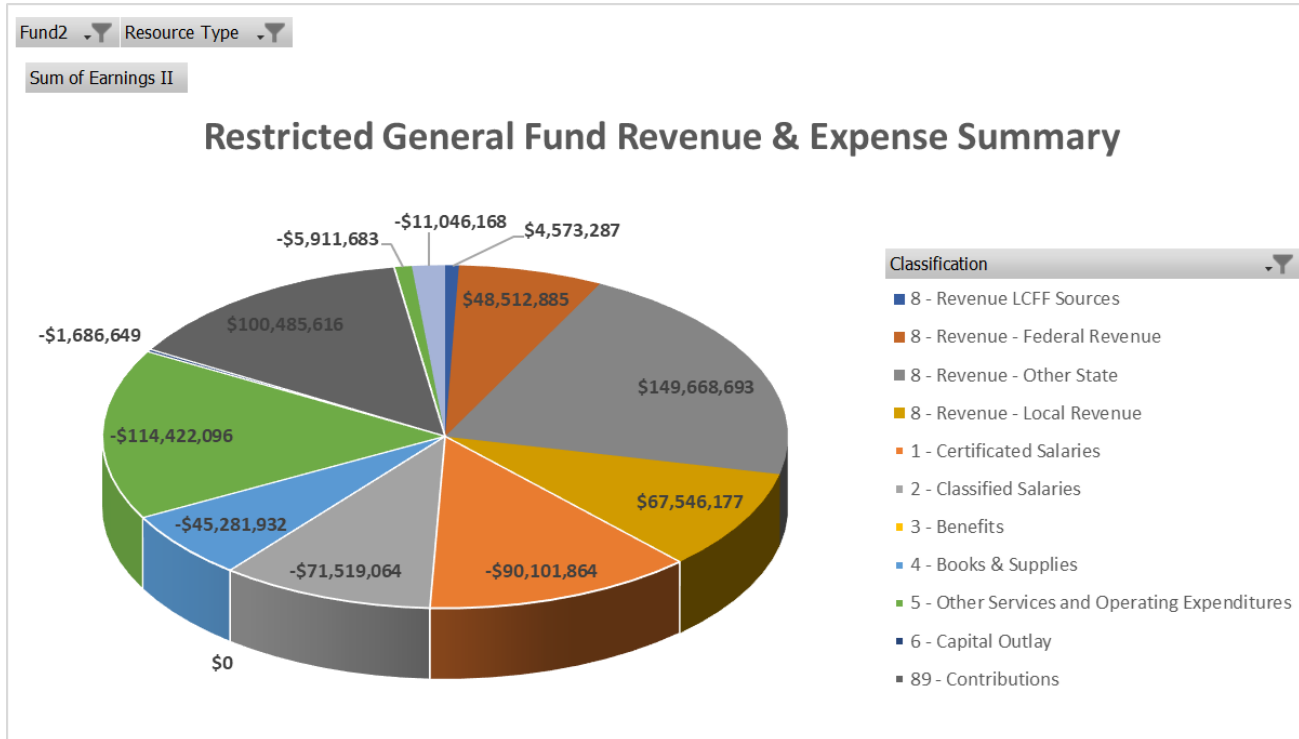
Why is District's Restricted General Fund Financial Position Projected to Change?

	Proposed Budget
Revenues	\$285,912,734
Expenditures	\$468,660,391
Net Contributions/Transfers	\$100,485,616
Net Increase (Decrease)	(\$82,262,042)



Our proposed ending fund balance is decreasing by \$82.2M in the Restricted General Fund.

Restricted General Fund Revenue & Expense Summary



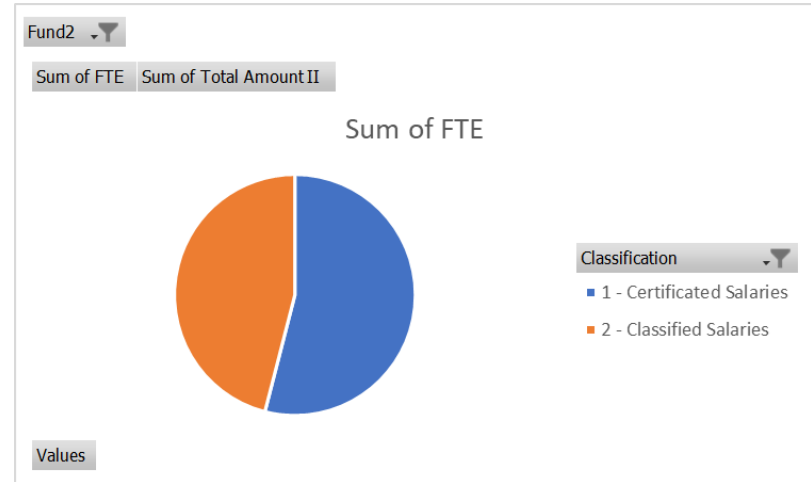
Model Excludes Benefits

General Fund Summary

FTE & Compensation Totals (Salary Only)

Fund2 (Multiple Items) ▼

Classification	Data	
	Sum of FTE	Sum of Total Amount II
1 - Certificated Salaries	2,876.22	-\$414,430,976
2 - Classified Salaries	2,449.50	-\$272,811,493
Grand Total	5,325.72	-\$687,242,469



General Fund Summary

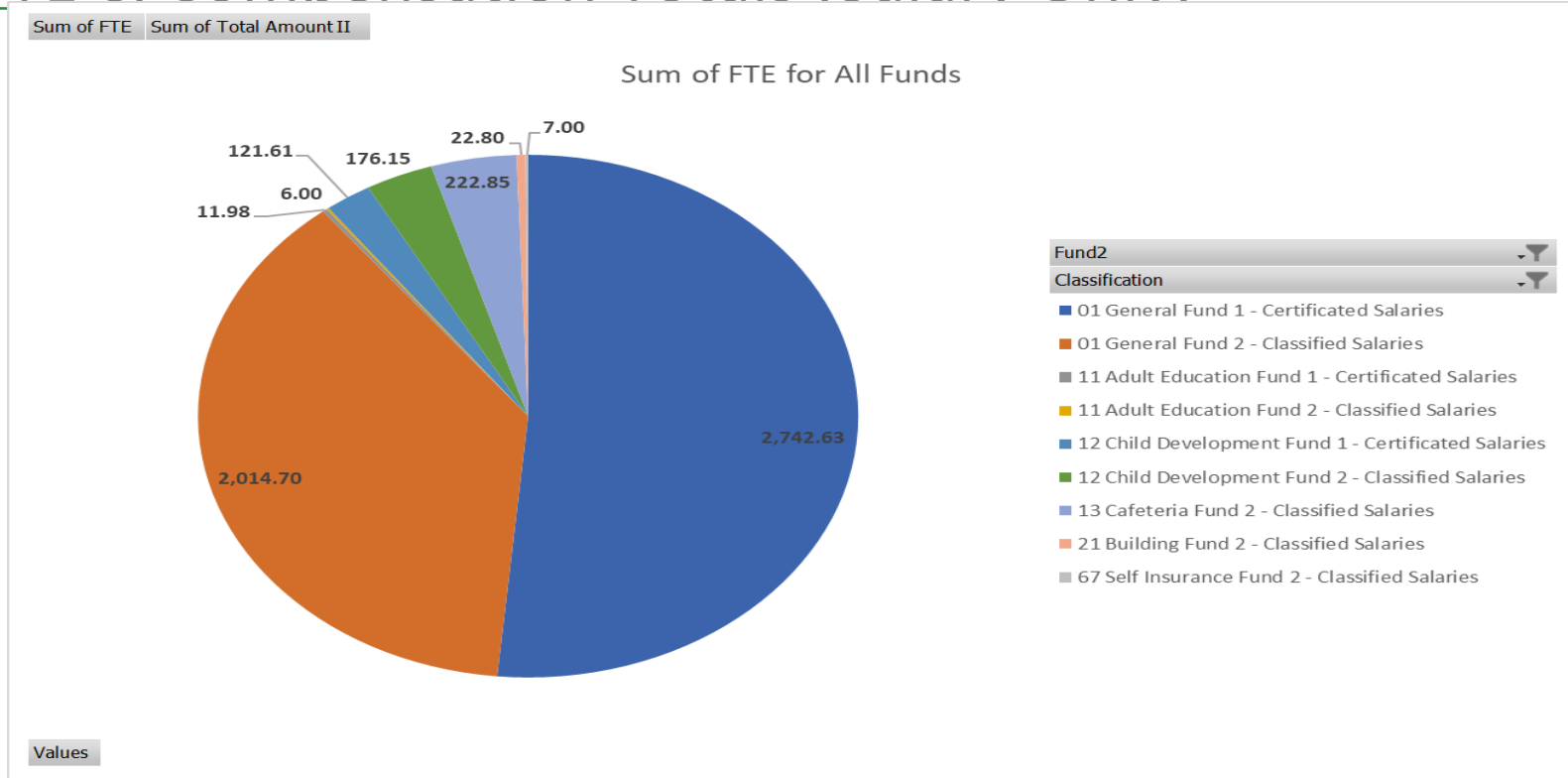
FTE & Compensation Totals (Salary Only)

Fund2	Classification	Data	
		Sum of FTE	Sum of Total Amount II
01 General Fund	1 - Certificated Salaries	2,742.63	-\$393,700,133
	2 - Classified Salaries	2,014.70	-\$233,010,178
01 General Fund Total		4,757.33	-\$626,710,311
11 Adult Education Fund	1 - Certificated Salaries	11.98	-\$2,726,441
	2 - Classified Salaries	6.00	-\$777,061
11 Adult Education Fund Total		17.98	-\$3,503,502
12 Child Development Fund	1 - Certificated Salaries	121.61	-\$18,004,402
	2 - Classified Salaries	176.15	-\$14,628,944
12 Child Development Fund Total		297.76	-\$32,633,347
13 Cafeteria Fund	2 - Classified Salaries	222.85	-\$17,782,929
13 Cafeteria Fund Total		222.85	-\$17,782,929
21 Building Fund	2 - Classified Salaries	22.80	-\$4,874,575
21 Building Fund Total		22.80	-\$4,874,575
67 Self Insurance Fund	2 - Classified Salaries	7.00	-\$1,737,806
67 Self Insurance Fund Total		7.00	-\$1,737,806
Grand Total		5,325.72	-\$687,242,469



General Fund Summary

FTE & Compensation Totals (Salary Only)



Oakland Unified - 2024-25 Third Interim vs 2025-26 Proposed Budget

Unrestricted and Restricted

		2024-25 Third Interim Budget (Estimated Actuals)			2025-26 Proposed 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	4,573,287.00	495,800,305.00	13,756,068.00	102,821.00	13,858,889.00
2) Federal Revenue	8100-8299	0.00	67,096,458.94	67,096,458.94	0.00	63,713,670.45	63,713,670.45	0.00	(3,382,788.49)	(3,382,788.49)
3) Other State Revenue	8300-8599	12,821,555.16	167,053,473.13	179,875,028.29	11,628,095.89	149,829,599.23	161,457,695.12	(1,193,459.27)	(17,223,873.90)	(18,417,333.17)
4) Other Local Revenue	8600-8799	21,379,739.47	93,482,941.15	114,862,680.62	17,767,555.24	67,796,177.24	85,563,732.48	(3,612,184.23)	(25,686,763.91)	(29,298,948.14)
5) Total Revenues		511,672,244.63	332,103,339.22	843,775,583.85	520,622,669.13	285,912,733.92	806,535,403.05	8,950,424.50	(46,190,605.30)	(37,240,180.80)
B. Expenditures										
1) Certificated Salaries	1000-1999	185,577,769.45	96,117,597.03	281,695,366.48	181,696,699.01	90,211,626.96	271,908,325.97	(3,881,070.44)	(5,905,970.07)	(9,787,040.51)
2) Classified Salaries	2000-2999	62,422,820.91	72,904,766.84	135,327,587.75	68,243,467.75	71,503,437.56	139,746,905.31	5,820,646.84	(1,401,329.28)	4,419,317.56
3) Employee Benefits	3000-3999	117,241,165.70	109,658,851.01	226,900,016.71	127,029,506.85	113,437,952.48	240,467,459.33	9,788,341.15	3,779,101.47	13,567,442.62
4) Books and Supplies	4000-4999	18,187,734.13	38,168,852.79	56,356,586.92	22,024,309.87	35,623,971.53	57,648,281.40	3,836,575.74	(2,544,881.26)	1,291,694.48
5) Services an Other Operating Expenditures	5000-5999	67,352,193.40	145,080,453.38	212,432,646.78	62,018,972.31	138,725,909.53	200,744,881.84	(5,333,221.09)	(6,354,543.85)	(11,687,764.94)
6) Capital Outlay	6000-6999	4,485,580.46	13,017,986.44	17,503,566.90	371,229.00	1,686,648.68	2,057,877.68	(4,114,351.46)	(11,331,337.76)	(15,445,689.22)
	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost	7400-7499	4,263,974.00	7,929,911.20	12,193,885.20	26,000.00	5,911,683.21	5,937,683.21	(4,237,974.00)	(2,018,227.99)	(6,256,201.99)
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(13,232,066.58)	11,164,681.07	(2,067,385.51)	(13,664,089.71)	11,559,161.43	(2,104,928.28)	(432,023.13)	394,480.36	(37,542.77)
9) Total Expenditures		446,299,171.47	494,043,099.76	940,342,271.23	447,746,095.08	468,660,391.38	916,406,486.46	1,446,923.61	(25,382,708.38)	(23,935,784.77)
C. Excess (Deficiency) of Revenues Over		65,373,073.16	(161,939,760.54)	(96,566,687.38)	72,876,574.05	(182,747,657.46)	(109,871,083.41)	7,503,500.89	(20,807,896.92)	(13,304,396.03)
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	(100,485,615.57)	100,485,615.57	0.00	21,857,829.19	(21,857,829.20)	(0.01)
4) Total, Other Financing Sources/Uses		(125,328,444.76)	122,343,444.77	(2,984,999.99)	(103,470,615.57)	100,485,615.57	(2,985,000.00)	21,857,829.19	(21,857,829.20)	(0.01)
E. Net Increase (Decrease) in Fund Balance (C +D4)		(59,955,371.60)	(39,596,315.77)	(99,551,687.37)	(30,594,041.52)	(82,262,041.89)	(112,856,083.41)	29,361,330.08	(42,665,726.12)	(13,304,396.04)

Net Changes to 2025-26 Draft Proposed

(6/7/23)

to Proposed Adopted Budget

Oakland Unified - 2024-25 Third Interim vs 2025-26 Proposed Budget

Unrestricted and Restricted

Description	Object Codes	2024-25 Third Interim Budget (Estimated Actuals)			2025-26 Proposed Budget			Variance Third Interim to Draft Budget		
		UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
E. Net Increase (Decrease) in Fund Balance (C +D4)		(59,955,371.60)	(39,596,315.77)	(99,551,687.37)	(30,594,041.52)	(82,262,041.89)	(112,856,083.41)	29,361,330.08	(42,665,726.12)	(13,304,396.04)
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)
d) Other Restatements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) 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	(59,955,371.60)	(39,596,315.77)	(99,551,687.37)
2) Ending Balance, June 30 (E + F1e)		57,269,245.76	151,231,371.43	208,500,617.19	26,675,204.24	68,969,329.54	95,644,533.78	(30,594,041.52)	(82,262,041.89)	(99,551,687.37)
Components of Ending Fund Balance										
a) Non spendable Revolving Cash	9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
b) Restricted	9740	0.00	151,231,371.43	151,231,371.43	0.00	68,969,329.54	68,969,329.54	0.00	(82,262,041.89)	(82,262,041.89)
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Assigned	9780	10,750,563.71	0.00	10,750,563.71	0.00	0.00	0.00	0.00	0.00	0.00
e) Unassigned/Unappropriated				0.00			0.00	0.00	0.00	0.00
Reserve for Economic Uncertainty	9789	28,299,818.14	0.00	28,299,818.14	26,196,022.40	0.00	26,196,022.40		0.00	0.00
		18,068,863.91	0.00	18,068,863.91	329,181.84	0.00	329,181.84	0.00	0.00	0.00

2025-26 Budget

All Funds Summary

OUSD 2025-26 Proposed Budget Summary of Revenue, Expenditures, and Fund Balance of All Funds					
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/(Deficiency)</i>	<i>2024-25 Beginning Fund Balance</i>	<i>2024-25 Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 520,622,669.13	\$ 551,216,710.65	\$ (30,594,041.52)	\$ 57,269,245.76	\$ 26,675,204.24
Fund 01 - General Fund - Restricted	\$ 386,398,349.49	\$ 468,660,391.38	\$ (82,262,041.89)	\$ 151,231,371.43	\$ 68,969,329.54
Fund 11 - Adult Education	\$ 5,367,035.36	\$ 5,312,603.59	\$ 54,431.77	\$ 293,893.13	\$ 348,324.90
Fund 12 - Child Development	\$ 41,200,406.97	\$ 48,612,889.53	\$ (7,412,482.56)	\$ 18,654,208.00	\$ 11,241,725.44
Fund 13 - Student Nutrition	\$ 31,250,441.71	\$ 51,925,049.18	\$ (20,674,607.47)	\$ 31,739,036.65	\$ 11,064,429.18
Fund 14 - Deferred Maintenance	\$ 3,204,991.00	\$ 3,929,441.66	\$ (724,450.66)	\$ 929,441.66	\$ 204,991.00
Fund 21 - Building Fund	\$ 9,152,147.92	\$ 102,525,611.16	\$ (93,373,463.24)	\$ 174,431,475.77	\$ 81,058,012.53
Fund 25 - Capital Facilities Fund	\$ 818,247.00	\$ 2,167,590.00	\$ (1,349,343.00)	\$ 18,508,201.29	\$ 17,158,858.29
Fund 35 - County Schools Facility Fund	\$ 399,058.40	\$ 2,073,272.43	\$ (1,674,214.03)	\$ 8,530,704.51	\$ 6,856,490.48
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 780,122.00	\$ 1,535,517.00	\$ (755,395.00)	\$ 2,346,292.85	\$ 1,590,897.85
Fund 51 - Bond Interest and Redemption Fund	\$ 81,639,159.00	\$ 107,565,449.00	\$ (25,926,290.00)	\$ 98,980,212.12	\$ 73,053,922.12
Fund 67 - Self Insurance Fund	\$ 32,981,666.41	\$ 34,011,937.68	\$ (1,030,271.27)	\$ 1,327,946.80	\$ 297,675.53
Total All Funds	\$ 1,113,814,294.39	\$1,379,536,463.26	\$ (265,722,168.87)	\$ 564,242,029.97	\$ 298,519,861.10

Multi-Year Projection Cash Flow, & LCFF Projections

Multi-Year Projection - Unrestricted

2025-26 MYP Fund Balance Summary - Unrestricted

	2025-26 Unrestricted	2026-27 Unrestricted	2027-28 Unrestricted
A. Revenues			
5) Total Revenues	\$ 520,622,669	\$ 533,495,023	\$ 552,690,135
B. Expenditures			
9) Total Expenditures	\$ 447,746,095	\$ 459,265,013	\$ 471,472,041
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 72,876,574	\$ 74,230,010	\$ 81,218,094
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (103,470,616)	\$ (152,244,841)	\$ (153,330,103)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (30,594,042)	\$ (78,014,831)	\$ (72,112,009)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 57,269,246	\$ 26,675,204	\$ (51,339,626)
2) Ending Balance, June 30 (E + F1e)	\$ 26,675,204	\$ (51,339,626)	\$ (123,451,635)
 Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ -	\$ -	\$ -
Reserve for Economic Uncertainty	\$ 26,196,022	\$ 26,610,273	\$ 27,114,390
 Unassigned Unappropriated	\$ 329,182	\$ (78,099,900)	\$ (150,716,025)

Multi-Year Projection - Restricted

2025-26 MYP Fund Balance Summary - Restricted

	2025-26 Restricted	2026-27 Restricted	2027-28 Restricted
A. Revenues			
5) Total Revenues	\$ 285,912,734	\$ 269,530,467	\$ 272,851,054
B. Expenditures			
9) Total Expenditures	\$ 468,660,391	\$ 424,759,103	\$ 429,355,960
C. Excess (Deficiency) of Revenues Over	\$ (182,747,657)	\$ (155,228,635)	\$ (156,504,906)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 100,485,616	\$ 149,259,841	\$ 150,345,103
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (82,262,042)	\$ (5,968,795)	\$ (6,159,803)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 151,231,371	\$ 68,969,330	\$ 63,000,535
2) Ending Balance, June 30 (E + F1e)	\$ 68,969,330	\$ 63,000,535	\$ 56,840,731

Multi-Year Projection - Combined

2025-26 MYP Fund Balance Summary - Combined

	2025-26 Combined	2026-27 Combined	2027-28 Combined
A. Revenues			
5) Total Revenues	\$ 806,535,403	\$ 803,025,490	\$ 825,541,188
B. Expenditures			
9) Total Expenditures	\$ 916,406,486	\$ 884,024,116	\$ 900,828,001
C. Excess (Deficiency) of Revenues Over	\$ (109,871,083)	\$ (80,998,625)	\$ (75,286,812)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (2,985,000)	\$ (2,985,000)	\$ (2,985,000)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (112,856,083)	\$ (83,983,625)	\$ (78,271,812)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 208,500,617	\$ 95,644,534	\$ 11,660,908
2) Ending Balance, June 30 (E + F1e)	\$ 95,644,534	\$ 11,660,908	\$ (66,610,904)

Cash Flow - Form CASH

Beginning Cash July 1, 2024 - Fund 01 Only

- \$306,050,884

Ending Cash Projection June 30, 2025

- \$264,971,290

One time resources have been spent and revenues and cash are returning to a “new normal” state. The District has smaller one time and restricted resources that also sunset in 2027-2029; thus, absent any new ongoing dollars we must adjust our budget for the future to NOT return to temporary borrowing or insolvency leading to a future we cannot predict.

LCFF Projection Proposed Budget - 2025-26

Oakland Unified (61259) - 2025-26 Budget Adoption		v.26.1c		CY			
LOCAL CONTROL FUNDING FORMULA		2025-26					
LCFF ENTITLEMENT CALCULATION							
Calculation Factors		2.30%		0.00%	82.40%	82.40%	
		Prior Year					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		11,316.44	\$ 10,256	\$ 1,067	\$ 1,866	\$ 2,017	\$ 172,073,965
Grades 4-6		7,159.60	10,411		1,716	1,854	100,097,881
Grades 7-8		4,038.89	10,719		1,766	1,909	58,137,985
Grades 9-12		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			\$ 336,366,136	\$ 14,738,967	\$ 57,862,122	\$ 62,531,819	\$ 471,499,044
NSS Allowance			-				-
TOTAL BASE		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
Home-to-School Transportation (COLA added commencing 2023-24)							6,405,868
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,025.23	TK Add-on rate	\$ 3,148.00		3,227,424
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 491,227,018
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 491,227,018
Local Revenue (including RDA)							(174,170,473)
Gross State Aid							\$ 317,056,545
Education Protection Account Entitlement							(51,434,418)
Net State Aid							\$ 265,622,127

LCFF Projection Proposed Budget - 2025-26

Oakland Unified (61259) - 2025-26 Budget Adoption		v.26.1c		CY1			
LOCAL CONTROL FUNDING FORMULA		2026-27					
LCFF ENTITLEMENT CALCULATION							
Calculation Factors		3.02%		0.00%	82.65%	82.65%	
		Prior Year					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		11,207.31	\$ 10,566	\$ 1,099	\$ 1,928	\$ 2,096	\$ 175,839,518
Grades 4-6		7,125.93	10,725		1,773	1,928	102,794,342
Grades 7-8		4,019.90	11,043		1,825	1,985	59,708,021
Grades 9-12		8,209.89	12,798	333	2,171	2,360	144,999,164
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 344,303,964	\$ 15,050,728	\$ 59,401,331	\$ 64,585,022	\$ 483,341,045
NSS Allowance			-				-
TOTAL BASE		30,563.03	\$ 344,303,964	\$ 15,050,728	\$ 59,401,331	\$ 64,585,022	\$ 483,341,045
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							6,599,325
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,050.23	TK Add-on rate	\$ 3,243.00		3,405,896
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 503,440,948
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 503,440,948
Local Revenue (including RDA)							(173,949,843)
Gross State Aid							\$ 329,491,105
Education Protection Account Entitlement							(56,933,066)
Net State Aid							\$ 272,558,039

LCFF Projection Proposed Budget - 2025-26

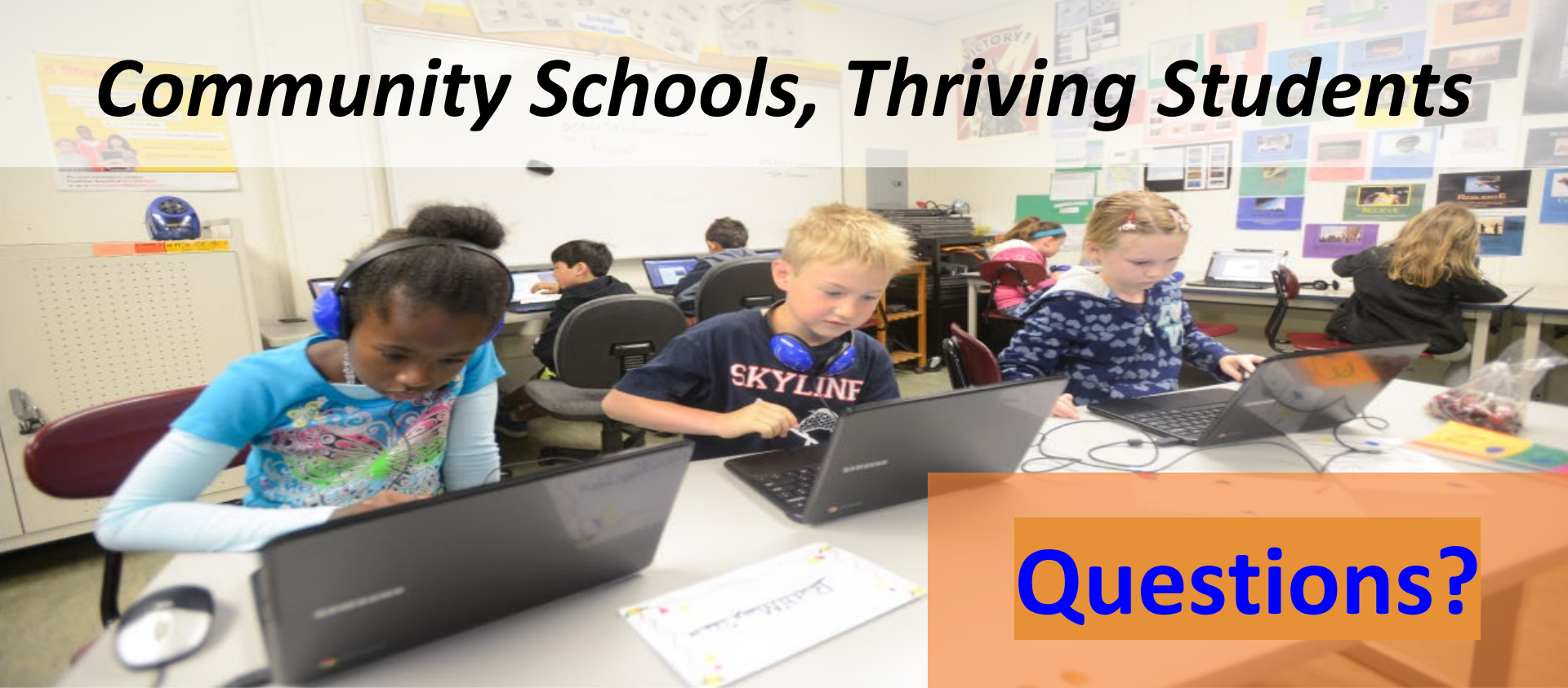
Oakland Unified (61259) - 2025-26 Budget Adoption		v.26.1c		CY2			
LOCAL CONTROL FUNDING FORMULA		2027-28					
LCFF ENTITLEMENT CALCULATION							
Calculation Factors		3.42%		0.00%	83.06%	83.06%	
		3PY Average					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		11,226.03	\$ 10,927	\$ 1,136	\$ 2,004	\$ 2,200	\$ 182,614,685
Grades 4-6		7,125.92	11,092		1,843	2,023	106,587,181
Grades 7-8		4,019.87	11,421		1,897	2,083	61,911,355
Grades 9-12		8,209.83	13,236	344	2,256	2,477	150,344,693
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 356,283,780	\$ 15,576,951	\$ 61,773,505	\$ 67,823,678	\$ 501,457,914
NSS Allowance			-				-
TOTAL BASE		30,581.65	\$ 356,283,780	\$ 15,576,951	\$ 61,773,505	\$ 67,823,678	\$ 501,457,914
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							6,825,022
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,075.23	TK Add-on rate	\$ 3,354.00		3,606,321
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 521,983,939
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 521,983,939
Local Revenue (including RDA)							(173,970,459)
Gross State Aid							\$ 348,013,480
Education Protection Account Entitlement							(64,922,687)
Net State Aid							\$ 283,090,793

Next Steps

- June 25, 2025 – LCAP & Budget Adoption
- June 30, 2025 - Submit to Alameda County Office of Education
- Prepare 45-Day Revise With Changes and Present in August 2025
 - Tentative Agreements
 - MOU's
 - Services & Other Operating Expenses Changes
 - State Adopted Budget
- UnAudited Actuals - September 2025



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

www.ousd.org



@OUSDnews

Contact us for additional information [optional contact area]

Phone: 510.555.5555 | Email: info@ousd.org

2025-26

Proposed Adopted Budget

Budget Financial Forms
Draft Proposed Budget

Board Office Use: Legislative File Info.	
File ID Number	25-1635
Introduction Date	6/11/2025
Enactment Number	
Enactment Date	



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
-
- SB 858 Reserve Level Disclosure Requirements Document
 - 2025-26 Draft Proposed Budget Presentation