

UNAUDITED ACTUALS REPORT FOR FISCAL YEAR ENDED JUNE 30, 2025 AND GANN LIMIT RESOLUTION

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Financial Report (Report). The Board of Education (Board) is requested to approve the Report for submittal to the Los Angeles County Office of Education (LACOE), as required under Education Code Section 42100. The District’s external auditors shall review the Report and the results shall be included in the Annual Comprehensive Financial Report (ACFR) in December. The ACFR is the District’s official audited financial record for the fiscal year ended June 30, 2025.

The Board shall be requested to adopt the Gann Limit Resolution, required under Education Code Section 42132. The resolution identifies the limits on the allowable growth in state and local government spending, including school districts. The District has never exceeded the Gann Limit.

I. MAJOR HIGHLIGHTS

For the fiscal year ended June 30, 2025, the District was able to meet its financial commitments and required ending balances, as set forth in the District’s Budget and Finance Policy.

The Unaudited Actuals resulted in a General Fund unassigned balance of \$2,011 million, which is \$96 million higher than projected in Estimated Actuals. This shall be considered in the Budget for fiscal year 2025-26.

II. GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2024-25 and 2025-26, the District’s appropriations limits are \$4.18 billion and \$4.24 billion, respectively. The District met the required limitations imposed by Proposition 4. In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

III. CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2025

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
LCFF Sources	\$ 6,397.4	\$ 6,421.5	\$ (24.1)	\$ 34.2	\$ 32.6	\$ 1.6
Federal Revenues	5.8	5.8	-	736.1	718.1	18.0
Other State Revenues	141.4	139.5	1.9	1,723.0	1,629.3	93.7
Other Local Revenues	546.1	480.2	65.9	77.0	78.6	(1.6)
Total Revenues	\$ 7,090.7	\$ 7,047.1	\$ 43.6	\$ 2,570.3	\$ 2,458.5	\$ 111.8

Revenues

General Fund – Unrestricted actual revenue is higher by a net amount of \$44 million, which represents a 0.6% variance compared to the Estimated Actuals projection. The net increase is primarily attributed to the following:

- \$24 million decrease in LCFF due to a prior year adjustment in state aid.
- \$66 million increase in Other Local Revenue mostly due to higher unrealized gain in cash deposited in the Los Angeles County Treasury Pool (County Pool).

General Fund – Restricted actual revenue is \$112 million higher compared to the Estimated Actuals. The net increase is primarily attributed to the following:

- \$18 million increase in Federal Revenues mostly due to Title 1 revenues recognized based on expenditures incurred.
- \$94 million in Other State Revenues is primarily attributed to STRS on Behalf Pension Contribution of \$69 million that is offset by a corresponding expenditure for the same amount, an increase of \$16 million in grants (Educator Effectiveness and 21st Century Community Learning Centers), and \$5 million lottery revenue due to higher rates.

Table 2
Summary of 2024-25 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
Certificated Salaries	\$ 2,723.0	\$ 2,744.5	\$ (21.5)	\$ 1,364.9	\$ 1,312.5	\$ 52.4
Classified Salaries	846.0	884.3	(38.3)	773.5	779.0	(5.5)
Employee Benefits	1,738.9	1,746.7	(7.8)	1,415.6	1,346.4	69.2
Books & Supplies	217.2	254.1	(36.9)	243.2	280.2	(37.0)
Services & Other Operating Expense	741.6	992.0	(250.4)	933.6	916.0	17.6
Capital Outlay	72.8	25.5	47.3	73.3	58.4	14.9
Other Outgo	37.9	7.2	30.7	3.0	-	3.0
Total Expenditures	\$ 6,377.4	\$ 6,654.4	\$ (277.0)	\$ 4,807.1	\$ 4,692.4	\$ 114.7

Expenditures

General Fund - Unrestricted actual expenditures are lower by a net amount of \$277 million, which represents a 4% variance in comparison to the Estimated Actuals. The net decrease is mainly attributable to the following:

- \$250 million in Judgement Obligation Bonds (JOBs) expenditures were moved to FY26 because the transactions were finalized after FY25 ended.
- \$27 million lower in various expenditures that did not materialize such as the purchase of cell phone pouches \$1 million, set-aside in the School Staff Stabilization Fund \$10 million, TRANS interest expense \$8 million, and others \$8 million.

General Fund – Restricted actual expenditures are higher than the estimated actuals by a net amount of \$115 million (2%). This increase is primarily attributed to the following:

- \$69 million in STRS on Behalf Pension Contribution that is offset by a corresponding revenue for the same amount.
- \$36 million in grants such as Title 1, Educator Effectiveness, 21st Century Community Learning Centers.

Table 3
Summary of 2024-25 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
Transfers In	30.1	30.2	(0.1)	0.1	0.1	-
Other Sources	132.8	265.0	(132.2)	-	-	-
Contributions	(1,538.4)	(1,519.4)	(19.0)	1,538.4	1,519.4	19.0
Subtotal - Other Financing Sources	(1,375.5)	(1,224.2)	(151.3)	1,538.5	1,519.5	19.0
Indirect Cost	(246.1)	(250.2)	4.1	206.8	210.1	(3.3)
Transfers Out	642.7	642.8	(0.1)	0.1	0.1	-
Other Uses	-	-	-	-	-	-
Subtotal - Indirect Cost and Other Financing Uses	396.6	392.6	4.0	206.9	210.2	(3.3)
Net	\$ (1,772.1)	\$ (1,616.8)	\$ (155.3)	\$ 1,331.6	\$ 1,309.3	\$ 22.3

Net Contributions/Transfers/Indirect Costs – The decrease of \$132 million in Other Sources compared to the estimated actuals is primarily due to JOBS that was postponed to FY26, offset by Fire damage reimbursement of \$82 million, and recognition of \$32 million per GASB 96 Subscription Based Information Technology Arrangements (SBITA). An increase in General Fund contribution is due to an increase in Special Education Programs of \$29 million offset by a reduction in Routine Restricted Maintenance Account (RRMA) of \$10 million.

Table 4
Summary of 2024-25 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
Nonspendable	\$ 50.6	\$ 49.4	\$ 1.2	\$ 0.3	\$ 0.1	\$ 0.2
Restricted	-	-	-	889.4	870.2	19.2
Committed	-	-	-	-	-	-
Assigned	1,373.6	1,305.7	67.9	-	-	-
Unassigned-Reserve for Economic Uncertainties	132.8	132.8	-	-	-	-
Unassigned/Unappropriated	2,011.2	1,915.1	96.1	-	-	-
Ending Balance	\$ 3,568.2	\$ 3,403.0	\$ 165.2	\$ 889.7	\$ 870.3	\$ 19.4
Fund 17, Special Reserve Fund	\$ 577.0	\$ 592.5	\$ (15.5)	\$ -	\$ -	\$ -

Ending Balance - The changes discussed above resulted in an overall increase of \$165 million in the unrestricted ending balance and an increase of \$19 million in the restricted ending balance. The unrestricted ending balance is composed of non-spendable, committed, assigned, and unassigned categories. The unassigned balance will be used to balance future fiscal years.

- **Committed Ending Balance:** funds are subject to internal policies and constraints. These policies are self-imposed by the District's higher level of decision-making authority. The District is committing carryover supplemental and concentration grant for staffing equity needs, targeted student population, compensation, inflation protection and various program needs.
- **Assigned Ending Balance:** funds that are intended to be used for a specific purpose (see Appendix I).
- **Unassigned (Unappropriated) Ending Balance:** The year-end actual unassigned (unappropriated) ending balance is \$2,011 million, \$96 million higher than projected in Estimated Actuals.

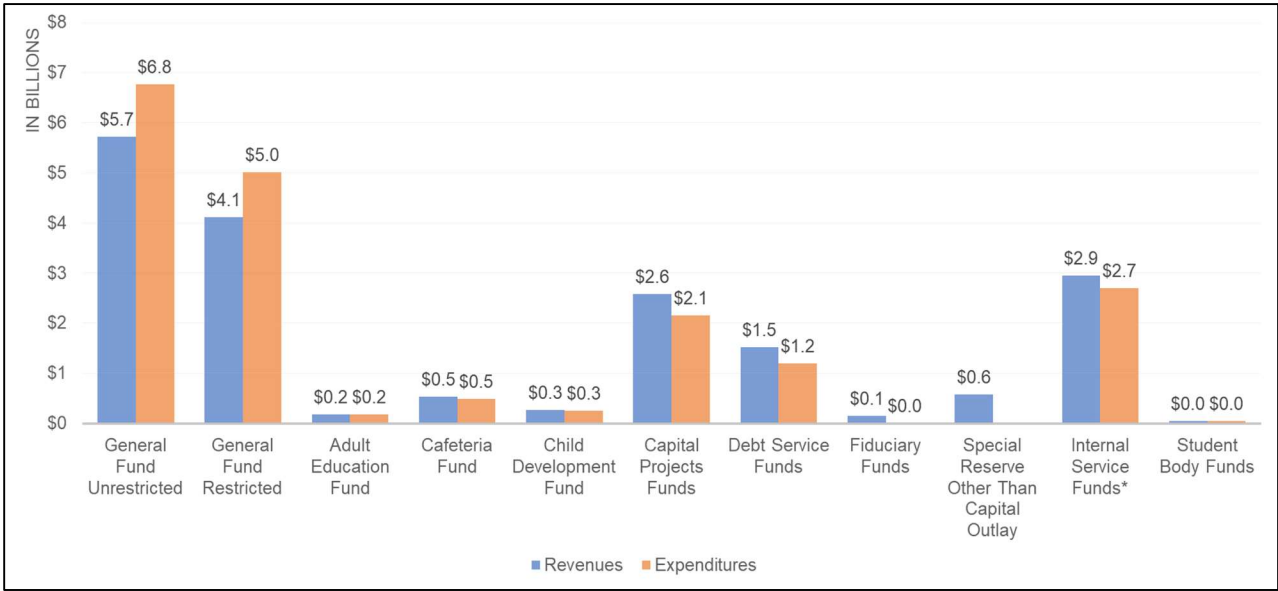
Restricted ending balance represents unspent balance from legally restricted funding sources.

IV. OVERVIEW OF DISTRICT FUNDS

The Unaudited Actuals Report submission requirement comprises of all District funds. The District uses fund accounting to assess stewardship and compliance. Funds are categorized and grouped based on the use of the funds as follows:

1. **Operating Funds** are composed of the General Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Special Reserve Fund for Other Than Capital Outlay. These funds are used for the day-to-day operation of the District's schools and offices.
2. **Capital Projects Funds** account for the acquisition, construction, or upgrade of facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for the general day-to-day operations, as voters approved them for specific capitalized projects which will benefit current and future students.
3. **Internal Service Funds** are used for the payment of employee health and welfare benefits, workers' compensation, and liability insurance. The majority of funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher's health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.
4. **Debt Service Funds** are used for the payment of interest and principal debts associated with long-term bonds for capital projects.
5. **Fiduciary Fund** is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of current and future retirees of the District.
6. **Student Body Fund** is used to account for the transactions of student organizations in schools that are established to raise and spend money on behalf of student activities that are non-instructional.

Figure 1: All Funds - Revenues and Expenditures



ASSIGNED BALANCES

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	FY25 Actuals
General Fund School Allocation	13027	General Fund School Program	\$ 51.7
General Fund School Allocation Total			51.7
<i>General Fund School Allocation, Percentage of Total Assigned Balance</i>			<i>4%</i>
School Site Programs	Various	School Donations	26.3
School Site Programs	Various	Filming/Non-Filming Rental	25.9
School Site Programs	14503	Proposition 39 Over-Allocated Space-School	6.7
School Site Programs	13723	Charter School Categorical Block Grant	6.0
School Site Programs	11266	Community Schools Resolution	5.0
School Site Programs	13360	Black Student Achievement Plan (BSAP) Culturally Responsive Unit Development	4.7
School Site Programs	15891	Student Attendance Incentive Program	4.7
School Site Programs	13349	Black Student Achievement Plan (BSAP) School Climate Wellness Personnel Support	3.5
School Site Programs	13363	Black Student Achievement Plan (BSAP) Community-Based Safety Pilots	2.9
School Site Programs	11476	Civic Center Permit Program	2.2
School Site Programs	13361	Black Student Achievement Plan (BSAP) Community Partnerships	2.0
School Site Programs	10679	Office of Eco-Sustainability Energy Rebate - School	2.0
School Site Programs	13559	Community-Based Safety- Schools	2.0
School Site Programs	14874	Black Student Achievement Plan (BSAP) Culturally Responsive Unit Development Needs Assessment	1.6
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	1.6
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	1.5
School Site Programs	13990	Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements	1.1
School Site Programs	13353	Black Student Achievement Plan (BSAP) Group 3 & 4 Climate Advocates	1.0
School Site Programs	14220	Advance Placement Test Fee	0.7
School Site Programs	14873	Black Student Achievement Plan (BSAP) School Climate Wellness Personnel Support (School Discretionary)	0.7
School Site Programs	13950	Instructional Material Account-Library Fines	0.6
School Site Programs	13362	Black Student Achievement Plan (BSAP) African-American Studies	0.6
School Site Programs	12702	Verizon Innovative Learning Digital Promise	0.5
School Site Programs	10682	Partnership for Los Angeles Schools (PLAS) Donation	0.5
School Site Programs	10644	Verizon/Homelessness and Foster Care Program - School	0.4
School Site Programs	11665	Band and Drill Uniforms	0.4
School Site Programs	16141	General Fund-Computer Reimbursement	0.4
School Site Programs	14876	Black Student Achievement Plan (BSAP) School Discretionary	0.3
School Site Programs	10194	Partner Program	0.2
School Site Programs	13229	Special Education-School Based Enterprise	0.1
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	0.1
School Site Programs	14219	Preliminary Scholastic Aptitude Test (PSAT)/National Merit Scholarship Qualifying Test (NMSQT)	0.1
School Site Programs	15829	Star Program	0.1
School Site Programs	10581	School Community Violence Prevention	0.1
School Site Programs	10329	Special Education School Library Aide	0.1

CATEGORY	PROGRAM	PROGRAM NAME	FY25 Actuals
School Site Programs	Various	All Others	0.1
School Site Programs	11470	Civic Center Permit Program Central	(2.1)
School Site Programs Total			104.6
<i>School Site Programs, Percentage of Total Assigned Balance</i>			<i>8%</i>
Proportionality	10544	TSP (Targeted Student Population)-Reserve for FY26 Student Equity Needs Index (SENI)	300.0
Proportionality	10544	TSP (Targeted Student Population)-Reserve to Cover Investments that Exceed TSP Revenue	52.4
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	179.5
Proportionality Total			531.9
<i>Proportionality, Percentage of Total Assigned Balance</i>			<i>39%</i>
Districtwide Costs	16928	Reserve Released to FY26 Unassigned Balance	300.0
Districtwide Costs	16929	Proportionality On-Hold Pending Plan	194.1
Districtwide Costs	16929	School Programs On-Hold Pending Plan	83.2
Districtwide Costs	16928	Reserve for Non-Certificates of Participation Capital Projects	47.0
Districtwide Costs	16928	Reserve for Workforce Protection Fund	17.0
Districtwide Costs	10677	JUUL Settlement	16.2
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	12.6
Districtwide Costs	13782	Charter Fee for Service - Maintenance & Operations	3.0
Districtwide Costs	10857	Program Support Cost (PSC) & Other Fee for Service	2.7
Districtwide Costs	16928	Reserve for School Staff Stabilization Fund	2.0
Districtwide Costs	10676	Community Challenge Grant	1.0
Districtwide Costs	10593	Energy Rebate Conservation Administration	0.4
Districtwide Costs	14707	Facilities Laundry Service Washer/Dryer Installation/Utilities	0.1
Districtwide Costs	Various	All Others	(0.0)
Districtwide Costs	11481	Agreement with Outside Agency	0.0
Districtwide Costs Total			679.3
<i>Districtwide Costs, Percentage of Total Assigned Balance</i>			<i>49%</i>
Central Office	14423	Incentive-Breakfast-Discretionary	3.2
Central Office	12654	Board Members Discretionary Funds	1.3
Central Office	13350	Black Student Achievement Plan (BSAP) - Central	0.5
Central Office	10643	Verizon/Homelessness and Foster Care Program - Central	0.5
Central Office	10724	District Administration - Rents	0.2
Central Office	13269	Office of Eco-Sustainability Energy Rebate - Central	0.2
Central Office	10605	Energy Rebate Conservation-Central Office	0.1
Central Office	13277	Sponsorship-Offices	0.1
Central Office	Various	All Others	0.0
Central Office Total			6.1
<i>Central Office, Percentage of Total Assigned Balance</i>			<i>0%</i>
Grand Total			\$ 1,373.6

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: _____

Title: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	54.53%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$41,440,525.64
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$4,053,979,145.90
	Appropriations Subject to Limit	\$4,053,979,145.90
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.87%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
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	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,397,411,142.02	34,163,996.00	6,431,575,138.02	6,402,851,996.00	32,558,650.00	6,435,410,646.00	0.1%
2) Federal Revenue		8100-8299	5,785,430.68	736,116,909.44	741,902,340.12	1,810,628.00	842,015,738.00	843,826,366.00	13.7%
3) Other State Revenue		8300-8599	141,405,715.51	1,722,963,081.87	1,864,368,797.38	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-7.4%
4) Other Local Revenue		8600-8799	546,094,244.92	77,038,161.97	623,132,406.89	283,786,008.00	47,772,008.00	331,558,016.00	-46.8%
5) TOTAL, REVENUES			7,090,696,533.13	2,570,282,149.28	9,660,978,682.41	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,723,001,420.18	1,364,933,184.47	4,087,934,604.65	2,688,377,595.00	1,330,649,500.00	4,019,027,095.00	-1.7%
2) Classified Salaries		2000-2999	845,976,163.22	773,466,584.04	1,619,442,747.26	853,280,782.00	692,377,999.00	1,545,658,781.00	-4.6%
3) Employee Benefits		3000-3999	1,738,877,251.51	1,415,565,338.39	3,154,442,589.90	1,965,134,523.00	1,295,296,911.00	3,260,431,434.00	3.4%
4) Books and Supplies		4000-4999	217,249,705.39	243,229,756.67	460,479,462.06	692,873,065.00	781,454,381.88	1,474,327,446.88	220.2%
5) Services and Other Operating Expenditures		5000-5999	741,589,696.74	933,619,673.30	1,675,209,370.04	559,285,308.00	596,093,598.55	1,155,378,906.55	-31.0%
6) Capital Outlay		6000-6999	72,836,215.72	73,254,514.72	146,090,730.44	39,248,414.00	23,573,766.00	62,822,180.00	-57.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	37,905,223.99	2,972,276.04	40,877,500.03	7,653,474.00	0.00	7,653,474.00	-81.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(246,054,729.17)	206,776,715.84	(39,278,013.33)	(329,478,277.00)	280,461,409.00	(49,016,868.00)	24.8%
9) TOTAL, EXPENDITURES			6,131,380,947.58	5,013,818,043.47	11,145,198,991.05	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			959,315,585.55	(2,443,535,894.19)	(1,484,220,308.64)	363,311,680.00	(2,502,724,918.43)	(2,139,413,238.43)	44.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,104,447.38	52,564.93	30,157,012.31	47,325,000.00	0.00	47,325,000.00	56.9%
b) Transfers Out		7600-7629	642,660,948.57	105,473.57	642,766,422.14	28,513,404.00	0.00	28,513,404.00	-95.6%
2) Other Sources/Uses									
a) Sources		8930-8979	132,759,650.12	0.00	132,759,650.12	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,538,392,722.22)	1,538,392,722.22	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,018,189,573.29)	1,538,339,813.58	(479,849,759.71)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-103.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,058,873,987.74)	(905,196,080.61)	(1,964,070,068.35)	(1,329,021,002.00)	(791,570,640.43)	(2,120,591,642.43)	8.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	3,568,205,325.91	889,657,276.35	4,457,862,602.26	-30.5%
b) Audit Adjustments		9793	10,233,583.35	(1,919,629.91)	8,313,953.44	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,568,205,325.91	889,657,276.35	4,457,862,602.26	-30.6%
d) Other Restatements		9795	0.00	0.00	0.00	(165,305,927.24)	(19,388,694.12)	(184,694,621.36)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
2) Ending Balance, June 30 (E + F1e)			3,568,205,325.91	889,657,276.35	4,457,862,602.26	2,073,878,396.67	78,697,941.80	2,152,576,338.47	-51.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,924,517.03	0.00	2,924,517.03	2,920,417.00	0.00	2,920,417.00	-0.1%
Stores		9712	35,307,965.51	0.00	35,307,965.51	38,594,296.00	0.00	38,594,296.00	9.3%
Prepaid Items		9713	12,372,344.75	269,803.79	12,642,148.54	7,896,906.00	59,725.00	7,956,631.00	-37.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	889,387,472.56	889,387,472.56	0.00	78,638,216.80	78,638,216.80	-91.2%
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	46,110,802.00	0.00	46,110,802.00	New
d) Assigned									
Other Assignments		9780	1,373,615,832.63	0.00	1,373,615,832.63	413,009,949.00	0.00	413,009,949.00	-69.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,750,000.00	0.00	132,750,000.00	115,200,000.00	0.00	115,200,000.00	-13.2%
Unassigned/Unappropriated Amount		9790	2,011,234,665.99	0.00	2,011,234,665.99	1,450,146,026.67	0.00	1,450,146,026.67	-27.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,951,200,808.19	1,018,153,667.75	4,969,354,475.94				
1) Fair Value Adjustment to Cash in County Treasury		9111	(130,141,915.04)	0.00	(130,141,915.04)				
b) in Banks		9120	5,319,951.03	0.00	5,319,951.03				
c) in Revolving Cash Account		9130	2,924,517.03	0.00	2,924,517.03				
d) with Fiscal Agent/Trustee		9135	260,284,004.40	0.00	260,284,004.40				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	120,737,522.57	4,532,182.89	125,269,705.46				
4) Due from Grantor Government		9290	113,023,003.81	331,955,977.75	444,978,981.56				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	35,307,965.51	0.00	35,307,965.51				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	12,372,344.75	269,803.79	12,642,148.54				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	11,183,259.10	0.00	11,183,259.10				
10) TOTAL, ASSETS			4,382,211,461.35	1,354,911,632.18	5,737,123,093.53				
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	671,152,200.13	428,243,079.21	1,099,395,279.34				
2) Due to Grantor Governments		9590	61,673,134.82	14,747,816.89	76,420,951.71				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	69,952,541.39	0.00	69,952,541.39				
5) Unearned Revenue		9650	45,000.00	22,263,459.73	22,308,459.73				
6) TOTAL, LIABILITIES			802,822,876.34	465,254,355.83	1,268,077,232.17				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	11,183,259.10	0.00	11,183,259.10				
2) TOTAL, DEFERRED INFLOWS			11,183,259.10	0.00	11,183,259.10				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,568,205,325.91	889,657,276.35	4,457,862,602.26				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,674,581,544.21	0.00	3,674,581,544.21	3,888,173,333.00	0.00	3,888,173,333.00	5.8%
Education Protection Account State Aid - Current Year		8012	973,594,052.00	0.00	973,594,052.00	764,217,110.00	0.00	764,217,110.00	-21.5%
State Aid - Prior Years		8019	(32,395,007.32)	0.00	(32,395,007.32)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,150,799.61	0.00	6,150,799.61	6,253,151.00	0.00	6,253,151.00	1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13,040,688.42	0.00	13,040,688.42	13,106,352.00	0.00	13,106,352.00	0.5%
County & District Taxes									
Secured Roll Taxes		8041	1,637,463,702.38	0.00	1,637,463,702.38	1,654,938,665.00	0.00	1,654,938,665.00	1.1%
Unsecured Roll Taxes		8042	51,696,151.48	0.00	51,696,151.48	51,223,966.00	0.00	51,223,966.00	-0.9%
Prior Years' Taxes		8043	39,913,610.92	0.00	39,913,610.92	57,626,402.00	0.00	57,626,402.00	44.4%
Supplemental Taxes		8044	29,551,865.79	0.00	29,551,865.79	33,565,132.00	0.00	33,565,132.00	13.6%
Education Revenue Augmentation Fund (ERAF)		8045	286,575,517.04	0.00	286,575,517.04	234,897,312.00	0.00	234,897,312.00	-18.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	153,464,689.88	0.00	153,464,689.88	144,812,377.00	0.00	144,812,377.00	-5.6%
Penalties and Interest from Delinquent Taxes		8048	426,265.02	0.00	426,265.02	0.00	0.00	0.00	-100.0%
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			6,834,063,879.43	0.00	6,834,063,879.43	6,848,813,800.00	0.00	6,848,813,800.00	0.2%
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	(436,652,737.41)	0.00	(436,652,737.41)	(445,961,804.00)	0.00	(445,961,804.00)	2.1%
Property Taxes Transfers		8097	0.00	34,163,996.00	34,163,996.00	0.00	32,558,650.00	32,558,650.00	-4.7%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,397,411,142.02	34,163,996.00	6,431,575,138.02	6,402,851,996.00	32,558,650.00	6,435,410,646.00	0.1%
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	142,099,617.93	142,099,617.93	0.00	167,353,908.00	167,353,908.00	17.8%
Special Education Discretionary Grants		8182	0.00	12,488,760.45	12,488,760.45	0.00	11,065,926.00	11,065,926.00	-11.4%
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	21,765.79	0.00	21,765.79	0.00	0.00	0.00	-100.0%
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	4,060,041.96	0.00	4,060,041.96	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,278,360.93	1,278,360.93	0.00	0.00	0.00	-100.0%
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		434,894,337.49	434,894,337.49		489,688,950.00	489,688,950.00	12.6%
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		35,243,904.67	35,243,904.67		30,217,299.00	30,217,299.00	-14.3%
Title III, Immigrant Student Program	4201	8290		2,104,181.49	2,104,181.49		3,072,846.00	3,072,846.00	46.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		19,674,314.78	19,674,314.78		10,029,250.00	10,029,250.00	-49.0%
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		48,628,163.20	48,628,163.20		81,419,955.00	81,419,955.00	67.4%
Career and Technical Education	3500-3599	8290		6,507,560.63	6,507,560.63		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	1,703,622.93	33,197,707.87	34,901,330.80	1,810,628.00	49,167,604.00	50,978,232.00	46.1%
TOTAL, FEDERAL REVENUE			5,785,430.68	736,116,909.44	741,902,340.12	1,810,628.00	842,015,738.00	843,826,366.00	13.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		434,900,885.00	434,900,885.00		444,988,071.00	444,988,071.00	2.3%
Prior Years	6500	8319		(1,996,253.00)	(1,996,253.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,961,214.00	3,961,214.00	0.00	3,961,214.00	3,961,214.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	2,524.00	2,524.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,855,575.00	0.00	17,855,575.00	17,809,993.00	0.00	17,809,993.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	76,716,549.86	36,746,771.84	113,463,321.70	72,995,234.00	31,338,268.00	104,333,502.00	-8.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		468,194,422.00	468,194,422.00		468,346,746.00	468,346,746.00	0.0%
After School Education and Safety (ASES)	6010	8590		100,299,892.09	100,299,892.09		103,885,076.00	103,885,076.00	3.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,549,680.01	1,549,680.01		1,667,354.00	1,667,354.00	7.6%
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		11,302,300.14	11,302,300.14		2,291,400.00	2,291,400.00	-79.7%
Arts and Music in Schools (Prop 28)	6770	8590		71,924,422.00	71,924,422.00		71,924,422.00	71,924,422.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		138,102.76	138,102.76		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	46,833,590.65	595,939,121.03	642,772,711.68	60,432,705.00	446,433,700.00	506,866,405.00	-21.1%
TOTAL, OTHER STATE REVENUE			141,405,715.51	1,722,963,081.87	1,864,368,797.38	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-7.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	952,799.43	0.00	952,799.43	595,000.00	0.00	595,000.00	-37.6%
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	29,042,580.00	0.00	29,042,580.00	28,290,000.00	0.00	28,290,000.00	-2.6%
Interest		8660	222,457,361.94	500.73	222,457,862.67	123,468,016.00	0.00	123,468,016.00	-44.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	137,645,094.04	0.00	137,645,094.04	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	477,656.80	477,656.80	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	43,222,038.81	0.00	43,222,038.81	41,052,678.00	0.00	41,052,678.00	-5.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	112,774,370.70	76,560,004.44	189,334,375.14	90,380,314.00	47,525,648.00	137,905,962.00	-27.2%
Tuition		8710	0.00	0.00	0.00	0.00	246,360.00	246,360.00	New
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			546,094,244.92	77,038,161.97	623,132,406.89	283,786,008.00	47,772,008.00	331,558,016.00	-46.8%
TOTAL, REVENUES			7,090,696,533.13	2,570,282,149.28	9,660,978,682.41	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-3.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,053,676,238.32	698,111,726.67	2,751,787,964.99	1,891,047,816.00	845,628,748.00	2,736,676,564.00	-0.5%
Certificated Pupil Support Salaries		1200	232,811,671.32	312,337,071.21	545,148,742.53	360,029,607.00	177,194,913.00	537,224,520.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	296,937,422.47	132,504,121.07	429,441,543.54	292,042,795.00	133,728,024.00	425,770,819.00	-0.9%
Other Certificated Salaries		1900	139,576,088.07	221,980,265.52	361,556,353.59	145,257,377.00	174,097,815.00	319,355,192.00	-11.7%
TOTAL, CERTIFICATED SALARIES			2,723,001,420.18	1,364,933,184.47	4,087,934,604.65	2,688,377,595.00	1,330,649,500.00	4,019,027,095.00	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	41,631,136.85	375,964,869.88	417,596,006.73	41,857,315.00	363,682,493.00	405,539,808.00	-2.9%
Classified Support Salaries		2200	264,715,680.83	214,721,802.93	479,437,483.76	296,896,055.00	139,123,697.00	436,019,752.00	-9.1%
Classified Supervisors' and Administrators' Salaries		2300	43,288,508.79	47,133,066.84	90,421,575.63	43,215,158.00	4,947,425.00	48,162,583.00	0.3%
Clerical, Technical and Office Salaries		2400	357,601,962.21	82,742,288.80	440,344,251.01	337,740,663.00	99,178,954.00	436,919,617.00	-0.8%
Other Classified Salaries		2900	138,738,874.54	95,324,555.59	234,063,430.13	133,571,591.00	85,445,430.00	219,017,021.00	-6.4%
TOTAL, CLASSIFIED SALARIES			845,976,163.22	773,466,584.04	1,619,442,747.26	853,280,782.00	692,377,999.00	1,545,658,781.00	-4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	509,747,956.07	620,100,826.22	1,129,848,782.29	510,690,573.00	551,461,597.00	1,062,152,170.00	-6.0%
PERS		3201-3202	210,736,362.62	184,226,412.97	394,962,775.59	217,921,513.00	160,785,626.00	378,707,139.00	-4.1%
OASDI/Medicare/Alternative		3301-3302	104,048,588.85	77,243,820.60	181,292,409.45	101,079,088.00	71,045,578.00	172,124,666.00	-5.1%
Health and Welfare Benefits		3401-3402	683,510,388.44	396,959,091.01	1,080,469,479.45	596,279,675.00	346,781,001.00	943,060,676.00	-12.7%
Unemployment Insurance		3501-3502	2,189,972.16	1,021,270.89	3,211,243.05	1,729,790.00	1,025,371.00	2,755,161.00	-14.2%
Workers' Compensation		3601-3602	62,725,421.92	37,096,475.43	99,821,897.35	58,572,872.00	34,419,026.00	92,991,898.00	-6.8%
OPEB, Allocated		3701-3702	17,571.83	5,000,878.61	5,018,450.44	194,015,899.00	94,525,997.00	288,541,896.00	5,649.6%
OPEB, Active Employees		3751-3752	165,886,715.62	93,916,562.66	259,803,278.28	284,845,113.00	35,252,715.00	320,097,828.00	23.2%
Other Employee Benefits		3901-3902	14,274.00	0.00	14,274.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,738,877,251.51	1,415,565,338.39	3,154,442,589.90	1,965,134,523.00	1,295,296,911.00	3,260,431,434.00	3.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	75,684,192.19	36,746,984.53	112,431,176.72	55,441,332.00	31,338,518.00	86,779,850.00	-22.8%
Books and Other Reference Materials		4200	643,876.95	1,850,494.35	2,494,371.30	699,455.00	19,935.00	719,390.00	-71.2%
Materials and Supplies		4300	113,098,684.76	185,738,224.40	298,836,909.16	631,527,646.00	747,885,442.88	1,379,413,088.88	361.6%
Noncapitalized Equipment		4400	27,703,988.98	17,403,514.28	45,107,503.26	5,193,632.00	1,601,240.00	6,794,872.00	-84.9%
Food		4700	118,962.51	1,490,539.11	1,609,501.62	11,000.00	609,246.00	620,246.00	-61.5%
TOTAL, BOOKS AND SUPPLIES			217,249,705.39	243,229,756.67	460,479,462.06	692,873,065.00	781,454,381.88	1,474,327,446.88	220.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	19,859,767.46	527,175,539.12	547,035,306.58	0.00	403,939,087.00	403,939,087.00	-26.2%
Travel and Conferences		5200	4,609,393.21	9,059,264.17	13,668,657.38	4,700,586.00	1,758,945.00	6,459,531.00	-52.7%
Dues and Memberships		5300	1,843,578.66	845,949.01	2,689,527.67	1,099,807.00	2,400.00	1,102,207.00	-59.0%
Insurance		5400 - 5450	271,419,171.33	0.00	271,419,171.33	155,413,837.00	0.00	155,413,837.00	-42.7%
Operations and Housekeeping Services		5500	180,257,727.04	23,247,048.88	203,504,775.92	137,422,404.00	18,002,000.00	155,424,404.00	-23.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,962,468.94	21,561,409.09	33,523,878.03	17,190,932.00	1,831,396.00	19,022,328.00	-43.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,752,870.67)	13,742,923.17	(9,947.50)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	228,131,334.70	337,677,490.88	565,808,825.58	212,837,712.00	170,149,965.55	382,987,677.55	-32.3%
Communications		5900	37,259,126.07	310,048.98	37,569,175.05	30,620,030.00	409,805.00	31,029,835.00	-17.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			741,589,696.74	933,619,673.30	1,675,209,370.04	559,285,308.00	596,093,598.55	1,155,378,906.55	-31.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	3,106,553.91	2,969,024.38	6,075,578.29	70,000.00	0.00	70,000.00	-98.8%
Buildings and Improvements of Buildings		6200	13,381,435.83	31,458,622.97	44,840,058.80	29,036,171.00	23,447,866.00	52,484,037.00	17.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	16,309,163.59	37,578,763.81	53,887,927.40	4,208,794.00	125,900.00	4,334,694.00	-92.0%
Equipment Replacement		6500	0.00	0.00	0.00	5,933,449.00	0.00	5,933,449.00	New
Lease Assets		6600	3,539,066.30	0.00	3,539,066.30	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	36,499,996.09	1,248,103.56	37,748,099.65	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			72,836,215.72	73,254,514.72	146,090,730.44	39,248,414.00	23,573,766.00	62,822,180.00	-57.0%
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	91,178.96	0.00	91,178.96	638,966.00	0.00	638,966.00	600.8%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	6,458,131.00	0.00	6,458,131.00	6,000,000.00	0.00	6,000,000.00	-7.1%
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	837,928.00	0.00	837,928.00	1,003,008.00	0.00	1,003,008.00	19.7%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,591,372.62	272,206.72	2,863,579.34	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	27,926,613.41	2,700,069.32	30,626,682.73	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,905,223.99	2,972,276.04	40,877,500.03	7,653,474.00	0.00	7,653,474.00	-81.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(206,776,715.84)	206,776,715.84	0.00	(280,461,409.00)	280,461,409.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(39,278,013.33)	0.00	(39,278,013.33)	(49,016,868.00)	0.00	(49,016,868.00)	24.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(246,054,729.17)	206,776,715.84	(39,278,013.33)	(329,478,277.00)	280,461,409.00	(49,016,868.00)	24.8%
TOTAL, EXPENDITURES			6,131,380,947.58	5,013,818,043.47	11,145,198,991.05	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	3.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	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	104,447.38	52,564.93	157,012.31	17,325,000.00	0.00	17,325,000.00	10,934.2%
(a) TOTAL, INTERFUND TRANSFERS IN			30,104,447.38	52,564.93	30,157,012.31	47,325,000.00	0.00	47,325,000.00	56.9%
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	44,088.38	44,088.38	0.00	0.00	0.00	-100.0%
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	642,660,948.57	61,385.19	642,722,333.76	28,513,404.00	0.00	28,513,404.00	-95.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			642,660,948.57	105,473.57	642,766,422.14	28,513,404.00	0.00	28,513,404.00	-95.6%
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	97,251,650.00	0.00	97,251,650.00	10,000.00	0.00	10,000.00	-100.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	3,539,066.30	0.00	3,539,066.30	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	31,968,933.82	0.00	31,968,933.82	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			132,759,650.12	0.00	132,759,650.12	10,000.00	0.00	10,000.00	-100.0%
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	(1,538,392,722.22)	1,538,392,722.22	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,538,392,722.22)	1,538,392,722.22	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,018,189,573.29)	1,538,339,813.58	(479,849,759.71)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-103.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,397,411,142.02	34,163,996.00	6,431,575,138.02	6,402,851,996.00	32,558,650.00	6,435,410,646.00	0.1%
2) Federal Revenue		8100-8299	5,785,430.68	736,116,909.44	741,902,340.12	1,810,628.00	842,015,738.00	843,826,366.00	13.7%
3) Other State Revenue		8300-8599	141,405,715.51	1,722,963,081.87	1,864,368,797.38	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-7.4%
4) Other Local Revenue		8600-8799	546,094,244.92	77,038,161.97	623,132,406.89	283,786,008.00	47,772,008.00	331,558,016.00	-46.8%
5) TOTAL, REVENUES			7,090,696,533.13	2,570,282,149.28	9,660,978,682.41	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	3,295,639,427.89	2,367,539,838.13	5,663,179,266.02	3,499,386,078.00	2,820,613,206.62	6,319,999,284.62	11.6%
2) Instruction - Related Services		2000-2999	1,062,725,271.14	735,133,563.14	1,797,858,834.28	1,014,603,246.00	627,862,872.00	1,642,466,118.00	-8.6%
3) Pupil Services		3000-3999	426,250,395.77	982,972,313.86	1,409,222,709.63	778,679,701.00	522,336,251.82	1,301,015,952.82	-7.7%
4) Ancillary Services		4000-4999	39,816,515.67	221,814,246.19	261,630,761.86	14,038,036.00	324,825,925.00	338,863,961.00	29.5%
5) Community Services		5000-5999	4,066,287.02	1,979,638.05	6,045,925.07	0.00	997,848.00	997,848.00	-83.5%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	549,253,959.35	219,044,784.81	768,298,744.16	501,489,981.00	295,386,737.11	796,876,718.11	3.7%
8) Plant Services		8000-8999	714,864,477.29	482,361,383.25	1,197,225,860.54	660,524,368.00	407,884,724.88	1,068,409,092.88	-10.8%
9) Other Outgo		9000-9999	38,764,613.45	2,972,276.04	41,736,889.49	7,653,474.00	0.00	7,653,474.00	-81.7%
10) TOTAL, EXPENDITURES			6,131,380,947.58	5,013,818,043.47	11,145,198,991.05	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			959,315,585.55	(2,443,535,894.19)	(1,484,220,308.64)	363,311,680.00	(2,502,724,918.43)	(2,139,413,238.43)	44.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,104,447.38	52,564.93	30,157,012.31	47,325,000.00	0.00	47,325,000.00	56.9%
b) Transfers Out		7600-7629	642,660,948.57	105,473.57	642,766,422.14	28,513,404.00	0.00	28,513,404.00	-95.6%
2) Other Sources/Uses									
a) Sources		8930-8979	132,759,650.12	0.00	132,759,650.12	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,538,392,722.22)	1,538,392,722.22	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,018,189,573.29)	1,538,339,813.58	(479,849,759.71)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-103.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,058,873,987.74)	(905,196,080.61)	(1,964,070,068.35)	(1,329,021,002.00)	(791,570,640.43)	(2,120,591,642.43)	8.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	3,568,205,325.91	889,657,276.35	4,457,862,602.26	-30.5%
b) Audit Adjustments		9793	10,233,583.35	(1,919,629.91)	8,313,953.44	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,568,205,325.91	889,657,276.35	4,457,862,602.26	-30.6%
d) Other Restatements		9795	0.00	0.00	0.00	(165,305,927.24)	(19,388,694.12)	(184,694,621.36)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
2) Ending Balance, June 30 (E + F1e)			3,568,205,325.91	889,657,276.35	4,457,862,602.26	2,073,878,396.67	78,697,941.80	2,152,576,338.47	-51.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,924,517.03	0.00	2,924,517.03	2,920,417.00	0.00	2,920,417.00	-0.1%
Stores		9712	35,307,965.51	0.00	35,307,965.51	38,594,296.00	0.00	38,594,296.00	9.3%
Prepaid Items		9713	12,372,344.75	269,803.79	12,642,148.54	7,896,906.00	59,725.00	7,956,631.00	-37.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	889,387,472.56	889,387,472.56	0.00	78,638,216.80	78,638,216.80	-91.2%
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	46,110,802.00	0.00	46,110,802.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,373,615,832.63	0.00	1,373,615,832.63	413,009,949.00	0.00	413,009,949.00	-69.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,750,000.00	0.00	132,750,000.00	115,200,000.00	0.00	115,200,000.00	-13.2%
Unassigned/Unappropriated Amount		9790	2,011,234,665.99	0.00	2,011,234,665.99	1,450,146,026.67	0.00	1,450,146,026.67	-27.9%

Resource	Description	2024-25	2025-26
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	157,153,061.91	0.00
5650	FEMA Public Assistance Funds	1,360.33	0.00
5810	Other Restricted Federal	11,889,762.22	200,882.00
6211	Literacy Coaches and Reading Specialists Grant Program	74,844,298.73	18,212,407.00
6266	Educator Effectiveness, FY 2021-22	36,660,676.20	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	17,402,190.36	255,826.00
6383	Golden State Pathways Program	45,280,334.25	45,306,892.00
6500	Special Education	3,297,037.36	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	2,524.00	0.00
6547	Special Education Early Intervention Preschool Grant	3,297,613.07	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,222,099.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	51,707,273.78	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	68,759.78	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	51,490,757.47	0.00
7085	Learning Communities for School Success Program	1,110,212.52	1,555,606.00
7311	Classified School Employee Professional Development Block Grant	795,035.12	99,714.00
7339	Dual Enrollment Opportunities	7,657,484.49	7,863,339.80
7399	LCFF Equity Multiplier	45,657,617.86	0.00
7412	A-G Access/Success Grant	15,810,752.49	0.00
7413	A-G Learning Loss Mitigation Grant	7,569,978.04	0.00
7810	Other Restricted State	13,492,649.38	0.00
9010	Other Restricted Local	100,975,994.20	5,143,550.00
Total, Restricted Balance		889,387,472.56	78,638,216.80

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	40,098,520.38	37,947,761.00	-5.4%
5) TOTAL, REVENUES			40,098,520.38	37,947,761.00	-5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,611,946.81	31,534,738.00	-95.8%
5) Services and Other Operating Expenditures		5000-5999	7,928,299.31	5,175,053.00	-34.7%
6) Capital Outlay		6000-6999	140,969.14	53,650.00	-61.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,681,215.26	36,763,441.00	-192.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,417,305.12	1,184,320.00	-16.4%
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)			1,417,305.12	1,184,320.00	-16.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,779,901.10	52,197,206.22	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,779,901.10	52,197,206.22	2.8%
d) Other Restatements		9795	0.00	(21,000.57)	New
e) Adjusted Beginning Balance (F1c + F1d)			50,779,901.10	52,176,205.65	2.7%
2) Ending Balance, June 30 (E + F1e)			52,197,206.22	53,360,525.65	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	47,812.00	New
Stores		9712	4,592,669.62	4,568,596.00	-0.5%
Prepaid Items		9713	0.00	24,946.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	35,116,510.52		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	13,363,287.21		
3) Accounts Receivable		9200	257,609.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,592,669.62		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	35,037.90		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			53,365,114.97		
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	1,167,908.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			1,167,908.75		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			52,197,206.22		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	40,098,520.38	37,947,761.00	-5.4%
TOTAL, REVENUES			40,098,520.38	37,947,761.00	-5.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	30,273,291.72	31,534,738.00	4.2%
Noncapitalized Equipment		4400	338,655.09	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			30,611,946.81	31,534,738.00	-95.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,928,299.31	5,175,053.00	-34.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,928,299.31	5,175,053.00	-34.7%
CAPITAL OUTLAY					
Equipment		6400	140,969.14	53,650.00	-61.9%
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			140,969.14	53,650.00	-61.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			38,681,215.26	36,763,441.00	-192.5%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	40,098,520.38	37,947,761.00	-5.4%
5) TOTAL, REVENUES			40,098,520.38	37,947,761.00	-5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		38,681,215.26	36,763,441.00	-5.0%
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,681,215.26	36,763,441.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,417,305.12	1,184,320.00	-16.4%
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)			1,417,305.12	1,184,320.00	-16.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,779,901.10	52,197,206.22	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,779,901.10	52,197,206.22	2.8%
d) Other Restatements		9795	0.00	(21,000.57)	New
e) Adjusted Beginning Balance (F1c + F1d)			50,779,901.10	52,176,205.65	2.7%
2) Ending Balance, June 30 (E + F1e)			52,197,206.22	53,360,525.65	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	47,812.00	New
Stores		9712	4,592,669.62	4,568,596.00	-0.5%
Prepaid Items		9713	0.00	24,946.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	47,604,536.60	48,719,171.65	2.3%
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 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	47,604,536.60	48,719,171.65
Total, Restricted Balance		47,604,536.60	48,719,171.65

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,307,776.39	14,165,049.00	-1.0%
3) Other State Revenue		8300-8599	151,382,231.00	147,038,081.00	-2.9%
4) Other Local Revenue		8600-8799	3,868,149.69	3,483,497.00	-9.9%
5) TOTAL, REVENUES			169,558,157.08	164,686,627.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	72,866,009.30	72,222,044.00	-0.9%
2) Classified Salaries		2000-2999	24,817,179.92	23,672,732.00	-4.6%
3) Employee Benefits		3000-3999	47,288,549.36	50,388,235.00	6.6%
4) Books and Supplies		4000-4999	7,426,458.47	9,046,539.89	21.8%
5) Services and Other Operating Expenditures		5000-5999	16,821,739.20	15,507,000.00	-7.8%
6) Capital Outlay		6000-6999	4,188,161.01	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,859,187.48	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,078,453.67	7,231,090.00	2.2%
9) TOTAL, EXPENDITURES			183,345,738.41	178,067,640.89	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,787,581.33)	(13,381,013.89)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,699.57	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,443,119.57	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,450,819.14	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,336,762.19)	(13,381,013.89)	18.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,090,277.85	47,695,901.13	-19.3%
b) Audit Adjustments		9793	(57,614.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,032,663.32	47,695,901.13	-19.2%
d) Other Restatements		9795	0.00	(2,437,574.35)	New
e) Adjusted Beginning Balance (F1c + F1d)			59,032,663.32	45,258,326.78	-23.3%
2) Ending Balance, June 30 (E + F1e)			47,695,901.13	31,877,312.89	-33.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	21,607.02	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,564,602.39	20,013,028.94	-45.3%
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	11,094,691.72	11,849,284.00	6.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.05)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	49,883,388.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,350,478.33)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	15,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,260,160.88		
4) Due from Grantor Government		9290	9,023,949.51		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	21,607.02		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			59,853,627.34		
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	12,157,201.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	524.72		
6) TOTAL, LIABILITIES			12,157,726.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			47,695,901.13		
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	1,151,114.09	1,205,053.00	4.7%
All Other Federal Revenue	All Other	8290	13,156,662.30	12,959,996.00	-1.5%
TOTAL, FEDERAL REVENUE			14,307,776.39	14,165,049.00	-1.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	138,248,988.00	133,510,926.00	-3.4%
All Other State Revenue	All Other	8590	13,133,243.00	13,527,155.00	3.0%
TOTAL, OTHER STATE REVENUE			151,382,231.00	147,038,081.00	-2.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	71,527.03	110,000.00	53.8%
Interest		8660	1,339,117.96	1,525,145.00	13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	80,677.25	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	605,789.11	540,162.00	-10.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,771,038.34	1,308,190.00	-26.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,868,149.69	3,483,497.00	-9.9%
TOTAL, REVENUES			169,558,157.08	164,686,627.00	-2.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	43,539,518.84	43,239,911.00	-0.7%
Certificated Pupil Support Salaries		1200	3,851,133.92	3,886,740.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	24,902,286.75	24,936,464.00	0.1%
Other Certificated Salaries		1900	573,069.79	158,929.00	-72.3%
TOTAL, CERTIFICATED SALARIES			72,866,009.30	72,222,044.00	-0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	853,033.92	1,225,612.00	43.7%
Classified Support Salaries		2200	9,953,388.39	8,320,646.00	-16.4%
Classified Supervisors' and Administrators' Salaries		2300	181,264.50	184,819.00	2.0%
Clerical, Technical and Office Salaries		2400	12,378,944.90	12,594,531.00	1.7%
Other Classified Salaries		2900	1,450,548.21	1,347,124.00	-7.1%
TOTAL, CLASSIFIED SALARIES			24,817,179.92	23,672,732.00	-4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,938,141.80	13,582,874.00	5.0%
PERS		3201-3202	6,920,515.51	6,198,770.00	-10.4%
OASDI/Medicare/Alternative		3301-3302	3,161,698.29	2,887,757.00	-8.7%
Health and Welfare Benefits		3401-3402	18,136,130.99	18,715,787.00	3.2%
Unemployment Insurance		3501-3502	55,756.43	48,786.00	-12.5%
Workers' Compensation		3601-3602	1,708,107.19	1,558,919.00	-8.7%
OPEB, Allocated		3701-3702	73,081.22	5,308,709.00	7,164.1%
OPEB, Active Employees		3751-3752	4,295,117.93	2,086,633.00	-51.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,288,549.36	50,388,235.00	6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	197,549.44	0.00	-100.0%
Materials and Supplies		4300	5,264,992.84	8,999,539.89	70.9%
Noncapitalized Equipment		4400	1,963,916.19	47,000.00	-97.6%
TOTAL, BOOKS AND SUPPLIES			7,426,458.47	9,046,539.89	21.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	141,963.39	33,171.00	-76.6%
Dues and Memberships		5300	34,180.11	0.00	-100.0%
Insurance		5400-5450	3,107.31	0.00	-100.0%
Operations and Housekeeping Services		5500	3,202,876.31	3,074,930.00	-4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,355,914.93	17,444.00	-98.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,947.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	11,516,504.27	11,706,455.00	1.6%
Communications		5900	557,245.38	675,000.00	21.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,821,739.20	15,507,000.00	-7.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	60,981.39	0.00	-100.0%
Buildings and Improvements of Buildings		6200	515,744.35	0.00	-100.0%
Equipment		6400	1,146,708.68	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	2,464,726.59	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			4,188,161.01	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	2,327,215.00	0.00	-100.0%
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	84,854.88	0.00	-100.0%
Other Debt Service - Principal		7439	447,117.60	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,859,187.48	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,078,453.67	7,231,090.00	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,078,453.67	7,231,090.00	2.2%
TOTAL, EXPENDITURES			183,345,738.41	178,067,640.89	-2.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,699.57	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,699.57	0.00	-100.0%
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	2,443,119.57	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			2,443,119.57	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,450,819.14	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,307,776.39	14,165,049.00	-1.0%
3) Other State Revenue		8300-8599	151,382,231.00	147,038,081.00	-2.9%
4) Other Local Revenue		8600-8799	3,868,149.69	3,483,497.00	-9.9%
5) TOTAL, REVENUES			169,558,157.08	164,686,627.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		69,867,814.29	81,825,246.89	17.1%
2) Instruction - Related Services	2000-2999		71,455,619.20	61,947,628.00	-13.3%
3) Pupil Services	3000-3999		5,722,421.49	5,823,929.00	1.8%
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		7,078,453.67	7,231,090.00	2.2%
8) Plant Services	8000-8999		26,362,242.28	21,239,747.00	-19.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,859,187.48	0.00	-100.0%
10) TOTAL, EXPENDITURES			183,345,738.41	178,067,640.89	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,787,581.33)	(13,381,013.89)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,699.57	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,443,119.57	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,450,819.14	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,336,762.19)	(13,381,013.89)	18.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,090,277.85	47,695,901.13	-19.3%
b) Audit Adjustments		9793	(57,614.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,032,663.32	47,695,901.13	-19.2%
d) Other Restatements		9795	0.00	(2,437,574.35)	New
e) Adjusted Beginning Balance (F1c + F1d)			59,032,663.32	45,258,326.78	-23.3%
2) Ending Balance, June 30 (E + F1e)			47,695,901.13	31,877,312.89	-33.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	21,607.02	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	11,094,691.72	11,849,284.00	6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.05)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	4,238,693.84	5,702,331.13
6391	Adult Education Program	20,516,644.91	0.00
7810	Other Restricted State	11,809,263.64	14,310,697.81
Total, Restricted Balance		36,564,602.39	20,013,028.94

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,612,784.09	12,712,670.00	0.8%
3) Other State Revenue		8300-8599	242,679,112.77	229,237,394.00	-5.5%
4) Other Local Revenue		8600-8799	7,301,913.13	160,488.00	-97.8%
5) TOTAL, REVENUES			262,593,809.99	242,110,552.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	62,264,894.28	65,911,632.00	5.9%
2) Classified Salaries		2000-2999	75,074,738.56	77,111,163.00	2.7%
3) Employee Benefits		3000-3999	82,817,494.89	87,702,724.00	5.9%
4) Books and Supplies		4000-4999	10,159,739.62	29,611,663.00	191.5%
5) Services and Other Operating Expenditures		5000-5999	8,341,812.95	4,724,392.00	-43.4%
6) Capital Outlay		6000-6999	1,192,753.68	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	117,089.64	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,135,567.97	22,060,484.00	56.1%
9) TOTAL, EXPENDITURES			254,104,091.59	287,122,058.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,489,718.40	(45,011,506.00)	-630.2%
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	206,318.17	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			206,318.17	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,696,036.57	(45,011,506.00)	-617.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,934,178.40	107,557,043.08	8.7%
b) Audit Adjustments		9793	(73,171.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,861,006.51	107,557,043.08	8.8%
d) Other Restatements		9795	0.00	(18,626,204.25)	New
e) Adjusted Beginning Balance (F1c + F1d)			98,861,006.51	88,930,838.83	-10.0%
2) Ending Balance, June 30 (E + F1e)			107,557,043.08	43,919,332.83	-59.2%
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	1,757,078.19	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	100,443,551.47	42,448,325.00	-57.7%
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	5,356,413.42	1,471,009.17	-72.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.34)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	118,030,171.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,642,331.61)		
b) in Banks		9120	(87,957.35)		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,092,633.81		
4) Due from Grantor Government		9290	32,620,956.71		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,757,078.19		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			150,770,550.86		
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	16,788,740.79		
2) Due to Grantor Governments		9590	46,989.61		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	26,377,777.38		
6) TOTAL, LIABILITIES			43,213,507.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			107,557,043.08		
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	12,612,784.09	12,712,670.00	0.8%
TOTAL, FEDERAL REVENUE			12,612,784.09	12,712,670.00	0.8%
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	228,472,584.85	228,484,894.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,206,527.92	752,500.00	-94.7%
TOTAL, OTHER STATE REVENUE			242,679,112.77	229,237,394.00	-5.5%
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	5,168,832.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,988,847.35	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	113,352.15	120,000.00	5.9%
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	30,880.86	40,488.00	31.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,301,913.13	160,488.00	-97.8%
TOTAL, REVENUES			262,593,809.99	242,110,552.00	-7.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	44,647,387.61	48,473,693.00	8.6%
Certificated Pupil Support Salaries		1200	2,253,748.08	1,589,726.00	-29.5%
Certificated Supervisors' and Administrators' Salaries		1300	15,203,102.09	15,827,719.00	4.1%
Other Certificated Salaries		1900	160,656.50	20,494.00	-87.2%
TOTAL, CERTIFICATED SALARIES			62,264,894.28	65,911,632.00	5.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	56,715,747.97	59,623,272.00	5.1%
Classified Support Salaries		2200	11,472,814.12	10,055,207.00	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,779,903.18	7,432,684.00	9.6%
Other Classified Salaries		2900	106,273.29	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			75,074,738.56	77,111,163.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,051,156.94	12,589,526.00	13.9%
PERS		3201-3202	18,240,913.91	18,811,747.00	3.1%
OASDI/Medicare/Alternative		3301-3302	6,690,541.05	6,693,536.00	0.0%
Health and Welfare Benefits		3401-3402	35,907,713.28	33,716,169.00	-6.1%
Unemployment Insurance		3501-3502	79,012.18	73,306.00	-7.2%
Workers' Compensation		3601-3602	2,413,707.73	2,325,060.00	-3.7%
OPEB, Allocated		3701-3702	189,606.03	9,720,697.00	5,026.8%
OPEB, Active Employees		3751-3752	8,244,843.77	3,772,683.00	-54.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			82,817,494.89	87,702,724.00	5.9%
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	10,039,820.68	29,611,663.00	194.9%
Noncapitalized Equipment		4400	118,840.47	0.00	-100.0%
Food		4700	1,078.47	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,159,739.62	29,611,663.00	191.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	131,381.19	87,625.00	-33.3%
Dues and Memberships		5300	119,973.85	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,789,223.74	2,721,098.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	317,690.49	98,454.00	-69.0%
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	3,688,307.96	274,535.00	-92.6%
Communications		5900	1,295,235.72	1,542,680.00	19.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,341,812.95	4,724,392.00	-43.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	161,977.13	0.00	-100.0%
Equipment		6400	34,949.56	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	995,826.99	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,192,753.68	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	7,169.92	0.00	-100.0%
Other Debt Service - Principal		7439	109,919.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			117,089.64	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,135,567.97	22,060,484.00	56.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,135,567.97	22,060,484.00	56.1%
TOTAL, EXPENDITURES			254,104,091.59	287,122,058.00	13.0%
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	206,318.17	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			206,318.17	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			206,318.17	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,612,784.09	12,712,670.00	0.8%
3) Other State Revenue		8300-8599	242,679,112.77	229,237,394.00	-5.5%
4) Other Local Revenue		8600-8799	7,301,913.13	160,488.00	-97.8%
5) TOTAL, REVENUES			262,593,809.99	242,110,552.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		173,657,095.02	185,771,005.00	7.0%
2) Instruction - Related Services	2000-2999		35,328,746.70	53,945,293.00	52.7%
3) Pupil Services	3000-3999		3,209,641.05	2,284,203.00	-28.8%
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		14,135,567.97	22,060,484.00	56.1%
8) Plant Services	8000-8999		27,655,951.21	23,061,073.00	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	117,089.64	0.00	-100.0%
10) TOTAL, EXPENDITURES			254,104,091.59	287,122,058.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,489,718.40	(45,011,506.00)	-630.2%
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	206,318.17	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			206,318.17	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,696,036.57	(45,011,506.00)	-617.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,934,178.40	107,557,043.08	8.7%
b) Audit Adjustments		9793	(73,171.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,861,006.51	107,557,043.08	8.8%
d) Other Restatements		9795	0.00	(18,626,204.25)	New
e) Adjusted Beginning Balance (F1c + F1d)			98,861,006.51	88,930,838.83	-10.0%
2) Ending Balance, June 30 (E + F1e)					
			107,557,043.08	43,919,332.83	-59.2%
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	1,757,078.19	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	100,443,551.47	42,448,325.00	-57.7%
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	5,356,413.42	1,471,009.17	-72.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.34)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,935,740.40	0.00
7810	Other Restricted State	98,507,811.07	42,448,325.00
Total, Restricted Balance		100,443,551.47	42,448,325.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	404,323,955.02	394,182,259.00	-2.5%
3) Other State Revenue		8300-8599	115,706,190.62	111,598,082.00	-3.6%
4) Other Local Revenue		8600-8799	8,641,502.08	8,382,096.00	-3.0%
5) TOTAL, REVENUES			528,671,647.72	514,162,437.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	156,679,251.12	156,434,606.00	-0.2%
3) Employee Benefits		3000-3999	140,895,998.83	149,611,268.00	6.2%
4) Books and Supplies		4000-4999	176,339,600.27	190,096,725.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	1,992,028.38	4,030,415.00	102.3%
6) Capital Outlay		6000-6999	109,576.75	81,072.00	-26.0%
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	18,063,991.69	19,725,294.00	9.2%
9) TOTAL, EXPENDITURES			494,080,447.04	519,979,380.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,591,200.68	(5,816,943.00)	-116.8%
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)			34,591,200.68	(5,816,943.00)	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,255,296.83	273,829,999.24	14.5%
b) Audit Adjustments		9793	(16,498.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			239,238,798.56	273,829,999.24	14.5%
d) Other Restatements		9795	0.00	(16,728,325.91)	New
e) Adjusted Beginning Balance (F1c + F1d)			239,238,798.56	257,101,673.33	7.5%
2) Ending Balance, June 30 (E + F1e)			273,829,999.24	251,284,730.33	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,030,817.38	13,678,647.00	-2.5%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	259,799,181.86	237,606,083.33	-8.5%
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	209,718,826.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,488,455.24)		
b) in Banks		9120	11.88		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	26,124.38		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	392,306.00		
4) Due from Grantor Government		9290	71,919,343.79		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	14,030,817.38		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			290,598,974.80		
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	15,830,319.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	938,655.75		
6) TOTAL, LIABILITIES			16,768,975.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			273,829,999.24		
FEDERAL REVENUE					
Child Nutrition Programs		8220	382,495,486.71	371,155,653.00	-3.0%
Donated Food Commodities		8221	21,823,242.78	23,026,606.00	5.5%
All Other Federal Revenue		8290	5,225.53	0.00	-100.0%
TOTAL, FEDERAL REVENUE			404,323,955.02	394,182,259.00	-2.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	115,127,888.54	111,598,082.00	-3.1%
All Other State Revenue		8590	578,302.08	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			115,706,190.62	111,598,082.00	-3.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,633,683.32	1,479,801.00	-9.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,097,046.62	6,902,295.00	35.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,887,277.16	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,494.98	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8,641,502.08	8,382,096.00	-3.0%
TOTAL, REVENUES			528,671,647.72	514,162,437.00	-2.7%
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	148,320,038.71	146,278,666.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	566,283.56	552,347.00	-2.5%
Clerical, Technical and Office Salaries		2400	7,792,728.85	9,584,645.00	23.0%
Other Classified Salaries		2900	200.00	18,948.00	9,374.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			156,679,251.12	156,434,606.00	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,148,869.79	41,946,265.00	4.5%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	11,987,584.21	11,970,202.00	-0.1%
Unemployment Insurance		3401-3402	70,141,724.28	66,754,806.00	-4.8%
Workers' Compensation		3501-3502	91,126.79	79,502.00	-12.8%
OPEB, Allocated		3601-3602	2,784,461.87	2,543,090.00	-8.7%
OPEB, Active Employees		3701-3702	136,041.30	18,879,671.00	13,777.9%
Other Employee Benefits		3751-3752	15,606,190.59	7,437,732.00	-52.3%
		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			140,895,998.83	149,611,268.00	6.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,142,459.39	7,649,367.00	48.7%
Noncapitalized Equipment		4400	600,842.07	424,849.00	-29.3%
Food		4700	170,596,298.81	182,022,509.00	6.7%
TOTAL, BOOKS AND SUPPLIES			176,339,600.27	190,096,725.00	7.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	236,208.32	1,433,736.00	507.0%
Dues and Memberships		5300	19,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	436,391.49	373,588.00	-14.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,521.50	169,644.00	926.8%
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	1,258,736.55	1,954,812.00	55.3%
Communications		5900	25,170.52	98,635.00	291.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,992,028.38	4,030,415.00	102.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	109,576.75	81,072.00	-26.0%
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			109,576.75	81,072.00	-26.0%
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	18,063,991.69	19,725,294.00	9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,063,991.69	19,725,294.00	9.2%
TOTAL, EXPENDITURES			494,080,447.04	519,979,380.00	5.2%
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 Unaudited 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 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	404,323,955.02	394,182,259.00	-2.5%
3) Other State Revenue		8300-8599	115,706,190.62	111,598,082.00	-3.6%
4) Other Local Revenue		8600-8799	8,641,502.08	8,382,096.00	-3.0%
5) TOTAL, REVENUES			528,671,647.72	514,162,437.00	-2.7%
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		465,906,136.29	496,471,442.00	6.6%
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		18,063,991.69	19,725,294.00	9.2%
8) Plant Services	8000-8999		10,110,319.06	3,782,644.00	-62.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			494,080,447.04	519,979,380.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,591,200.68	(5,816,943.00)	-116.8%
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)			34,591,200.68	(5,816,943.00)	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,255,296.83	273,829,999.24	14.5%
b) Audit Adjustments		9793	(16,498.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			239,238,798.56	273,829,999.24	14.5%
d) Other Restatements		9795	0.00	(16,728,325.91)	New
e) Adjusted Beginning Balance (F1c + F1d)			239,238,798.56	257,101,673.33	7.5%
2) Ending Balance, June 30 (E + F1e)			273,829,999.24	251,284,730.33	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,030,817.38	13,678,647.00	-2.5%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	239,061,665.55	220,373,597.66
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	16,099,491.69	12,837,639.78
5330	Child Nutrition: Summer Food Service Program Operations	4,561,002.12	4,394,845.89
7810	Other Restricted State	77,022.50	0.00
Total, Restricted Balance		259,799,181.86	237,606,083.33

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(15,517,044.70)	0.00	-100.0%
5) TOTAL, REVENUES			(15,517,044.70)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,517,044.70)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	592,525,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	17,325,000.00	New
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			592,525,000.00	(17,325,000.00)	-102.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			577,007,955.30	(17,325,000.00)	-103.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	577,007,955.30	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	577,007,955.30	New
d) Other Restatements		9795	0.00	15,517,044.70	New
e) Adjusted Beginning Balance (F1c + F1d)			0.00	592,525,000.00	New
2) Ending Balance, June 30 (E + F1e)			577,007,955.30	575,200,000.00	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	577,007,955.30	575,200,000.00	-0.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	592,525,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,517,044.70)		
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 Unaudited 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			577,007,955.30		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			577,007,955.30		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,517,044.70)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(15,517,044.70)	0.00	-100.0%
TOTAL, REVENUES			(15,517,044.70)	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	592,525,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			592,525,000.00	0.00	-100.0%
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	17,325,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	17,325,000.00	New
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 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)			592,525,000.00	(17,325,000.00)	-102.9%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	(15,517,044.70)	0.00	-100.0%
5) TOTAL, REVENUES			(15,517,044.70)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,517,044.70)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	592,525,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	17,325,000.00	New
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			592,525,000.00	(17,325,000.00)	-102.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			577,007,955.30	(17,325,000.00)	-103.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	577,007,955.30	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	577,007,955.30	New
d) Other Restatements		9795	0.00	15,517,044.70	New
e) Adjusted Beginning Balance (F1c + F1d)			0.00	592,525,000.00	New
2) Ending Balance, June 30 (E + F1e)			577,007,955.30	575,200,000.00	-0.3%
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					
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	577,007,955.30	575,200,000.00	-0.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,036,466.96	53,130,868.00	-27.3%
5) TOTAL, REVENUES			73,036,466.96	53,130,868.00	-27.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	54,808,227.19	146,458,298.00	167.2%
3) Employee Benefits		3000-3999	30,457,016.94	78,899,852.00	159.1%
4) Books and Supplies		4000-4999	5,809,335.84	45,563,346.00	684.3%
5) Services and Other Operating Expenditures		5000-5999	28,523,301.94	2,211,940.00	-92.2%
6) Capital Outlay		6000-6999	1,162,008,839.71	2,366,174,639.00	103.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	71,400.90	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,281,678,122.52	2,639,308,075.00	105.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,208,641,655.56)	(2,586,177,207.00)	114.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	129,995,357.06	0.00	-100.0%
b) Transfers Out		7600-7629	255,469,330.17	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,800,497,471.48	1,775,000,000.00	-1.4%
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			1,675,023,498.37	1,775,000,000.00	6.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			466,381,842.81	(811,177,207.00)	-273.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,580,463.17	1,666,659,274.16	31.5%
b) Audit Adjustments		9793	(67,303,031.82)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,277,431.35	1,666,659,274.16	38.9%
d) Other Restatements		9795	0.00	30,711,222.84	New
e) Adjusted Beginning Balance (F1c + F1d)			1,200,277,431.35	1,697,370,497.00	41.4%
2) Ending Balance, June 30 (E + F1e)			1,666,659,274.16	886,193,290.00	-46.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	496,019.00	500,000.00	0.8%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	23,431.03	100,630.00	329.5%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,390,360.95	3,851,202.00	-12.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,882,856,945.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(49,294,716.71)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	496,019.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,273,032.91		
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	23,431.03		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	25,926.10		
10) TOTAL, ASSETS			1,850,380,638.16		
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	183,695,437.90		
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			183,695,437.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	25,926.10		
2) TOTAL, DEFERRED INFLOWS			25,926.10		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,666,659,274.16		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	834,691.36	1,250,000.00	49.8%
Interest		8660	65,904,415.30	51,880,868.00	-21.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,297,360.30	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,036,466.96	53,130,868.00	-27.3%
TOTAL, REVENUES			73,036,466.96	53,130,868.00	-27.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,377,598.38	68,134,780.00	1,167.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	10,649,046.07	15,160,567.00	42.4%
Clerical, Technical and Office Salaries		2400	38,781,582.74	63,162,951.00	62.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			54,808,227.19	146,458,298.00	167.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,898.27	0.00	-100.0%
PERS		3201-3202	14,419,680.29	39,375,335.00	173.1%
OASDI/Medicare/Alternative		3301-3302	4,069,631.27	11,202,482.00	175.3%
Health and Welfare Benefits		3401-3402	6,832,741.69	20,319,700.00	197.4%
Unemployment Insurance		3501-3502	32,413.32	74,345.00	129.4%
Workers' Compensation		3601-3602	960,023.09	2,380,909.00	148.0%
OPEB, Allocated		3701-3702	44,099.84	3,479,974.00	7,791.1%
OPEB, Active Employees		3751-3752	4,063,529.17	2,067,107.00	-49.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,457,016.94	78,899,852.00	159.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,046,595.69	2,015,273.00	-60.1%
Noncapitalized Equipment		4400	762,740.15	43,548,073.00	5,609.4%
TOTAL, BOOKS AND SUPPLIES			5,809,335.84	45,563,346.00	684.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	156,632.45	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,821.72	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,110.20	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	28,250,455.28	2,211,940.00	-92.2%
Communications		5900	56,282.29	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,523,301.94	2,211,940.00	-92.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	20,147,272.02	0.00	-100.0%
Buildings and Improvements of Buildings		6200	990,201,630.05	2,366,174,639.00	139.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	151,097,276.19	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	497,471.48	0.00	-100.0%
Subscription Assets		6700	65,189.97	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,162,008,839.71	2,366,174,639.00	103.6%
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	7,590.07	0.00	-100.0%
Other Debt Service - Principal		7439	63,810.83	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			71,400.90	0.00	-100.0%
TOTAL, EXPENDITURES			1,281,678,122.52	2,639,308,075.00	105.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	129,995,357.06	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			129,995,357.06	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	500.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	255,468,830.17	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			255,469,330.17	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	1,800,000,000.00	1,775,000,000.00	-1.4%
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	497,471.48	0.00	-100.0%
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			1,800,497,471.48	1,775,000,000.00	-1.4%
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)			1,675,023,498.37	1,775,000,000.00	6.0%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	73,036,466.96	53,130,868.00	-27.3%
5) TOTAL, REVENUES			73,036,466.96	53,130,868.00	-27.3%
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		1,276,539,673.90	2,639,308,075.00	106.8%
9) Other Outgo	9000-9999	Except 7600-7699	5,138,448.62	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,281,678,122.52	2,639,308,075.00	105.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,208,641,655.56)	(2,586,177,207.00)	114.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	129,995,357.06	0.00	-100.0%
b) Transfers Out		7600-7629	255,469,330.17	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,800,497,471.48	1,775,000,000.00	-1.4%
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			1,675,023,498.37	1,775,000,000.00	6.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			466,381,842.81	(811,177,207.00)	-273.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,580,463.17	1,666,659,274.16	31.5%
b) Audit Adjustments		9793	(67,303,031.82)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,277,431.35	1,666,659,274.16	38.9%
d) Other Restatements		9795	0.00	30,711,222.84	New
e) Adjusted Beginning Balance (F1c + F1d)			1,200,277,431.35	1,697,370,497.00	41.4%
2) Ending Balance, June 30 (E + F1e)			1,666,659,274.16	886,193,290.00	-46.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	496,019.00	500,000.00	0.8%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	23,431.03	100,630.00	329.5%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,390,360.95	3,851,202.00	-12.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,661,749,463.18	881,741,458.00
Total, Restricted Balance		1,661,749,463.18	881,741,458.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	81,558,952.51	83,719,300.00	2.6%
5) TOTAL, REVENUES			81,558,952.51	83,719,300.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	591,695.58	772,258.00	30.5%
3) Employee Benefits		3000-3999	333,520.78	351,659.00	5.4%
4) Books and Supplies		4000-4999	10,098.99	97,742.00	867.8%
5) Services and Other Operating Expenditures		5000-5999	1,036,628.78	31,496,627.00	2,938.4%
6) Capital Outlay		6000-6999	22,873,956.46	39,352,532.00	72.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,845,900.59	72,070,818.00	190.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,713,051.92	11,648,482.00	-79.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	171.60	0.00	-100.0%
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			(171.60)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,712,880.32	11,648,482.00	-79.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,713,818.70	97,103,365.47	138.5%
b) Audit Adjustments		9793	(323,333.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,390,485.15	97,103,365.47	140.4%
d) Other Restatements		9795	0.00	(56,751,847.47)	New
e) Adjusted Beginning Balance (F1c + F1d)			40,390,485.15	40,351,518.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			97,103,365.47	52,000,000.00	-46.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	97,103,365.47	52,000,000.00	-46.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,803,069.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,404,050.09)		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,660,720.23		
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			99,059,739.32		
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	1,956,373.85		
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			1,956,373.85		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			97,103,365.47		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	2,264,249.97	1,408,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(713,557.24)	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	80,008,259.78	82,311,300.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				81,558,952.51	83,719,300.00
TOTAL, REVENUES				81,558,952.51	83,719,300.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	7,880.56	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	169,044.23	169,952.00	0.5%
Clerical, Technical and Office Salaries		2400	414,770.79	596,191.00	43.7%
Other Classified Salaries		2900	0.00	6,115.00	New
TOTAL, CLASSIFIED SALARIES			591,695.58	772,258.00	30.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	159,338.52	205,408.00	28.9%
OASDI/Medicare/Alternative		3301-3302	43,949.81	58,943.00	34.1%
Health and Welfare Benefits		3401-3402	95,707.87	50,384.00	-47.4%
Unemployment Insurance		3501-3502	296.20	394.00	33.0%
Workers' Compensation		3601-3602	10,303.64	12,554.00	21.8%
OPEB, Allocated		3701-3702	301.20	18,034.00	5,887.4%
OPEB, Active Employees		3751-3752	23,623.54	5,942.00	-74.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			333,520.78	351,659.00	5.4%
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	549.18	97,742.00	17,697.8%
Noncapitalized Equipment		4400	9,549.81	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,098.99	97,742.00	867.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	346.13	1,300.00	275.6%
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	252,690.00	New
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	1,035,962.53	31,242,237.00	2,915.8%
Communications		5900	320.12	400.00	25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,036,628.78	31,496,627.00	2,938.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,873,956.46	39,340,888.00	72.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,873,956.46	39,352,532.00	72.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,845,900.59	72,070,818.00	190.1%
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	171.60	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			171.60	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)			(171.60)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	81,558,952.51	83,719,300.00	2.6%
5) TOTAL, REVENUES			81,558,952.51	83,719,300.00	2.6%
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		1,847,791.91	2,638,596.00	42.8%
8) Plant Services	8000-8999		22,998,108.68	69,432,222.00	201.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,845,900.59	72,070,818.00	190.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			56,713,051.92	11,648,482.00	-79.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	171.60	0.00	-100.0%
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			(171.60)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,712,880.32	11,648,482.00	-79.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,713,818.70	97,103,365.47	138.5%
b) Audit Adjustments		9793	(323,333.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,390,485.15	97,103,365.47	140.4%
d) Other Restatements		9795	0.00	(56,751,847.47)	New
e) Adjusted Beginning Balance (F1c + F1d)			40,390,485.15	40,351,518.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			97,103,365.47	52,000,000.00	-46.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	97,103,365.47	52,000,000.00	-46.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	97,103,365.47	52,000,000.00
Total, Restricted Balance		97,103,365.47	52,000,000.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	118,823,460.00	205,899,774.00	73.3%
4) Other Local Revenue		8600-8799	1,707,130.46	1,997,700.00	17.0%
5) TOTAL, REVENUES			120,530,590.46	207,897,474.00	72.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	140.26	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,308.48	0.00	-100.0%
6) Capital Outlay		6000-6999	13,905,890.87	120,378,699.00	765.7%
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			13,924,339.61	120,378,699.00	764.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			106,606,250.85	87,518,775.00	-17.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500.00	0.00	-100.0%
b) Transfers Out		7600-7629	112,600,366.89	0.00	-100.0%
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			(112,599,866.89)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,993,616.04)	87,518,775.00	-1,560.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,003,402.09	32,008,912.46	-15.8%
b) Audit Adjustments		9793	(873.59)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,002,528.50	32,008,912.46	-15.8%
d) Other Restatements		9795	0.00	19,236,458.54	New
e) Adjusted Beginning Balance (F1c + F1d)			38,002,528.50	51,245,371.00	34.8%
2) Ending Balance, June 30 (E + F1e)			32,008,912.46	138,764,146.00	333.5%
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	32,008,912.46	138,764,146.00	333.5%
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	33,080,141.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(866,302.73)		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	349,888.88		
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			32,563,727.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	554,814.73		
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			554,814.73		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			32,008,912.46		
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	118,823,460.00	205,899,774.00	73.3%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			118,823,460.00	205,899,774.00	73.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,337,496.69	1,997,700.00	-14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(630,366.23)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,707,130.46	1,997,700.00	17.0%
TOTAL, REVENUES			120,530,590.46	207,897,474.00	72.5%
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	30.03	0.00	-100.0%
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	110.23	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			140.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	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	18,308.48	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,308.48	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	13,905,890.87	120,378,699.00	765.7%
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			13,905,890.87	120,378,699.00	765.7%
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			13,924,339.61	120,378,699.00	764.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	500.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500.00	0.00	-100.0%
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	112,600,366.89	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			112,600,366.89	0.00	-100.0%
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 Unaudited 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)			(112,599,866.89)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	118,823,460.00	205,899,774.00	73.3%
4) Other Local Revenue		8600-8799	1,707,130.46	1,997,700.00	17.0%
5) TOTAL, REVENUES			120,530,590.46	207,897,474.00	72.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,924,339.61	120,378,699.00	764.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,924,339.61	120,378,699.00	764.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			106,606,250.85	87,518,775.00	-17.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500.00	0.00	-100.0%
b) Transfers Out		7600-7629	112,600,366.89	0.00	-100.0%
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			(112,599,866.89)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,993,616.04)	87,518,775.00	-1,560.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,003,402.09	32,008,912.46	-15.8%
b) Audit Adjustments		9793	(873.59)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,002,528.50	32,008,912.46	-15.8%
d) Other Restatements		9795	0.00	19,236,458.54	New
e) Adjusted Beginning Balance (F1c + F1d)			38,002,528.50	51,245,371.00	34.8%
2) Ending Balance, June 30 (E + F1e)			32,008,912.46	138,764,146.00	333.5%
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	32,008,912.46	138,764,146.00	333.5%
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 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	32,008,912.46	138,764,146.00
Total, Restricted Balance		32,008,912.46	138,764,146.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	366,289.58	0.00	-100.0%
3) Other State Revenue		8300-8599	20,141.66	0.00	-100.0%
4) Other Local Revenue		8600-8799	106,216,181.77	93,622,133.00	-11.9%
5) TOTAL, REVENUES			106,602,613.01	93,622,133.00	-12.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	345,985.70	6,547,602.00	1,792.4%
3) Employee Benefits		3000-3999	179,658.44	3,279,292.00	1,725.3%
4) Books and Supplies		4000-4999	2,639.10	186,468.00	6,965.6%
5) Services and Other Operating Expenditures		5000-5999	3,353,656.08	15,883,403.00	373.6%
6) Capital Outlay		6000-6999	182,591,074.83	465,468,307.00	154.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,536,927.62	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			189,009,941.77	491,365,072.00	160.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,407,328.76)	(397,742,939.00)	382.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	240,976,421.38	0.00	-100.0%
b) Transfers Out		7600-7629	32,872,078.97	30,000,000.00	-8.7%
2) Other Sources/Uses					
a) Sources		8930-8979	26,531,074.00	0.00	-100.0%
b) Uses		7630-7699	238,932,333.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,296,916.59)	(30,000,000.00)	598.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(86,704,245.35)	(427,742,939.00)	393.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,814,587.73	545,494,979.12	-13.8%
b) Audit Adjustments		9793	(615,363.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			632,199,224.47	545,494,979.12	-13.7%
d) Other Restatements		9795	0.00	(11,412,963.12)	New
e) Adjusted Beginning Balance (F1c + F1d)			632,199,224.47	534,082,016.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			545,494,979.12	106,339,077.00	-80.5%
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	3,975,160.06	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	541,077,528.89	105,989,499.00	-80.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	442,290.17	349,578.00	-21.0%
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	259,932,761.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,809,291.42)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	323,920,489.79		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,390,642.37		
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	3,975,160.06		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	2,065,279.39		
10) TOTAL, ASSETS			585,475,041.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	37,914,782.77		
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			37,914,782.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,065,279.39		
2) TOTAL, DEFERRED INFLOWS			2,065,279.39		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			545,494,979.12		
FEDERAL REVENUE					
FEMA		8281	366,289.58	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			366,289.58	0.00	-100.0%
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	20,141.66	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			20,141.66	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	63,462,558.99	63,636,000.00	0.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	(43,690.70)	0.00	-100.0%
Interest		8660	25,943,085.91	17,338,791.00	-33.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,578,700.96	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	15,275,526.61	12,647,342.00	-17.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			106,216,181.77	93,622,133.00	-11.9%
TOTAL, REVENUES			106,602,613.01	93,622,133.00	-12.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	46,252.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	137,098.60	1,528,210.00	1,014.7%
Clerical, Technical and Office Salaries		2400	162,635.10	5,019,392.00	2,986.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			345,985.70	6,547,602.00	1,792.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	91,369.03	1,755,431.00	1,821.3%
OASDI/Medicare/Alternative		3301-3302	25,673.49	500,951.00	1,851.2%
Health and Welfare Benefits		3401-3402	46,813.51	630,418.00	1,246.7%
Unemployment Insurance		3501-3502	137.44	3,298.00	2,299.6%
Workers' Compensation		3601-3602	5,914.27	126,331.00	2,036.0%
OPEB, Allocated		3701-3702	242.19	190,598.00	78,597.7%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	9,508.51	72,265.00	660.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			179,658.44	3,279,292.00	1,725.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,639.10	186,468.00	6,965.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,639.10	186,468.00	6,965.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	641.87	0.00	-100.0%
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	355,061.69	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	2,997,952.52	15,883,403.00	429.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,353,656.08	15,883,403.00	373.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	139,845.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	17,770,088.79	465,431,475.00	2,519.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	137,102,732.10	36,832.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	20,960,366.70	0.00	-100.0%
Subscription Assets		6700	6,618,042.24	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			182,591,074.83	465,468,307.00	154.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	411,026.78	0.00	-100.0%
Other Debt Service - Principal		7439	2,125,900.84	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,536,927.62	0.00	-100.0%
TOTAL, EXPENDITURES			189,009,941.77	491,365,072.00	160.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	240,976,421.38	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			240,976,421.38	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,872,078.97	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,872,078.97	30,000,000.00	-8.7%
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	20,960,366.70	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	5,570,707.30	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			26,531,074.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	238,932,333.00	0.00	-100.0%
(d) TOTAL, USES			238,932,333.00	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)			(4,296,916.59)	(30,000,000.00)	598.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	366,289.58	0.00	-100.0%
3) Other State Revenue		8300-8599	20,141.66	0.00	-100.0%
4) Other Local Revenue		8600-8799	106,216,181.77	93,622,133.00	-11.9%
5) TOTAL, REVENUES			106,602,613.01	93,622,133.00	-12.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		186,473,014.15	491,365,072.00	163.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,536,927.62	0.00	-100.0%
10) TOTAL, EXPENDITURES			189,009,941.77	491,365,072.00	160.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(82,407,328.76)	(397,742,939.00)	382.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	240,976,421.38	0.00	-100.0%
b) Transfers Out		7600-7629	32,872,078.97	30,000,000.00	-8.7%
2) Other Sources/Uses					
a) Sources		8930-8979	26,531,074.00	0.00	-100.0%
b) Uses		7630-7699	238,932,333.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,296,916.59)	(30,000,000.00)	598.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(86,704,245.35)	(427,742,939.00)	393.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,814,587.73	545,494,979.12	-13.8%
b) Audit Adjustments		9793	(615,363.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			632,199,224.47	545,494,979.12	-13.7%
d) Other Restatements		9795	0.00	(11,412,963.12)	New
e) Adjusted Beginning Balance (F1c + F1d)			632,199,224.47	534,082,016.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			545,494,979.12	106,339,077.00	-80.5%
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	3,975,160.06	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	541,077,528.89	105,989,499.00	-80.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	442,290.17	349,578.00	-21.0%
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 Unaudited Actuals	2025-26 Budget
5650	FEMA Public Assistance Funds	590,229.72	0.00
7710	State School Facilities Projects	12,459,192.21	0.00
7810	Other Restricted State	1,984,906.02	0.00
9010	Other Restricted Local	526,043,200.94	105,989,499.00
Total, Restricted Balance		541,077,528.89	105,989,499.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,963,403.00	69,548,529.00	167.9%
3) Other State Revenue		8300-8599	3,162,507.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,435,772,943.27	1,260,365,640.00	-12.2%
5) TOTAL, REVENUES			1,464,898,853.27	1,329,914,169.00	-9.2%
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	1,142,764,190.00	1,198,645,061.00	4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,142,764,190.00	1,198,645,061.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			322,134,663.27	131,269,108.00	-59.3%
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)			322,134,663.27	131,269,108.00	-59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,814,782.35	1,744,949,445.62	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,422,814,782.35	1,744,949,445.62	22.6%
d) Other Restatements		9795	0.00	75,145,215.58	New
e) Adjusted Beginning Balance (F1c + F1d)			1,422,814,782.35	1,820,094,661.20	27.9%
2) Ending Balance, June 30 (E + F1e)			1,744,949,445.62	1,951,363,769.20	11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,744,949,445.62	1,951,363,769.20	11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,319,973,741.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,567,472.35)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	461,235,000.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	135,080,950.53		
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			1,881,722,219.78		
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	136,772,774.16		
2) TOTAL, DEFERRED INFLOWS			136,772,774.16		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,744,949,445.62		
FEDERAL REVENUE					
All Other Federal Revenue		8290	25,963,403.00	69,548,529.00	167.9%
TOTAL, FEDERAL REVENUE			25,963,403.00	69,548,529.00	167.9%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,162,507.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,162,507.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,156,460,477.00	1,186,857,726.00	2.6%
Unsecured Roll		8612	40,332,459.00	35,889,289.00	-11.0%
Prior Years' Taxes		8613	26,003,541.00	13,422,950.00	-48.4%
Supplemental Taxes		8614	22,515,763.00	13,801,489.00	-38.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	5,040,301.00	0.00	-100.0%
Interest		8660	41,808,378.00	10,394,186.00	-75.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,101,016.27	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	136,511,008.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,435,772,943.27	1,260,365,640.00	-12.2%
TOTAL, REVENUES			1,464,898,853.27	1,329,914,169.00	-9.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	718,320,000.00	473,800,001.00	-34.0%
Bond Interest and Other Service Charges		7434	424,444,190.00	724,845,060.00	70.8%
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)			1,142,764,190.00	1,198,645,061.00	4.9%
TOTAL, EXPENDITURES			1,142,764,190.00	1,198,645,061.00	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	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 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,963,403.00	69,548,529.00	167.9%
3) Other State Revenue		8300-8599	3,162,507.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,435,772,943.27	1,260,365,640.00	-12.2%
5) TOTAL, REVENUES			1,464,898,853.27	1,329,914,169.00	-9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,142,764,190.00	1,198,645,061.00	4.9%
10) TOTAL, EXPENDITURES			1,142,764,190.00	1,198,645,061.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			322,134,663.27	131,269,108.00	-59.3%
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)			322,134,663.27	131,269,108.00	-59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,814,782.35	1,744,949,445.62	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,422,814,782.35	1,744,949,445.62	22.6%
d) Other Restatements		9795	0.00	75,145,215.58	New
e) Adjusted Beginning Balance (F1c + F1d)			1,422,814,782.35	1,820,094,661.20	27.9%
2) Ending Balance, June 30 (E + F1e)			1,744,949,445.62	1,951,363,769.20	11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,744,949,445.62	1,951,363,769.20	11.8%
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 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,744,949,445.62	1,951,363,769.20
Total, Restricted Balance		1,744,949,445.62	1,951,363,769.20

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,399.32	0.00	-100.0%
5) TOTAL, REVENUES			17,399.32	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,399.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,399.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433,847.55	451,246.87	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433,847.55	451,246.87	4.0%
d) Other Restatements		9795	0.00	(2,806.16)	New
e) Adjusted Beginning Balance (F1c + F1d)			433,847.55	448,440.71	3.4%
2) Ending Balance, June 30 (E + F1e)			451,246.87	448,440.71	-0.6%
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	451,246.87	448,440.71	-0.6%
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	464,282.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,385.58)		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,349.94		
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			451,246.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			451,246.87		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	17,399.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,399.32	0.00	-100.0%
TOTAL, REVENUES			17,399.32	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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					
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%
(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 Unaudited 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	17,399.32	0.00	-100.0%
5) TOTAL, REVENUES			17,399.32	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			17,399.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,399.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433,847.55	451,246.87	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433,847.55	451,246.87	4.0%
d) Other Restatements		9795	0.00	(2,806.16)	New
e) Adjusted Beginning Balance (F1c + F1d)			433,847.55	448,440.71	3.4%
2) Ending Balance, June 30 (E + F1e)			451,246.87	448,440.71	-0.6%
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	451,246.87	448,440.71	-0.6%
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 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	451,246.87	448,440.71
Total, Restricted Balance		451,246.87	448,440.71

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	191,841.51	2,486.00	-98.7%
5) TOTAL, REVENUES			191,841.51	2,486.00	-98.7%
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	50,182,938.75	28,523,404.00	-43.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,182,938.75	28,523,404.00	-43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,991,097.24)	(28,520,918.00)	-42.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,046,379.45	28,513,404.00	-43.0%
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			50,046,379.45	28,513,404.00	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,282.21	(7,514.00)	-113.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,173.11	123,455.32	81.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,173.11	123,455.32	81.1%
d) Other Restatements		9795	0.00	(33,708.32)	New
e) Adjusted Beginning Balance (F1c + F1d)			68,173.11	89,747.00	31.6%
2) Ending Balance, June 30 (E + F1e)			123,455.32	82,233.00	-33.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	97,250.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,546.79)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	27,919.58		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	832.10		
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			123,455.32		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			123,455.32		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	192,870.89	2,486.00	-98.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,029.38)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			191,841.51	2,486.00	-98.7%
TOTAL, REVENUES			191,841.51	2,486.00	-98.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	21,632,938.75	9,713,404.00	-55.1%
Other Debt Service - Principal		7439	28,550,000.00	18,810,000.00	-34.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,182,938.75	28,523,404.00	-43.2%
TOTAL, EXPENDITURES			50,182,938.75	28,523,404.00	-43.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,046,379.45	28,513,404.00	-43.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,046,379.45	28,513,404.00	-43.0%
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%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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)			50,046,379.45	28,513,404.00	-43.0%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	191,841.51	2,486.00	-98.7%
5) TOTAL, REVENUES			191,841.51	2,486.00	-98.7%
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	50,182,938.75	28,523,404.00	-43.2%
10) TOTAL, EXPENDITURES			50,182,938.75	28,523,404.00	-43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(49,991,097.24)	(28,520,918.00)	-42.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,046,379.45	28,513,404.00	-43.0%
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			50,046,379.45	28,513,404.00	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,282.21	(7,514.00)	-113.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,173.11	123,455.32	81.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,173.11	123,455.32	81.1%
d) Other Restatements		9795	0.00	(33,708.32)	New
e) Adjusted Beginning Balance (F1c + F1d)			68,173.11	89,747.00	31.6%
2) Ending Balance, June 30 (E + F1e)			123,455.32	82,233.00	-33.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	123,455.32	82,233.00	-33.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	123,455.32	82,233.00
Total, Restricted Balance		123,455.32	82,233.00

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	2,943,468,508.47	1,661,078,430.00	-43.6%
5) TOTAL, REVENUES			2,943,468,508.47	1,661,078,430.00	-43.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,893,047.92	9,500,123.00	20.4%
3) Employee Benefits		3000-3999	6,402,199.65	5,385,235.00	-15.9%
4) Books and Supplies		4000-4999	242,950.48	741,361.00	205.1%
5) Services and Other Operating Expenses		5000-5999	2,689,518,214.89	1,688,983,306.00	-37.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,704,056,412.94	1,704,610,025.00	-37.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			239,412,095.53	(43,531,595.00)	-118.2%
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)			239,412,095.53	(43,531,595.00)	-118.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,787,764.70	188,920,135.22	128.2%
b) Audit Adjustments		9793	(133,279,725.01)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(50,491,960.31)	188,920,135.22	-474.2%
d) Other Restatements		9795	0.00	(54,140,712.22)	New
e) Adjusted Beginning Net Position (F1c + F1d)			(50,491,960.31)	134,779,423.00	-366.9%
2) Ending Net Position, June 30 (E + F1e)			188,920,135.22	91,247,828.00	-51.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	188,920,135.22	91,247,828.00	-51.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	334,628,756.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(44,066,142.30)		
b) in Banks		9120	1,021,824,345.35		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	219,465,973.65		
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	30,900.00		
8) Other Current Assets		9340	206,700,481.00		
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 Unaudited 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			1,741,584,314.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	5,819,048.05		
2) TOTAL, DEFERRED OUTFLOWS			5,819,048.05		
I. LIABILITIES					
1) Accounts Payable		9500	177,540,451.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	59,248,060.15		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	12,900,778.60		
c) Total/Net OPEB Liability		9664	10,549,873.64		
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	1,292,959,077.88		
7) TOTAL, LIABILITIES			1,553,198,241.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	5,284,985.97		
2) TOTAL, DEFERRED INFLOWS			5,284,985.97		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			188,920,135.22		
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	20,788,541.50	13,447,789.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,031,690.21)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,864,817,299.21	1,647,630,641.00	-42.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	59,894,357.97	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,943,468,508.47	1,661,078,430.00	-43.6%
TOTAL, REVENUES			2,943,468,508.47	1,661,078,430.00	-43.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	2,905,317.64	3,634,726.00	25.1%
Clerical, Technical and Office Salaries		2400	4,987,730.28	5,844,707.00	17.2%
Other Classified Salaries		2900	0.00	20,690.00	New
TOTAL, CLASSIFIED SALARIES			7,893,047.92	9,500,123.00	20.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	55,438.54	0.00	-100.0%
PERS		3201-3202	2,665,338.86	2,541,480.00	-4.6%
OASDI/Medicare/Alternative		3301-3302	615,479.92	726,361.00	18.0%
Health and Welfare Benefits		3401-3402	1,569,318.26	1,389,390.00	-11.5%
Unemployment Insurance		3501-3502	4,498.73	4,798.00	6.7%
Workers' Compensation		3601-3602	173,534.73	154,439.00	-11.0%
OPEB, Allocated		3701-3702	0.00	412,284.00	New
OPEB, Active Employees		3751-3752	1,318,590.61	156,483.00	-88.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,402,199.65	5,385,235.00	-15.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	224,010.14	739,861.00	230.3%
Noncapitalized Equipment		4400	18,940.34	1,500.00	-92.1%
TOTAL, BOOKS AND SUPPLIES			242,950.48	741,361.00	205.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,414.37	8,214.00	-55.4%
Dues and Memberships		5300	12,054.18	2,150.00	-82.2%
Insurance		5400-5450	877,284,211.13	14,820,000.00	-98.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,351.93	5,500.00	2.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,811,894,221.59	1,673,744,386.00	-7.6%
Communications		5900	303,961.69	403,056.00	32.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,689,518,214.89	1,688,983,306.00	-37.2%
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			2,704,056,412.94	1,704,610,025.00	-37.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)					

Description	Function Codes	Object Codes	2024-25 Unaudited 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	2,943,468,508.47	1,661,078,430.00	-43.6%
5) TOTAL, REVENUES			2,943,468,508.47	1,661,078,430.00	-43.6%
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		2,704,056,412.94	1,704,610,025.00	-37.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,704,056,412.94	1,704,610,025.00	-37.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			239,412,095.53	(43,531,595.00)	-118.2%
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)			239,412,095.53	(43,531,595.00)	-118.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,787,764.70	188,920,135.22	128.2%
b) Audit Adjustments		9793	(133,279,725.01)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(50,491,960.31)	188,920,135.22	-474.2%
d) Other Restatements		9795	0.00	(54,140,712.22)	New
e) Adjusted Beginning Net Position (F1c + F1d)			(50,491,960.31)	134,779,423.00	-366.9%
2) Ending Net Position, June 30 (E + F1e)			188,920,135.22	91,247,828.00	-51.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	188,920,135.22	91,247,828.00	-51.7%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	143,979,719.41	335,696,673.00	133.2%
5) TOTAL, REVENUES			143,979,719.41	335,696,673.00	133.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	652,578.50	653,647.00	0.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			652,578.50	653,647.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			143,327,140.91	335,043,026.00	133.8%
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 NET POSITION (C + D4)			143,327,140.91	335,043,026.00	133.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	819,462,740.53	962,789,881.44	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			819,462,740.53	962,789,881.44	17.5%
d) Other Restatements		9795	0.00	(63,026,481.44)	New
e) Adjusted Beginning Net Position (F1c + F1d)			819,462,740.53	899,763,400.00	9.8%
2) Ending Net Position, June 30 (E + F1e)			962,789,881.44	1,234,806,426.00	28.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	962,789,881.44	1,234,806,426.00	28.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	962,789,881.44		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			962,789,881.44		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			962,789,881.44		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	103,979,719.41	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	40,000,000.00	335,696,673.00	739.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			143,979,719.41	335,696,673.00	133.2%
TOTAL, REVENUES			143,979,719.41	335,696,673.00	133.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	652,578.50	653,647.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			652,578.50	653,647.00	0.2%
TOTAL, EXPENSES			652,578.50	653,647.00	0.2%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	143,979,719.41	335,696,673.00	133.2%
5) TOTAL, REVENUES			143,979,719.41	335,696,673.00	133.2%
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		652,578.50	653,647.00	0.2%
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			652,578.50	653,647.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			143,327,140.91	335,043,026.00	133.8%
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 NET POSITION (C + D4)			143,327,140.91	335,043,026.00	133.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	819,462,740.53	962,789,881.44	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			819,462,740.53	962,789,881.44	17.5%
d) Other Restatements		9795	0.00	(63,026,481.44)	New
e) Adjusted Beginning Net Position (F1c + F1d)			819,462,740.53	899,763,400.00	9.8%
2) Ending Net Position, June 30 (E + F1e)			962,789,881.44	1,234,806,426.00	28.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	962,789,881.44	1,234,806,426.00	28.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	962,789,881.44	1,234,806,426.00
Total, Restricted Net Position		962,789,881.44	1,234,806,426.00

Description	2024-25 Unaudited 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)	337,179.70	336,446.66	350,800.65	330,987.34	330,733.38	338,293.86
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)	337,179.70	336,446.66	350,800.65	330,987.34	330,733.38	338,293.86
5. District Funded County Program ADA						
a. County Community Schools	67.12	66.27	67.12	55.96	55.96	55.96
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	310.47	303.46	310.47	307.98	307.98	307.98
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)	377.59	369.73	377.59	363.94	363.94	363.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	337,557.29	336,816.39	351,178.24	331,351.28	331,097.32	338,657.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited 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 Unaudited 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	35,035.94	34,895.44	35,035.94	35,068.29	35,172.51	35,068.29
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)	35,035.94	34,895.44	35,035.94	35,068.29	35,172.51	35,068.29
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)	35,035.94	34,895.44	35,035.94	35,068.29	35,172.51	35,068.29

	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	3,101,509,616.37		3,101,509,616.37			3,101,509,616.37
Work in Progress	3,338,246,635.63	(36,143,414.36)	3,302,103,221.27	1,353,522,254.66	651,455,792.04	4,004,169,683.89
Total capital assets not being depreciated	6,439,756,252.00	(36,143,414.36)	6,403,612,837.64	1,353,522,254.66	651,455,792.04	7,105,679,300.26
Capital assets being depreciated:						
Land Improvements	937,859,489.71	48,121.64	937,907,611.35	61,211,504.34	17,770,113.85	981,349,001.84
Buildings	18,188,840,426.90	18,791,087.29	18,207,631,514.19	513,637,205.76		18,721,268,719.95
Equipment	2,682,037,508.02	57,340,135.97	2,739,377,643.99	133,899,733.06	10,994,247.55	2,862,283,129.50
Total capital assets being depreciated	21,808,737,424.63	76,179,344.90	21,884,916,769.53	708,748,443.16	28,764,361.40	22,564,900,851.29
Accumulated Depreciation for:						
Land Improvements	(604,684,149.16)	1,868.39	(604,682,280.77)	(18,855,209.65)		(623,537,490.42)
Buildings	(9,104,398,013.76)	(387,520.77)	(9,104,785,534.53)	(495,701,873.22)		(9,600,487,407.75)
Equipment	(2,354,028,356.12)	(1,662,399.80)	(2,355,690,755.92)	(93,040,490.40)		(2,448,731,246.32)
Total accumulated depreciation	(12,063,110,519.04)	(2,048,052.18)	(12,065,158,571.22)	(607,597,573.27)	0.00	(12,672,756,144.49)
Total capital assets being depreciated, net excluding lease and subscription assets	9,745,626,905.59	74,131,292.72	9,819,758,198.31	101,150,869.89	28,764,361.40	9,892,144,706.80
Lease Assets	65,550,108.27		65,550,108.27	24,996,904.48		90,547,012.75
Accumulated amortization for lease assets	(15,376,228.19)		(15,376,228.19)	(6,646,357.30)		(22,022,585.49)
Total lease assets, net	50,173,880.08	0.00	50,173,880.08	18,350,547.18	0.00	68,524,427.26
Subscription Assets	97,036,033.76		97,036,033.76	56,235,551.76	6,827,167.24	146,444,418.28
Accumulated amortization for subscription assets	(45,353,673.89)		(45,353,673.89)	(35,256,974.62)		(80,610,648.51)
Total subscription assets, net	51,682,359.87	0.00	51,682,359.87	20,978,577.14	6,827,167.24	65,833,769.77
Governmental activity capital assets, net	16,287,239,397.54	37,987,878.36	16,325,227,275.90	1,494,002,248.87	687,047,320.68	17,132,182,204.09
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

Unaudited Actuals
2024-25 Unaudited 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	4,087,934,604.65	301	8,878,601.00	303	4,079,056,003.65	305	51,201,609.29	447,019,526.00	307	3,632,036,477.65	309
2000 - Classified Salaries	1,619,442,747.26	311	19,576,780.15	313	1,599,865,967.11	315	148,282,290.66	261,536,145.00	317	1,338,329,822.11	319
3000 - Employee Benefits	3,154,442,589.90	321	18,785,716.31	323	3,135,656,873.59	325	99,122,422.94	299,143,573.00	327	2,836,513,300.59	329
4000 - Books, Supplies Equip Replace. (6500)	460,479,462.06	331	13,874,874.62	333	446,604,587.44	335	53,503,404.18	130,507,202.00	337	316,097,385.44	339
5000 - Services . . . & 7300 - Indirect Costs	1,635,931,356.71	341	19,727,330.45	343	1,616,204,026.26	345	206,834,059.82	922,047,897.00	347	694,156,129.26	349
TOTAL					10,877,387,458.05	365	TOTAL			8,817,133,115.05	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	2,724,235,732.09	375
2. Salaries of Instructional Aides Per EC 41011.	2100	417,526,037.26	380
3. STRS.	3101 & 3102	754,238,976.19	382
4. PERS.	3201 & 3202	113,109,132.01	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	76,267,376.16	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	640,298,927.47	385
7. Unemployment Insurance.	3501 & 3502	1,591,433.29	390
8. Workers' Compensation Insurance.	3601 & 3602	55,606,659.59	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	152,720,051.35	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		4,935,594,325.41	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		253,344.62	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		472,143.04	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		127,017,783.00	396
14. TOTAL SALARIES AND BENEFITS.		4,808,323,197.79	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.		54.53%	
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)47%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	8,817,133,115.05
5. Deficiency Amount (Part III, Line 3 times Line 4)	41,440,525.64
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Column 4 includes 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.	

Unaudited Actuals
2024-25 Unaudited 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	11,720,100,479.10	(68,294,211.97)	11,651,806,267.13	2,207,067,891.55	1,134,374,864.85	12,724,499,293.83	1,307,537,233.95
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	511,478,120.90		511,478,120.90		271,276,402.15	240,201,718.75	21,107,055.30
Leases Payable	51,393,464.17	430,341.55	51,823,805.72	24,996,904.48	5,822,952.95	70,997,757.25	3,852,519.26
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,008,590,544.36	131,892,156.96	1,140,482,701.32	742,994,449.83	563,434,372.65	1,320,042,778.50	535,562,790.90
Net Pension Liability	6,942,831,493.89		6,942,831,493.89	4,383,869,543.70	4,192,671,110.43	7,134,029,927.16	
Total/Net OPEB Liability	8,991,230,973.00		8,991,230,973.00	687,120,448.00	1,472,067,306.00	8,206,284,115.00	
Compensated Absences Payable	108,954,368.74	41,044.71	108,995,413.45	120,477,410.21	120,461,322.11	109,011,501.55	997,497.92
Subscription Liability	41,808,430.30	1,705,771.36	43,514,201.66	40,189,078.86	36,685,673.38	47,017,607.14	17,264,503.52
Governmental activities long-term liabilities	29,376,387,874.46	65,775,102.61	29,442,162,977.07	8,206,715,726.63	7,796,794,004.52	29,852,084,699.18	1,886,321,600.85
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,787,965,413.19
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	737,034,089.55
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	6,045,925.07
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	103,826,451.54
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	34,349,651.53
4. Other Transfers Out	All	9200	7200-7299	837,928.00
5. Interfund Transfers Out	All	9300	7600-7629	642,766,422.14
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,325,741.88
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				790,152,120.16
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,260,779,203.48
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)				371,711.83
B. Expenditures per ADA (Line I.E divided by Line II.A)				27,604.12
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.)		8,768,247,471.46		22,996.35
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)		8,768,247,471.46		22,996.35
B. Required effort (Line A.2 times 90%)		7,891,422,724.31		20,696.72
C. Current year expenditures (Line I.E and Line II.B)		10,260,779,203.48		27,604.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,002,815,636.77		4,002,815,636.77			4,053,979,145.90
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	381,223.54		381,223.54			372,593.23
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	337,557.29		337,557.29	331,351.28		331,351.28
2. Total Charter Schools ADA (Form A, Line C9)	35,035.94		35,035.94	35,068.29		35,068.29
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			372,593.23			366,419.57
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,150,799.61		6,150,799.61	6,253,151.00		6,253,151.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	13,040,688.42		13,040,688.42	13,106,352.00		13,106,352.00
4. Secured Roll Taxes (Object 8041)	1,637,463,702.38		1,637,463,702.38	1,654,938,665.00		1,654,938,665.00
5. Unsecured Roll Taxes (Object 8042)	51,696,151.48		51,696,151.48	51,223,966.00		51,223,966.00
6. Prior Years' Taxes (Object 8043)	39,913,610.92		39,913,610.92	57,626,402.00		57,626,402.00
7. Supplemental Taxes (Object 8044)	29,551,865.79		29,551,865.79	33,565,132.00		33,565,132.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	286,575,517.04		286,575,517.04	234,897,312.00		234,897,312.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	426,265.02		426,265.02	0.00		0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	153,464,689.88		153,464,689.88	144,812,377.00		144,812,377.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,218,283,290.54	0.00	2,218,283,290.54	2,196,423,357.00	0.00	2,196,423,357.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,218,283,290.54	0.00	2,218,283,290.54	2,196,423,357.00	0.00	2,196,423,357.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			82,482,590.00			86,956,615.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	377,758,274.93		377,758,274.93	336,300,000.00		336,300,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	377,758,274.93	0.00	460,240,864.93	336,300,000.00	0.00	423,256,615.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,648,175,596.21		4,648,175,596.21	4,652,390,443.00		4,652,390,443.00
25. LCFF State Aid - Prior Years (Object 8019)	(32,395,007.32)		(32,395,007.32)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,615,780,588.89	0.00	4,615,780,588.89	4,652,390,443.00	0.00	4,652,390,443.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	9,660,978,682.41		9,660,978,682.41	9,336,869,211.00		9,336,869,211.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	360,102,956.71		360,102,956.71	123,468,016.00		123,468,016.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,002,815,636.77			4,053,979,145.90

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9774			0.9834
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,053,979,145.90			4,243,425,483.21
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,218,283,290.54			2,196,423,357.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			44,711,187.60			43,970,348.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,295,936,720.29			2,470,258,741.21
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,295,936,720.29			2,470,258,741.21
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			174,777,517.85			62,537,815.06
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,393,060,808.39			2,258,961,172.06
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,121,159,202.44			2,407,720,926.15
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,393,060,808.39			
b. State Subventions (Line D8)			2,121,159,202.44			
c. Less: Excluded Appropriations (Line C23)			460,240,864.93			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,053,979,145.90			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			4,053,979,145.90			4,243,425,483.21
12. Appropriations Subject to the Limit (Line D9d)			4,053,979,145.90			
** Please provide below an explanation for each entry in the adjustments column.						

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 302,054,088.93
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 3,828,261.74
 - 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.

see attached

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) 8,544,335,766.51

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) 3.58%

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. 3,484,925.79
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 487,542,981.17
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 156,629,730.84

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	808,205.78
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	39,303,620.47
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)	66,150.68
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	3,484,925.79
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	687,835,614.73
9. Carry-Forward Adjustment (Part IV, Line F)	136,700,005.20
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	824,535,619.92
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,462,494,641.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,795,383,976.20
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,137,401,686.90
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	152,942,318.07
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,023,321.64
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)	106,962,765.34
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,118,365.34
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)	5,826,098.66
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)	1,058,562,873.08
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)	1,781,633.68
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	3,484,925.79
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)	38,540,246.12
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	168,460,961.82
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	237,690,687.37
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	305,310,579.79
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)	10,480,015,229.31
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)	6.56%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.87%

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)	687,835,614.73
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	72,425,296.61
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 (5.95%) times Part III, Line B19); zero if negative	136,700,005.20
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.95%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.95%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	136,700,005.20
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)	136,700,005.20

2024-25 Unaudited Actuals

Indirect Cost Rate Worksheet

Contracted General Administrative Positions Not Paid Through Payroll

Total	TITLE	FTE	DUTIES
36,618.56	Architect - Level II	2	Managed Services - MISIS
87,714.80	Architect - Level III	4	Managed Services - MISIS
84,528.00	Business Analyst - Level II	6	Managed Services - MISIS
108,241.36	Business Analyst - Level III	5	Managed Services - MISIS
88,876.00	Developer - Level III	7	Managed Services - MISIS
33,030.88	Project Manager - Level II	2	Managed Services - MISIS
16,315.20	Project Manager - Level III	1	Managed Services - MISIS
91,190.96	Quality Assurance - Level III	7	Managed Services - MISIS
11,095.04	Developer - Level I	1	Managed Services - MISIS
12,903.84	Architect - Level I	1	Managed Services - MISIS
2,298.49	Data Analytics - Architect - Level III	1	Managed Services - MISIS
24,238.64	Quality Assurance - Level II	2	Managed Services - MISIS
29,616.00	Developer Level II	1	Senior .Net Developer
36,603.00	Open Text Administration Level II	1	VIM Upgrade
35,412.00	Engineer - Level III	1	Support Network Operations and CSRU Teams
89,321.60	Architect - Level III	4	Managed Services - MISIS
16,201.20	Business Analyst - Level II	1	Managed Services - MISIS
212,989.07	Business Analyst - Level III	10	Managed Services - MISIS
88,536.34	Developer - Level III	7	Managed Services - MISIS
29,331.52	Project Manager - Level II	4	Managed Services - MISIS
45,358.72	Quality Assurance - Level III	4	Managed Services - MISIS
16,908.48	Data Analytics - Developer - Level III	1	Managed Services - MISIS
31,542.72	Architect - Level I	2	Managed Services - MISIS
3,352.65	Data Analytics - Architect - Level III	1	Managed Services - MISIS
36,743.68	Quality Assurance - Level II	3	Managed Services - MISIS
44,400.00	Consultant	1	Ariba Functionl and Techical Lead Services
121,477.00	Developer Level II	1	Senior .Net Developer for Various Projects
19,043.00	IT Advisor Level II	1	Microsoft Project/ PWA Implementation
98,800.00	Developer Level II	1	Senior .Net Developer for Various Projects
41,875.00	Solutions Architect	1	Flexera Licensing Speciallist
138,320.00	Developer Level II	1	Senior .Net Developer
29,103.68	Architect - Level II	2	Managed Services - MISIS
151,441.68	Architect - Level III	7	Managed Services - MISIS
164,803.60	Business Analyst - Level II	13	Managed Services - MISIS
583,772.40	Business Analyst - Level III	31	Managed Services - MISIS
202,935.36	Developer - Level III	19	Managed Services - MISIS
72,764.64	Project Manager - Level II	7	Managed Services - MISIS
14,895.36	Project Manager - Level III	1	Managed Services - MISIS
184,119.36	Quality Assurance - Level III	15	Managed Services - MISIS
71,788.88	Architect - Level I	5	Managed Services - MISIS
5,907.06	Data Analytics - Architect - Level III	2	Managed Services - MISIS
64,140.84	Quality Assurance - Level II	6	Managed Services - MISIS
39,877.88	Category II - Cloud Architect - Level II	2	Managed Services - MISIS
1,729.00	Project Manager- Level II	1	Managed Services - MISIS
98,293.00	Developer Level II	1	Senior .Net Developer
139,608.00	Developer Level II	1	NET Developer Support and Work on the Unemployment Insurance
57,776.25	WAN Network Engineer, Level III	1	Wireless Services Operational Support
25,128.00	Project Director Level III	1	Innovative Taks Force Services
124,125.00	AP Functional Analyst - Procurement	2	SAP Ariba and Concur Project
37,288.00	Developer Level I	1	ServiceNow ITSM
13,440.00	Developer Level II	1	SQL Developer for Budget Tools Project
5,168.00	Developer Level II	1	Microsoft Project/ PWA Implementation
7,272.00	Developer Level II	1	Senior .Net Developer for Various Projects
3,828,261.74			

Approved indirect cost rate: 5.95%
Highest rate used in any program: 5.95%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	541,582,576.67	32,224,163.31	5.95%
01	3010	409,733,063.88	23,696,167.26	5.78%
01	3060	854,688.77	49,366.48	5.78%
01	3061	226,244.36	13,461.54	5.95%
01	3110	48,852.56	2,906.73	5.95%
01	3182	6,834,332.74	406,639.81	5.95%
01	3213	159,176.02	9,470.97	5.95%
01	3227	139,384.04	6,739.28	4.84%
01	3310	81,156,857.19	4,828,833.00	5.95%
01	3311	2,282,291.75	135,796.36	5.95%
01	3312	21,923,096.38	1,304,424.23	5.95%
01	3315	4,103,192.07	244,139.93	5.95%
01	3317	8,401.51	499.89	5.95%
01	3318	726,894.90	43,250.10	5.95%
01	3327	921,104.95	54,805.74	5.95%
01	3345	56,635.52	3,369.81	5.95%
01	3385	1,111,949.98	66,161.02	5.95%
01	3386	79,996.06	4,760.98	5.95%
01	3395	6,135.61	365.07	5.95%
01	3410	3,055,568.85	181,806.38	5.95%
01	3550	5,291,310.10	268,467.82	5.07%
01	4035	33,317,938.99	1,925,965.68	5.78%
01	4124	3,412,676.84	134,302.97	3.94%
01	4127	25,562,559.08	1,466,358.96	5.74%
01	4201	1,986,013.25	118,168.24	5.95%
01	4203	18,569,803.64	1,104,511.14	5.95%
01	4510	114,353.20	6,804.10	5.95%
01	5630	239,784.81	14,267.14	5.95%
01	5632	114,847.07	2,448.44	2.13%
01	5634	1,827,281.55	108,723.25	5.95%
01	5810	24,229,116.95	699,315.86	2.89%
01	6010	63,261,393.64	2,869,394.03	4.54%
01	6053	7,446,624.59	443,074.16	5.95%
01	6211	43,334,816.11	2,578,432.02	5.95%
01	6266	42,290,774.68	969,471.18	2.29%
01	6332	12,356,045.10	735,191.04	5.95%
01	6383	25,066.29	1,491.46	5.95%
01	6385	1,481,145.94	85,676.70	5.78%

Unaudited Actuals
2024-25 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	6386	99,790.79	5,733.49	5.75%
01	6387	10,115,772.70	598,001.35	5.91%
01	6388	626,749.89	33,341.71	5.32%
01	6500	1,393,370,988.51	82,907,308.34	5.95%
01	6510	3,738,757.90	222,456.10	5.95%
01	6515	50,767.34	3,020.66	5.95%
01	6520	816,380.37	48,574.63	5.95%
01	6546	23,860,877.53	1,419,722.21	5.95%
01	6547	43,757,202.56	2,603,553.55	5.95%
01	6695	946,009.31	56,255.51	5.95%
01	6770	49,237,623.86	492,376.24	1.00%
01	7085	273,513.41	16,274.07	5.95%
01	7220	3,396,912.15	202,164.65	5.95%
01	7311	685,369.61	39,470.42	5.76%
01	7339	936,361.75	43,127.56	4.61%
01	7370	131,278.34	6,824.42	5.20%
01	7399	7,413,096.88	441,079.26	5.95%
01	7412	10,504,754.88	625,032.92	5.95%
01	7413	2,936,548.26	174,751.57	5.95%
01	7435	389,793,807.67	23,192,731.56	5.95%
01	7810	12,957,494.34	404,049.43	3.12%
01	8150	353,873,390.88	16,384,338.00	4.63%
01	9010	93,239,590.35	47,336.11	0.05%
11	5810	716,564.89	42,635.53	5.95%
11	6391	142,783,644.13	7,030,202.32	4.92%
11	9010	94,384.18	5,615.82	5.95%
12	5025	9,833,816.89	585,112.11	5.95%
12	5066	9,156,553.09	544,814.56	5.95%
12	5160	2,772,741.60	164,978.40	5.95%
12	5245	245,096.39	11,886.70	4.85%
12	6040	17,892.40	1,064.60	5.95%
12	6052	25,960.13	1,544.62	5.95%
12	6105	214,715,741.65	12,775,586.98	5.95%
12	7810	1,848,645.91	50,580.00	2.74%
13	5310	248,758,627.59	14,776,262.48	5.94%
13	5320	45,622,139.99	2,709,955.12	5.94%
13	5330	7,088,574.00	421,061.30	5.94%
13	5340	2,638,262.41	156,712.79	5.94%

Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	76,716,549.86		36,746,771.84	113,463,321.70
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)		76,716,549.86	0.00	36,746,771.84	113,463,321.70
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	48,407,718.99		0.00	48,407,718.99
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	28,308,830.87		0.00	28,308,830.87
4. Books and Supplies	4000-4999	0.00		36,746,771.84	36,746,771.84
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		76,716,549.86	0.00	36,746,771.84	113,463,321.70
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	93,866,086.07	15,461,827.23	109,327,913.30	7,952,348.93		117,280,262.23
1110	Regular Education, K-12	5,998,592,085.83	1,293,786,789.52	7,292,378,875.35	530,436,734.92		7,822,815,610.27
3100	Alternative Schools	51,068,552.70	655,968.22	51,724,520.92	3,762,364.31		55,486,885.23
3200	Continuation Schools	43,118,558.57	10,364,298.09	53,482,856.66	3,890,263.02		57,373,119.68
3300	Independent Study Centers	42,076,810.53	12,246,926.93	54,323,737.46	3,951,427.43		58,275,164.89
3400	Opportunity Schools	5,190,912.30	787,161.87	5,978,074.17	434,836.18		6,412,910.35
3550	Community Day Schools	10,228,235.65	2,361,485.63	12,589,721.28	915,757.50		13,505,478.78
3700	Specialized Secondary Programs	136,372.34	0.00	136,372.34	9,919.52		146,291.86
3800	Career Technical Education	23,462,003.41	0.00	23,462,003.41	1,708,591.04		25,168,594.45
4110	Regular Education, Adult	4,847,148.00	0.00	4,847,148.00	352,574.30		5,199,722.30
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	1,261,200.00	0.00	1,261,200.00	91,737.80		1,352,937.80
4760	Bilingual	678,183.69	0.00	678,183.69	49,330.07		727,513.76
4850	Migrant Education	1,166,350.51	0.00	1,166,350.51	84,838.59		1,251,189.10
5000-5999	Special Education	2,236,979,108.62	319,759,490.90	2,556,738,599.52	185,973,342.58		2,742,711,942.10
6000	Regional Occupational Ctr/Prg (ROC/P)	17,093,550.59	8,617,454.69	25,711,005.28	1,870,180.08		27,581,185.36
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	15,911,765.50	0.00	15,911,765.50	1,157,398.03		17,069,163.53
8100	Community Services	5,279,784.28	0.00	5,279,784.28	384,043.61		5,663,827.89
8500	Child Care and Development Services	832,322.28	0.00	832,322.28	60,541.88		892,864.16
Other Costs							
----	Food Services					28,921,186.59	28,921,186.59
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					90,619,029.15	90,619,029.15
----	Other Outgo					684,503,311.63	684,503,311.63
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	64,285,235.37		64,285,235.37
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(39,278,013.33)		(39,278,013.33)
----	Total General Fund and Charter Schools Funds Expenditures	8,551,789,030.87	1,664,041,403.08	10,215,830,433.95	768,091,451.83	804,043,527.37	11,787,965,413.15

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	90,609,603.85	1,663,047.14	0.00	1,184,609.88	130,648.00	0.00	0.00			278,177.20	0.00	93,866,086.07
1110	Regular Education, K-12	3,933,475,522.57	736,185,818.55	35,009,714.45	210,204,044.57	587,080,803.16	134,092,336.46	250,849,898.37			110,844,337.14	849,610.56	5,998,592,085.83
3100	Alternative Schools	2,847,868.78	35,664,153.36	1,427.10	184,266.37	2,715.45	8,470,066.17	3,096,578.19			801,477.28	0.00	51,068,552.70
3200	Continuation Schools	25,946,191.76	215,473.99	0.00	14,248,087.11	230,360.60	0.00	0.00			2,476,094.65	2,350.46	43,118,558.57
3300	Independent Study Centers	31,699,882.34	459,684.17	0.00	7,182,563.58	335,941.16	0.00	0.00			2,398,739.28	0.00	42,076,810.53
3400	Opportunity Schools	1,884,449.31	43.79	0.00	1,778,258.52	378,242.41	0.00	0.00			1,149,918.27	0.00	5,190,912.30
3550	Community Day Schools	6,019,982.32	234,745.96	0.00	3,074,283.62	899,223.75	0.00	0.00			0.00	0.00	10,228,235.65
3700	Specialized Secondary Programs	136,372.34	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	136,372.34
3800	Career Technical Education	15,194,584.49	8,039,115.81	0.00	35,144.93	171,724.33	0.00	0.00			21,433.85	0.00	23,462,003.41
4110	Regular Education, Adult	2,573,744.00	1,530,851.00	0.00	426,796.00	315,757.00	0.00	0.00			0.00	0.00	4,847,148.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	1,046,888.00	205,837.00	0.00	8,475.00	0.00	0.00	0.00			0.00	0.00	1,261,200.00
4760	Bilingual	11,147.92	164,642.30	237,265.33	15,921.48	249,206.66	0.00	0.00			0.00	0.00	678,183.69
4850	Migrant Education	558,036.31	2,493.88	0.00	392,758.27	207,530.43	0.00	0.00			5,531.62	0.00	1,166,350.51
5000-5999	Special Education	1,534,267,644.05	48,533,582.62	86,531,825.80	69,628,648.60	378,703,059.51	111,694,941.28	6,975,902.70			643,504.06	0.00	2,236,979,108.62
6000	ROC/P	16,350,948.87	300,030.32	0.00	442,088.21	483.19	0.00	0.00			0.00	0.00	17,093,550.59
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	493,344.62	4,082,239.57	0.00	0.00	10,418,159.37	0.00	708,382.60	0.00	207,292.33	2,347.01	0.00	15,911,765.50
8100	Community Services		0.00	0.00	0.00	5.00	0.00		5,276,657.28	0.00	3,122.00	0.00	5,279,784.28
8500	Child Care and Development Services	63,054.49	0.00	0.00	0.00	0.00	0.00		769,267.79	0.00	0.00	0.00	832,322.28
Total Direct Charged Costs		5,663,179,266.02	837,281,759.46	121,780,232.68	308,805,946.14	979,123,860.02	254,257,343.91	261,630,761.86	6,045,925.07	207,292.33	118,624,682.36	851,961.02	8,551,789,030.87

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	6,198,126.79	9,263,700.44	0.00	15,461,827.23
1110	Regular Education, K-12	514,421,910.17	768,853,337.53	10,511,541.82	1,293,786,789.52
3100	Alternative Schools	262,955.60	393,012.62	0.00	655,968.22
3200	Continuation Schools	4,154,698.71	6,209,599.38	0.00	10,364,298.09
3300	Independent Study Centers	4,909,381.34	7,337,545.59	0.00	12,246,926.93
3400	Opportunity Schools	315,546.73	471,615.14	0.00	787,161.87
3550	Community Day Schools	946,640.20	1,414,845.43	0.00	2,361,485.63
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	126,380,675.83	188,023,525.10	5,355,289.97	319,759,490.90
6000	ROC/P	3,454,447.92	5,163,006.77	0.00	8,617,454.69
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		661,044,383.29	987,130,188.00	15,866,831.79	1,664,041,403.08

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	106,993,792.70
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	808,205.78
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	511,134,951.02
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	188,432,515.66
5	Total Central Administration Costs in General Fund and Charter Schools Funds	807,369,465.16
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	8,551,789,030.87
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,664,041,403.08
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	10,215,830,433.95
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	169,219,936.25
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	238,658,680.30
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	475,906,878.60
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	883,785,495.15
D.	Total Direct Charged and Allocated Costs (B3 + C5)	11,099,615,929.10
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.27%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	28,921,186.59				28,921,186.59
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			90,619,029.15		90,619,029.15
Other Outgo (Objects 1000 - 7999)				684,503,311.63	684,503,311.63
Total Other Costs	28,921,186.59	0.00	90,619,029.15	684,503,311.63	804,043,527.37

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	64,006,896.02	56,244,648.43	409,739,351.55	131,053,487.32	986,134,364.67	995,823.34	15,866,831.79
B. Enter Allocation Factor(s) by Goal: <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
Description							
0001 Pre-Kindergarten	235.71	235.71	235.71	235.71	235.71	235.71	
1110 Regular Education, K-12	19,563.07	19,563.07	19,563.07	19,563.07	19,563.07	19,563.07	20,755.00
3100 Alternative Schools	10.00	10.00	10.00	10.00	10.00	10.00	
3200 Continuation Schools	158.00	158.00	158.00	158.00	158.00	158.00	
3300 Independent Study Centers	186.70	186.70	186.70	186.70	186.70	186.70	
3400 Opportunity Schools	12.00	12.00	12.00	12.00	12.00	12.00	
3550 Community Day Schools	36.00	36.00	36.00	36.00	36.00	36.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	4,806.16	4,806.16	4,806.16	4,806.16	4,784.16	4,784.16	10,574.00
6000 ROC/P	131.37	131.37	131.37	131.37	131.37	131.37	
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	25,139.01	25,139.01	25,139.01	25,139.01	25,117.01	25,117.01	31,329.00

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(9,947.50)	0.00	(39,278,013.33)				
Other Sources/Uses Detail					30,157,012.31	642,766,422.14		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	9,947.50	0.00	7,078,453.67	0.00				
Other Sources/Uses Detail					7,699.57	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	14,135,567.97	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	0.00	18,063,991.69	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					592,525,000.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2024-25 Unaudited 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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
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					129,995,357.06	255,469,330.17		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	171.60		
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					500.00	112,600,366.89		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					240,976,421.38	32,872,078.97		
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

Unaudited Actuals
2024-25 Unaudited 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				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
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					50,046,379.45	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						

Unaudited Actuals
2024-25 Unaudited 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			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	9,947.50	(9,947.50)	39,278,013.33	(39,278,013.33)	1,043,708,369.77	1,043,708,369.77	0.00	0.00