

SANTA ANA UNIFIED
SCHOOL DISTRICT

SAUSD

The Future Begins Here



ADOPTED
BUDGET
2025-2026

BOARD OF EDUCATION



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**SANTA ANA UNIFIED
SCHOOL DISTRICT**



SUCCESS
ACHIEVEMENT
UNITED
SERVICE
DEDICATION

Our Success, Our Passion

In August 2012, the Santa Ana Unified School District Board of Education approved our new Vision and Mission Statements as part of the Seven Building Blocks to SAUSD's success. These statements align with the national direction and our implementation of the Common Core State Standards. They reflect SAUSD's path to providing a world-class education to ensure that our students are college and career ready and prepared to assume their role as a part of the global citizenry.

Vision Statement

We will work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career.

Mission Statement

We assure well-rounded learning experiences, which prepare our students for success in college and career. We engage, inspire, and challenge all of our students to become productive citizens, ethical leaders, and positive contributors to our community, country and a global society.

Introduction and Overview



Santa Ana Unified School District
2025-26 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 17, 2025

Adoption – June 24, 2025

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst’s Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2025-26 through 2027-28 specific to the Santa Ana Unified School District.

Governor’s Revised State Budget Proposal “May Revision”

Governor Newsom released his proposed revised state budget on May 14th for the upcoming 2025-26 fiscal year. Proposition 98 funding is estimated to be \$114.6 billion for 2025-26, which is approximately \$4.3 billion less than the Governor’s January budget proposal. For the period incorporating the 2023/24, 2024/25, and 2025/26 fiscal years (i.e. budget window period), Proposition 98 funding is estimated to be \$4.6 billion lower than what was in the Governor’s January budget. In addition, it is noteworthy that the Legislative Analyst’s Office generally agrees with the Governor’s administration outlook on the State’s fiscal condition.

The 2025-26 Governor’s January Budget proposed to appropriate the 2024-25 Proposition 98 minimum guarantee at \$1.6 billion lower than the calculated Proposition 98 formula level. The 2025-26 Governor’s May Revision maintains the Governor’s January Budget proposal of appropriating the 2024-25 Proposition 98 minimum guarantee at \$117.6, which is now \$1.3 billion lower than the formula requires. Reducing the amount appropriated from \$118.9 billion to \$117.6 billion mitigates the risk of appropriating more resources than are ultimately available when the final calculations for 2024-25 are made after the end of the fiscal year. In addition, the Governor’s May Revision proposes to increase the TK-12 portion of Proposition 98 for Universal Transitional Kindergarten purposes and makes a corresponding reduction to the Proposition 98 portion for community colleges.

The 2025-26 Governor’s May Revision continues with the theme of June cash deferrals. While the 2024-25 \$490 million (\$246 TK-12) of principal apportionment deferrals will have come and gone in the near future, the Governor’s May revision proposes deferring \$2.3 billion (\$1.8 billion TK-12) of the June 2026 Local Control Funding Formula apportionments to July 2026. This equates to approximately 2% of a district’s total LCFF State Aid.

In addition, due to changes in revenues from capital gains, the mandatory deposit into the Public School System Stabilization Account (PSSSA) for 2024-25 is projected to be \$540 million instead of \$1.2 billion. However, that balance will not remain in the account long since the revised lower Proposition 98 guarantee requires a withdrawal from the account to support LCFF, which will deplete the account.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory Cost-of-Living-Adjustments (COLAs) for the current budget year, upcoming budget year and two subsequent years:

Description	24-25	25-26	26-27	27-28
LCFF COLAs (24-25 Gov. Proposal)	0.76%	2.73%	3.11%	3.17%
LCFF COLAs (24-25 May Revision)	1.07%	2.93%	3.08%	3.30%
LCFF COLAs (24-25 Enacted Budget)	1.07%	2.93%	3.08%	3.30%
LCFF COLAs (24-25 First Interim)	1.07%	2.93%	3.08%	3.08%
LCFF COLAs (25-26 Gov. Proposal)	1.07%	2.43%	3.52%	3.63%
LCFF COLAs (25-26 May Revision)	1.07%	2.30%	3.02%	3.42%

The Governor’s Budget proposes to fully fund the 2025-26 Local Control Funding Formula (LCFF) COLA of 2.30% with on-going funds, which costs approximately \$2.1 billion.

Student Support and Professional Development Discretionary Block Grant

The Governor’s May Revision proposes to appropriate \$1.7 billion in one-time funding for Local Educational Agencies (LEAs) to assist with rising costs, which is down from the \$1.8 billion as presented in the January proposal. The legislative proposal for this block grant is less than one-third of what the governor has proposed. Based on initial estimates, LEAs would receive approximately \$314 per 2024-25 ADA. Although the expenditures would be discretionary, the Governor proposes specific uses as follows:

- Professional development for teachers on the English Language Arts/Development Framework and Literacy Roadmap with a focus on strategies for English learners
- Professional development for teachers on the Math Framework
- Teacher recruitment and retention strategies
- Career pathways and dual enrollment efforts

Further the funds would be available to expend through June 2029, which would have to be reported to CDE by September 30, 2029. Please note that, due to its uncertainty and one-time nature, the district is only assuming the lower amount proposed by the legislature.

Learning Recovery Emergency Block Grant (LREBG)

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14% with the legislature intending to restore approximately \$378 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year. As intended, the Governor’s Budget proposal includes an additional \$378.6 million for LREBG. However, under existing law, LEAs must complete a needs assessment regarding the use and expenditure of LREBG funds for the 2025–26, 2026–27, and 2027–28 school years. In addition, LEAs must include the following in its 2025-26, 2026-27, and 2027-28 LCAPs:

- Actions to be carried out based on the needs assessment
- LREBG expenditures that will be used to implement these actions

Transitional Kindergarten

As planned, Transitional Kindergarten (TK) will be fully implemented in 2025-26 requiring offering TK to all children who turn four by September 1st, which will cost approximately \$2.1 billion (inclusive of all prior years' investments), which was revised from the \$2.4 billion cost estimate due to the latest average daily attendance projections and lower COLA. In addition, the Governor proposes spending an additional \$1.2 billion to increase the TK add-on rate by \$2,397 per TK ADA. Please note that due to its uncertainty and since the 10:1 ratio requirement is not contingent on the additional funding; the district is not including the additional \$2,397 in the TK add-on rate in its proposed budget.

Career Technical Education Master Plan

Per Executive Order N-11-23 approved August 31, 2023, the Governor called for a Master Plan on Career Education and issued an executive summary of the Master Plan in December 2024. As a result, Governor Newsom proposed various actions with a combination of one-time and ongoing funding. However, the Governor's May Revision proposes to significantly decrease or eliminate the funding for various actions noted in the Master Plan on Career Education.

Other Proposed Governor's Budget Components

Illustrated below is a summary of other major budget proposals:

- The Governor's Budget includes \$174 million to fund the 2.30% estimated statutory COLA for the Adult Education Block Grant; American Indian Education Centers; American Indian Early Childhood Education Program; Child Nutrition; Foster Youth Programs; LCFF Equity Multiplier; Mandate Block Grant, and special education
 - *The COLA is proposed to be suspended relating to the California State Preschool Program rates*
- \$7.1 billion for childcare and development programs administered by the Department of Social Services and maintains funding for the Cost of Care Plus Rate and prior commitments for the state to move to a single rate system based on cost of care.
- Child Nutrition is proposed to receive an additional \$91 million (\$1.94 billion state funding total) for universal meals and \$21.9 million of additional ongoing funding to support the SUN Bucks (i.e. summer food assistance) program.
- \$100 million of one-time funds for student teacher stipends instead of \$150 million of one-time funds to support recruitment and retention of teachers.
- \$695 million of one-time funds relating to literacy programs and coaching, professional development, and reading difficulties screener training.
- Permit school districts to apply for hardship assistance relating to extraordinary circumstances, and proposes the revision of unallocated state school facility program funds that will not be able to be utilized by the August 2025 deadline.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)

- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures.
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
 - The State must notify local educational agencies when the conditions are and are no longer applicable.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

Since the Public School System Stabilization Account (PSSSA) will have a balance of \$540 million at the end of 2024-25, far below the 3% threshold, the 10% reserve cap will not be in effect for the 2025-26 fiscal year.

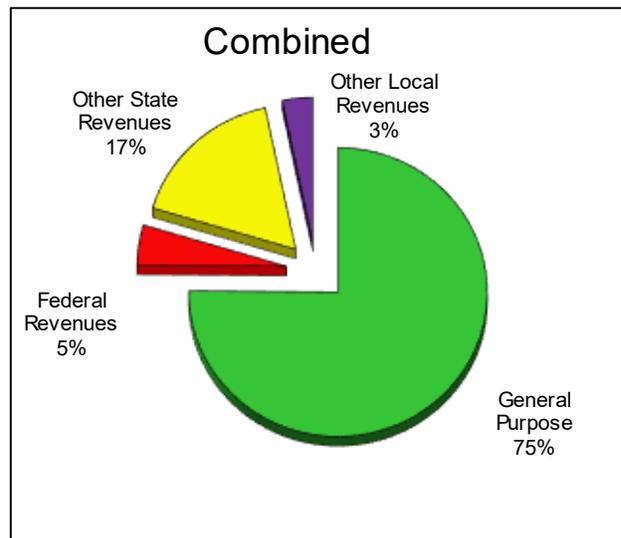
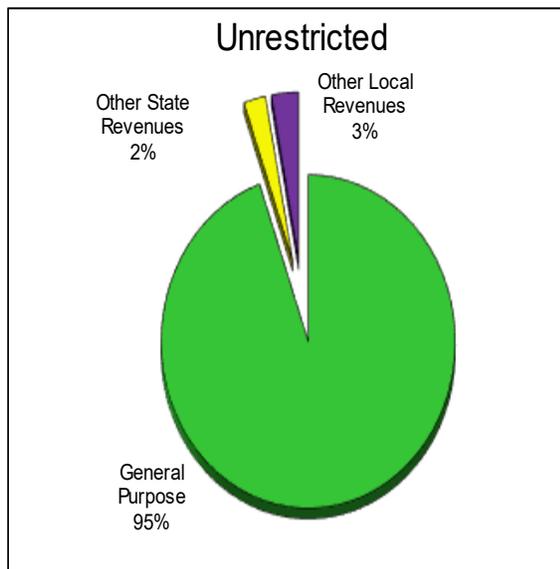
2025-26 Santa Ana Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 32,109.44 (excludes COE ADA of 85.36).
 - Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 35,192.29.
- ❖ The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 91.48%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio regular "add-on" is \$3,077 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$39.09 for K-8 ADA and \$75.31 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$582,904,527	\$582,904,527
Federal Revenues	\$88,000	\$34,777,257
Other State Revenues	\$14,781,146	\$132,606,305
Other Local Revenues	\$18,281,795	\$25,510,969
TOTAL	\$616,055,468	\$775,799,058



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting

- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are budgeted for in 2025-26. The amounts will be revised throughout the year based on information received from the State.

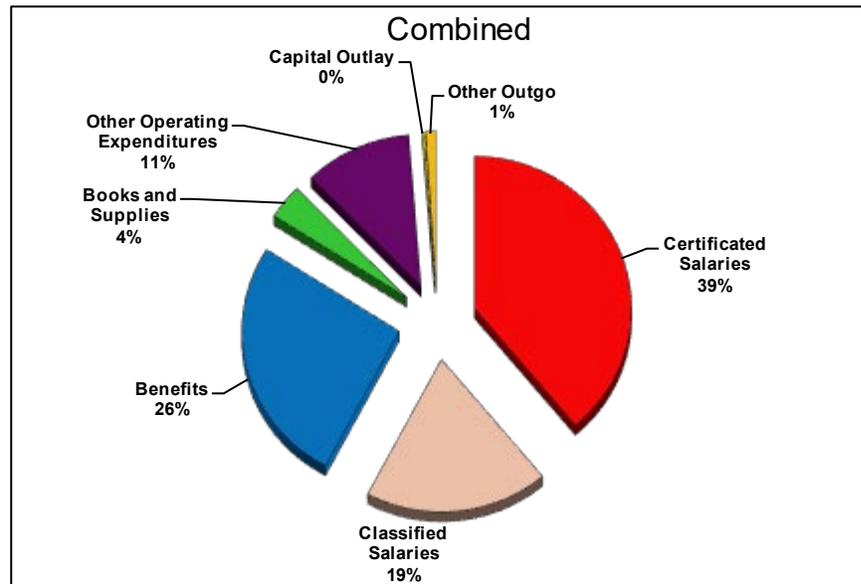
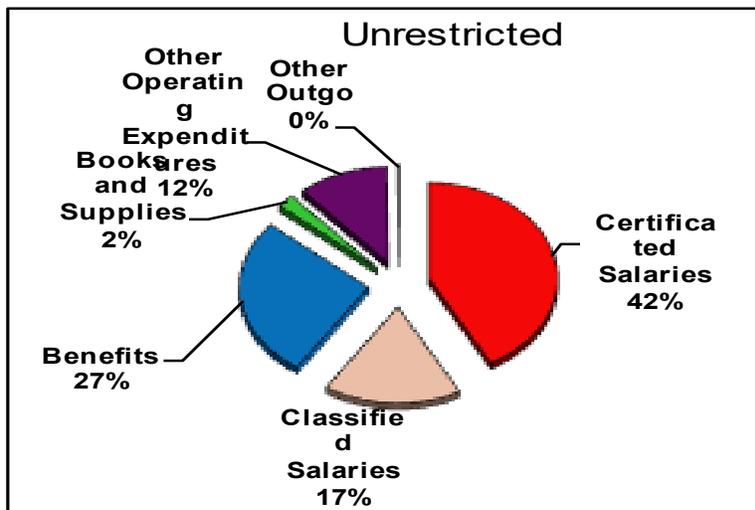
Education Protection Account (EPA) Budget	
2025-26 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$63,761,367
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$44,693,147
<i>Certificated Instructional Benefits</i>	\$19,068,220
TOTAL	\$63,761,367
ENDING BALANCE	\$0

Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 86% of the district’s unrestricted budget, and approximately 84% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$204,075,974	\$324,543,468
Classified Salaries	\$83,882,744	\$157,322,039
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$131,031,385	\$219,065,174
Books and Supplies	\$10,644,025	\$30,734,364
Other Operating Expenditures	\$55,118,835	\$92,140,982
Capital Outlay	\$726,230	\$1,584,149
Other Outgo	-\$4,407,611	\$8,844,440
TOTAL	\$481,071,582	\$834,234,616

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$138,102,392
Restricted Maintenance Account	\$25,353,166
Teaching Induction and Professional Support	\$62,136
TOTAL CONTRIBUTIONS	\$163,517,693

General Fund Summary

The district's 2025-26 General Fund projects a total operating deficit of -\$58,435,558 million resulting in an estimated ending fund balance of \$144,780,045 million. The components of the District's fund balance are as follows: revolving cash & other non-spendables -\$1,190,000; restricted programs -\$96,007,623; assignments -\$30,897,422; economic uncertainty -\$16,685,000; unassigned -\$0.

Cash Flow

After reflecting the proposed June 2026 cash deferral, the district is anticipating having positive monthly cash balances during the 2025-26 school year. Cash is always closely monitored in order to ensure the district is liquid to satisfy its obligations.

Multivear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors relating to the May Revise.

<i>Planning Factor</i>	2024-25	2025-26	2026-27	2027-28
Dept of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	27.05%	26.81%	26.90%	27.80%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$191	\$191	\$191	\$191
Lottery – Prop. 20 per ADA	\$82	\$82	\$82	\$82
Universal TK/ADA w/o 10:1 Ratio Add-On	\$3,077	\$3,148	\$3,243	\$3,354
OR				
Universal TK/ADA w/ 10:1 Ratio Add-On	\$3,077	\$5,545	\$5,712	\$5,907
Mandate Block Grant for Districts: K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65
Mandate Block Grant for Districts: 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23
Mandate Block Grant for Charters: K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86
Mandate Block Grant for Charters: 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the district continues to anticipate decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Entitlement as noted above. Unrestricted local revenue

is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. The district projects that its parcel tax will be renewed for the 2020-21 and subsequent fiscal years. State revenue is expected to decrease due to the reduction of various program revenues.

Estimated Ending Fund Balances:

During 2026-27, the district estimates that the General Fund is projected to deficit spend by - \$49,501,916 resulting in an ending General Fund balance of approximately \$95,278,129 million.

During 2027-28, the district estimates that the General Fund is projected to deficit spend by - \$25,510,158 million resulting in an ending General Fund balance of \$69,767,971 million.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 2% percent of total General Fund outgo:

Description	2025-26	2026-27	2027-28
PARS (SERP)	\$16,807,412	\$12,605,559	\$8,403,706
SPED Early Intervention	\$2,045,405	\$140,213	\$0
Instructional Materials	\$4,452,290	\$0	\$0
Fiscal Stabilization	\$7,592,314	\$0	\$7,537,187
Unallocated	\$0	\$0	\$0
Amount Disclosed per SB 858 Requirements	\$30,897,422	\$12,745,772	\$15,940,893
Nonspendable Reserves	\$1,190,000	\$1,190,000	\$1,190,000
Restricted Reserves	\$96,007,623	\$65,039,356	\$36,836,078
Committed Reserves	\$0	\$0	\$0
State Reserve for Economic Uncertainty (REU)	\$16,685,000	\$16,303,000	\$15,801,000
<i>Estimated Ending Fund Balance</i>	<i>\$144,780,045</i>	<i>\$95,278,129</i>	<i>\$69,767,971</i>

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the district is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the district will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the district remains fiscally solvent.

District Certification of July 1 Budget Report



Student:
Cynthia

Teacher:
Nena Kellar

Title:
Water is Life

Medium:
Drawing

School:
Century

Grade:
10

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 1601 E. Chesnut Avenue, Santa Ana, CA 92701

Date: June 13, 2025

Adoption Date: 06/24/2025

Signed: *Valerie Magdaleno*

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Valerie Magdaleno

Title: Clerk

Public Hearing:

Place: 1601 E. Chesnut Avenue, Santa Ana, CA 92701

Date: June 17, 2025

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Ron Hacker

Title: Associate Superintendent, Chief Business Official

Telephone: 714-558-5821

E-mail: ron.hacker@sausd.us

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/24/2025	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

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

Workers' Compensation Certification



Student:
Joseph

Teacher:
Nena Kellar

Title:
Window Views

Medium:
Drawing

School:
Century

Grade:
11

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	16,522,980.00
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	16,522,980.00

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

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

Signed _____

Date of Meeting: June 24, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: Dr. Sara Nazir, M.D., MPA

Title: Executive Director, Risk Management

Telephone: 714-558-5875

E-mail: sara.nazir@sausd.us

Operating Funds

Unrestricted / Restricted



Student:
Kawthar

Teacher:
Nena Kellar

Title:
**Together is Better,
Ask for Help**

Medium:
Painting

School:
Century

Grade:
12

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	588,905,477.00	0.00	588,905,477.00	582,904,527.00	0.00	582,904,527.00	-1.0%
2) Federal Revenue		8100-8299	88,000.00	40,498,628.14	40,586,628.14	88,000.00	34,689,256.64	34,777,256.64	-14.3%
3) Other State Revenue		8300-8599	15,705,763.00	141,750,531.38	157,456,294.38	14,781,146.00	117,825,159.26	132,806,305.26	-15.8%
4) Other Local Revenue		8600-8799	19,410,248.92	25,047,403.65	44,457,652.57	18,281,795.22	7,229,173.82	25,510,969.04	-42.6%
5) TOTAL, REVENUES			624,109,488.92	207,296,563.17	831,406,052.09	616,055,468.22	159,743,589.72	775,799,057.94	-6.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	255,484,634.50	120,320,681.76	375,805,316.26	204,075,974.19	120,467,493.94	324,543,468.13	-13.6%
2) Classified Salaries		2000-2999	84,124,958.37	71,989,083.32	156,114,041.69	83,882,743.78	73,439,295.64	157,322,039.42	0.8%
3) Employee Benefits		3000-3999	143,575,307.25	121,057,058.47	264,632,365.72	131,031,385.00	88,033,788.80	219,065,173.80	-17.2%
4) Books and Supplies		4000-4999	7,324,401.39	22,742,885.36	30,067,286.75	10,644,025.32	20,090,338.84	30,734,364.16	2.2%
5) Services and Other Operating Expenditures		5000-5999	73,189,100.59	47,744,977.71	120,934,078.30	55,118,834.53	37,022,147.45	92,140,981.98	-23.8%
6) Capital Outlay		6000-6999	17,733,648.37	17,243,897.29	34,977,545.66	726,230.14	857,918.70	1,584,148.84	-95.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,972,745.00	3,561,944.97	5,534,689.97	1,972,745.00	3,770,500.00	5,743,245.00	3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,406,370.80)	9,186,648.58	(3,219,722.22)	(12,681,212.37)	9,481,550.80	(3,199,661.57)	-0.6%
9) TOTAL, EXPENDITURES			570,978,424.67	413,847,177.46	984,825,602.13	474,770,725.59	353,163,034.17	827,933,759.76	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			53,131,064.25	(206,550,614.29)	(153,419,550.04)	141,284,742.63	(193,419,444.45)	(62,134,701.82)	-66.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,835,306.79	34,702.85	5,870,009.64	6,300,856.47	0.00	6,300,856.47	7.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(162,128,356.25)	162,128,356.25	0.00	(163,517,692.41)	163,517,692.41	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(167,963,663.04)	162,093,653.40	(5,870,009.64)	(169,818,548.88)	163,517,692.41	(6,300,856.47)	7.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(114,832,598.79)	(44,456,960.89)	(159,289,559.68)	(28,533,806.25)	(29,901,752.04)	(58,435,558.29)	-63.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	192,138,827.11	170,366,335.55	362,505,162.66	77,306,228.32	125,909,374.66	203,215,602.98	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			192,138,827.11	170,366,335.55	362,505,162.66	77,306,228.32	125,909,374.66	203,215,602.98	-43.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,138,827.11	170,366,335.55	362,505,162.66	77,306,228.32	125,909,374.66	203,215,602.98	-43.9%
2) Ending Balance, June 30 (E + F1e)			77,306,228.32	125,909,374.66	203,215,602.98	48,772,422.07	96,007,622.62	144,780,044.69	-28.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	125,909,374.66	125,909,374.66	0.00	96,007,622.62	96,007,622.62	-23.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	56,302,228.32	0.00	56,302,228.32	30,897,422.07	0.00	30,897,422.07	-45.1%
010051 PARS 2018	0000	9780	4,153,828.37		4,153,828.37			0.00	
010072 SPED Early Intervention	0000	9780	2,944,738.41		2,944,738.41			0.00	
010076 E-Rate Category 2	0000	9780	1,000,000.00		1,000,000.00			0.00	
010803 Instructional Materials	0000	9780	13,115,116.42		13,115,116.42			0.00	
010910 Technology Refresh	0000	9780	2,214,357.19		2,214,357.19			0.00	
Fiscal Stabilization	0000	9780	32,874,187.93		32,874,187.93			0.00	
010051 PARS 2025 (New)	0000	9780	0.00		0.00	16,807,412.00		16,807,412.00	
010072 SPED Early Intervention	0000	9780	0.00		0.00	2,045,405.41		2,045,405.41	
010803 Instructional Materials	0000	9780	0.00		0.00	4,452,290.27		4,452,290.27	
Fiscal Stabilization	0000	9780	0.00		0.00	7,592,314.39		7,592,314.39	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,814,000.00	0.00	19,814,000.00	16,685,000.00	0.00	16,685,000.00	-15.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	168,945.63	168,945.63				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	168,945.63	168,945.63				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	168,945.63	168,945.63				
LCFF SOURCES									
Principal Apportionment		8011	319,274,616.00	0.00	319,274,616.00		322,488,795.00	0.00	1.0%
State Aid - Current Year		8012	70,782,324.00	0.00	70,782,324.00		63,761,367.00	0.00	-9.9%
Education Protection Account State Aid - Current Year		8019	153,123.00	0.00	153,123.00		0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions									
Homeowners' Exemptions		8021	508,768.00	0.00	508,768.00		508,768.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	132,610,699.00	0.00	132,610,699.00	132,610,699.00	0.00	132,610,699.00	0.0%
Unsecured Roll Taxes		8042	10,969,569.00	0.00	10,969,569.00	10,969,569.00	0.00	10,969,569.00	0.0%
Prior Years' Taxes		8043	2,051,342.00	0.00	2,051,342.00	2,051,342.00	0.00	2,051,342.00	0.0%
Supplemental Taxes		8044	8,399,523.00	0.00	8,399,523.00	8,399,523.00	0.00	8,399,523.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	53,624,808.00	0.00	53,624,808.00	53,624,808.00	0.00	53,624,808.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,421,411.00	0.00	20,421,411.00	20,421,411.00	0.00	20,421,411.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			618,796,183.00	0.00	618,796,183.00	618,836,282.00	0.00	614,836,282.00	-0.6%
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	(29,890,706.00)	0.00	(29,890,706.00)	(31,931,755.00)	0.00	(31,931,755.00)	6.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			588,905,477.00	0.00	588,905,477.00	582,904,527.00	0.00	582,904,527.00	-1.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,690,848.00	9,690,848.00	0.00	9,500,000.00	9,500,000.00	-2.0%
Special Education Discretionary Grants		8182	0.00	1,111,124.00	1,111,124.00	0.00	1,107,845.00	1,107,845.00	-0.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from Federal Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8287		15,971,633.60	15,971,633.60		15,084,271.11	15,084,271.11	-5.6%
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		1,933,326.98	1,933,326.98		1,613,516.04	1,613,516.04	-16.5%
Title III, Immigrant Student Program	4201	8290		177,608.67	177,608.67		205,457.06	205,457.06	15.7%
Title III, English Learner Program	4203	8290		2,187,860.89	2,187,860.89		2,473,217.35	2,473,217.35	13.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630								
Other Every Student Succeeds Act		8290		3,876,873.67	3,876,873.67		2,648,568.31	2,648,568.31	-31.7%
Career and Technical Education	3500-3599	8290		425,913.00	425,913.00		468,594.00	468,594.00	10.0%
All Other Federal Revenue	All Other	8290	88,000.00	5,123,439.33	5,211,439.33	88,000.00	1,587,787.77	1,675,787.77	-67.8%
TOTAL, FEDERAL REVENUE			88,000.00	40,498,628.14	40,586,628.14	88,000.00	34,689,256.64	34,777,256.64	-14.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		36,148,765.00	36,148,765.00		36,145,000.00	36,145,000.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	536,489.00	536,489.00	0.00	500,000.00	500,000.00	-6.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,779,170.00	0.00	1,779,170.00	1,826,228.00	0.00	1,826,228.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	6,348,491.35	2,449,152.00	8,797,643.35	6,249,916.00	2,683,210.00	8,933,126.00	1.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		38,469,349.38	38,469,349.38		38,469,349.00	38,469,349.00	0.0%
After School Education and Safety (ASES)	6010	8590		11,918,241.41	11,918,241.41		8,353,141.34	8,353,141.34	-29.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		1,713,512.00	1,713,512.00		1,638,968.00	1,638,968.00	-4.4%
Arts and Music in Schools (Prop 28)	6770	8590		6,385,522.00	6,385,522.00		6,385,522.00	6,385,522.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		406,428.00	406,428.00		220,000.00	220,000.00	-45.9%
All Other State Revenue	All Other	8590	7,578,101.65	43,723,072.59	51,301,174.24	6,705,002.00	23,429,968.92	30,134,970.92	-41.3%
TOTAL, OTHER STATE REVENUE			15,705,763.00	141,750,531.38	157,456,294.38	14,781,146.00	117,825,159.26	132,606,305.26	-15.8%
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	60,000.00	60,000.00	0.00	60,000.00	60,000.00	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	16,810.00	0.00	16,810.00	16,810.00	0.00	16,810.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	881,185.42	1,076,666.37	1,957,851.79	855,137.72	1,124,156.00	1,979,293.72	1.1%
Interest		8660	12,059,409.00	0.00	12,059,409.00	12,059,409.00	0.00	12,059,409.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	58,661.00	0.00	58,661.00	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	364,222.89	364,222.89	0.00	135,795.90	135,795.90	-62.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	5,318,631.00	22,172,514.39	27,491,145.39	4,274,886.00	4,539,221.92	8,814,107.92	-67.9%
Tuition		8710	1,075,552.50	1,374,000.00	2,449,552.50	1,075,552.50	1,370,000.00	2,445,552.50	-0.2%
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	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			19,410,248.92	25,047,403.65	44,457,652.57	18,281,795.22	7,229,173.82	25,510,969.04	-42.6%
TOTAL, REVENUES			624,109,488.92	207,296,563.17	831,406,052.09	616,055,468.22	159,743,589.72	775,799,057.94	-6.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	205,682,222.16	75,088,412.70	280,770,634.86	158,717,597.49	88,533,403.93	247,251,001.42	-11.9%
Certificated Pupil Support Salaries		1200	16,064,813.87	23,246,895.23	39,311,709.10	14,672,108.49	19,246,021.27	33,918,129.76	-13.7%
Certificated Supervisors' and Administrators' Salaries		1300	25,707,830.71	4,248,817.12	29,956,647.83	26,266,833.48	4,447,061.80	30,713,895.28	2.5%
Other Certificated Salaries		1900	8,029,767.76	17,736,556.71	25,766,324.47	4,419,434.73	8,241,006.94	12,660,441.67	-50.9%
TOTAL, CERTIFICATED SALARIES			255,484,634.50	120,320,681.76	375,805,316.26	204,075,974.19	120,467,493.94	324,543,468.13	-13.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	7,891,871.18	43,621,531.27	51,513,402.45	8,051,268.28	45,100,185.05	53,151,453.33	3.2%
Classified Support Salaries		2200	29,991,403.02	13,515,669.31	43,507,072.33	29,128,096.25	12,658,407.52	41,786,503.77	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	6,951,720.60	8,081,736.36	15,033,456.96	6,610,047.59	8,594,066.12	15,204,113.71	1.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Clerical, Technical and Office Salaries		2400	28,163,970.36	4,271,839.61	32,435,809.97	28,713,560.23	4,271,056.68	32,984,616.91	1.7%
Other Classified Salaries		2900	11,125,993.21	2,498,306.77	13,624,299.98	11,379,771.43	2,815,580.27	14,195,351.70	4.2%
TOTAL, CLASSIFIED SALARIES			84,124,958.37	71,989,083.32	156,114,041.69	83,882,743.78	73,439,295.64	157,322,039.42	0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	47,016,161.17	55,514,491.93	102,530,653.10	38,248,655.78	21,739,693.65	59,988,349.43	-41.5%
PERS		3201-3202	20,685,717.08	19,941,725.30	40,627,442.38	21,563,315.51	19,920,507.19	41,483,822.70	2.1%
OASDI/Medicare/Alternative		3301-3302	9,631,696.10	7,835,309.37	17,467,005.47	9,071,263.50	7,769,375.92	16,840,639.42	-3.6%
Health and Welfare Benefits		3401-3402	47,046,484.44	27,236,358.21	74,282,842.65	48,188,481.82	29,612,691.42	77,801,173.24	4.7%
Unemployment Insurance		3501-3502	167,917.10	97,051.11	264,968.21	144,189.83	97,207.27	241,397.10	-8.9%
Workers' Compensation		3601-3602	5,165,852.73	2,930,854.43	8,096,707.16	4,389,785.26	2,951,797.63	7,341,582.89	-9.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	13,861,478.63	7,501,288.12	21,362,746.75	9,425,693.30	5,942,515.72	15,368,209.02	-28.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			143,575,307.25	121,057,058.47	264,632,365.72	131,031,385.00	88,033,788.80	219,065,173.80	-17.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	4,934,006.85	4,934,006.85	4,570,221.15	2,550,000.00	7,120,221.15	44.3%
Books and Other Reference Materials		4200	5,886.05	271,221.33	277,107.38	11,550.00	57,900.00	69,450.00	-74.9%
Materials and Supplies		4300	5,644,231.57	13,520,822.33	19,165,053.90	4,489,513.32	14,221,822.70	18,711,336.02	-2.4%
Noncapitalized Equipment		4400	1,252,283.77	3,593,898.10	4,846,181.87	1,188,747.85	3,166,616.14	4,355,363.99	-10.1%
Food		4700	422,000.00	422,936.75	844,936.75	383,993.00	94,000.00	477,993.00	-43.4%
TOTAL, BOOKS AND SUPPLIES			7,324,401.39	22,742,885.36	30,067,286.75	10,644,025.32	20,090,338.84	30,734,364.16	2.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	18,740,118.01	24,256,002.50	42,996,120.51	10,762,362.79	19,158,969.33	29,921,332.12	-30.4%
Travel and Conferences		5200	819,803.44	1,217,739.22	2,037,542.66	764,460.68	1,026,927.03	1,791,387.71	-12.1%
Dues and Memberships		5300	486,158.27	25,792.63	511,950.90	487,035.00	24,350.00	511,385.00	-0.1%
Insurance		5400 - 5450	10,292,885.09	0.00	10,292,885.09	10,000,000.00	0.00	10,000,000.00	-2.8%
Operations and Housekeeping Services		5500	13,988,027.87	202,610.22	14,190,638.09	13,504,159.00	124,000.00	13,628,159.00	-4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,553,117.12	6,113,018.10	9,666,135.22	2,845,694.09	3,968,183.84	6,813,877.93	-29.5%
Transfers of Direct Costs		5710	(954,491.97)	954,491.97	0.00	(778,433.00)	778,433.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	117,411.13	0.00	117,411.13	(18,800.00)	0.00	(18,800.00)	-116.0%
Professional/Consulting Services and Operating Expenditures		5800	23,638,907.93	14,912,623.07	38,551,531.00	15,400,400.97	11,929,684.25	27,330,085.22	-29.1%
Communications		5900	2,487,163.70	62,700.00	2,549,863.70	2,151,955.00	11,600.00	2,163,555.00	-15.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,169,100.59	47,744,977.71	120,914,078.30	55,118,834.53	37,022,147.45	92,140,981.98	-23.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	20,125.00	0.00	20,125.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	368,249.18	282,504.77	650,753.95	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,852,893.78	13,318,230.50	17,171,124.28	119,400.00	0.00	119,400.00	-99.3%
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	4,863,616.68	3,603,611.43	8,467,228.11	580,000.00	487,918.70	1,067,918.70	-87.4%
Equipment Replacement		6500	8,628,763.73	39,550.59	8,668,314.32	26,830.14	370,000.00	396,830.14	-95.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,733,648.37	17,243,897.29	34,977,545.66	726,230.14	857,918.70	1,584,148.84	-95.5%
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	0.00	500.00	500.00	0.00	500.00	500.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,972,745.00	3,491,444.97	5,464,189.97	1,972,745.00	3,700,000.00	5,672,745.00	3.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service			0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
Debt Service - Interest		7438							
Other Debt Service - Principal		7439	0.00	65,000.00	65,000.00	0.00	65,000.00	65,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,972,745.00	3,561,944.97	5,534,689.97	1,972,745.00	3,770,500.00	5,743,245.00	3.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,186,648.58)	9,186,648.58	0.00	(9,481,550.80)	9,481,550.80	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,219,722.22)	0.00	(3,219,722.22)	(3,199,661.57)	0.00	(3,199,661.57)	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,406,370.80)	9,186,648.58	(3,219,722.22)	(12,681,212.37)	9,481,550.80	(3,199,661.57)	-0.6%
TOTAL, EXPENDITURES			570,978,424.67	413,847,177.46	984,825,602.13	474,770,725.59	353,163,034.17	827,933,759.76	-15.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,546,401.84	0.00	1,546,401.84	1,546,402.00	0.00	1,546,402.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	10,000.00	34,702.85	44,702.85	10,000.00	0.00	10,000.00	-77.6%
Other Authorized Interfund Transfers Out		7619	4,278,904.95	0.00	4,278,904.95	4,744,454.47	0.00	4,744,454.47	10.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,835,306.79	34,702.85	5,870,009.64	6,300,856.47	0.00	6,300,856.47	7.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets									
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAS		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAS		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	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	(162,128,356.25)	162,128,356.25	0.00	(163,517,692.41)	163,517,692.41	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			(162,128,356.25)	162,128,356.25	0.00	(163,517,692.41)	163,517,692.41	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(167,963,663.04)	162,093,653.40	(5,870,009.64)	(169,818,548.88)	163,517,692.41	(6,300,856.47)	7.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	588,905,477.00	0.00	588,905,477.00	582,904,527.00	0.00	582,904,527.00	-1.0%
2) Federal Revenue		8100-8299	88,000.00	40,498,628.14	40,586,628.14	88,000.00	34,689,256.64	34,777,256.64	-14.3%
3) Other State Revenue		8300-8599	15,705,763.00	141,750,531.38	157,456,294.38	14,781,146.00	117,825,159.26	132,606,305.26	-15.8%
4) Other Local Revenue		8600-8799	19,410,248.92	25,047,403.65	44,457,652.57	18,281,795.22	7,229,173.82	25,510,969.04	-42.6%
5) TOTAL, REVENUES			624,109,488.92	207,296,563.17	831,406,052.09	616,055,468.22	159,743,589.72	775,799,057.94	-6.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		310,281,245.94	240,234,531.97	550,515,777.91	241,107,876.09	229,265,261.03	470,373,137.12	-14.6%
2) Instruction - Related Services	2000-2999		70,943,643.00	67,025,703.75	137,969,346.75	58,932,819.06	47,359,669.15	106,292,488.21	-23.0%
3) Pupil Services	3000-3999		58,606,236.26	48,612,391.75	107,218,628.01	56,300,402.91	34,410,416.39	90,710,819.30	-15.4%
4) Ancillary Services	4000-4999		11,691,109.37	953,706.81	12,644,816.18	11,338,094.46	840,011.88	12,178,106.34	-3.7%
5) Community Services	5000-5999		395,361.23	0.00	395,361.23	344,079.14	0.00	344,079.14	-13.0%
6) Enterprise	6000-6999		0.00	56,331.24	56,331.24	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		54,063,019.59	10,821,651.27	64,884,670.86	49,195,536.25	11,037,890.64	60,233,426.89	-7.2%
8) Plant Services	8000-8999		63,009,900.28	42,580,915.70	105,590,815.98	55,566,533.68	26,479,285.08	82,045,818.76	-22.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,987,909.00	3,551,944.97	5,549,853.97	1,985,384.00	3,770,500.00	5,755,884.00	3.7%
10) TOTAL, EXPENDITURES			570,978,424.67	413,847,177.46	984,825,602.13	474,770,725.59	353,163,034.17	827,933,759.76	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			53,131,064.25	(206,550,614.29)	(153,419,550.04)	141,284,742.63	(193,419,444.45)	(52,134,701.82)	-66.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,835,306.79	34,702.85	5,870,009.64	6,300,856.47	0.00	6,300,856.47	7.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(162,128,356.25)	162,128,356.25	0.00	(163,517,692.41)	163,517,692.41	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(167,963,663.04)	162,093,653.40	(5,870,009.64)	(169,818,548.88)	163,517,692.41	(6,300,856.47)	7.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(114,832,598.79)	(44,456,960.89)	(159,289,559.68)	(28,533,806.25)	(29,901,752.04)	(58,435,556.29)	-63.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance			192,138,827.11	170,366,335.55	362,505,162.66	77,306,228.32	125,909,374.66	203,215,602.98	-43.9%
a) As of July 1 - Unaudited		9791							

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,138,827.11	170,366,335.55	362,505,162.66	77,306,228.32	125,909,374.66	203,215,602.98	-43.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,138,827.11	170,366,335.55	362,505,162.66	77,306,228.32	125,909,374.66	203,215,602.98	-43.9%
2) Ending Balance, June 30 (E + F1e)			77,306,228.32	125,909,374.66	203,215,602.98	48,772,422.07	96,007,622.62	144,780,044.69	-28.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	125,909,374.66	125,909,374.66	0.00	96,007,622.62	96,007,622.62	-23.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	56,302,228.32	0.00	56,302,228.32	30,897,422.07	0.00	30,897,422.07	-45.1%
010051 PARS 2018	0000	9780	4,153,828.37		4,153,828.37			0.00	
010072 SPED Early Intervention	0000	9780	2,944,738.41		2,944,738.41			0.00	
010076 E-Rate Category 2	0000	9780	1,000,000.00		1,000,000.00			0.00	
010803 Instructional Materials	0000	9780	13,115,116.42		13,115,116.42			0.00	
010910 Technology Refresh	0000	9780	2,214,357.19		2,214,357.19			0.00	
Fiscal Stabilization	0000	9780	32,874,187.93		32,874,187.93			0.00	
010051 PARS 2025 (New)	0000	9780			0.00	16,807,412.00		16,807,412.00	
010072 SPED Early Intervention	0000	9780			0.00	2,045,405.41		2,045,405.41	
010803 Instructional Materials	0000	9780			0.00	4,452,290.27		4,452,290.27	
Fiscal Stabilization	0000	9780			0.00	7,592,314.39		7,592,314.39	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	19,814,000.00	0.00	19,814,000.00	16,685,000.00	0.00	16,685,000.00	-15.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	35,542,154.10	39,967,783.79
6211	Literacy Coaches and Reading Specialists Grant Program	2,002,262.24	928,837.24
6266	Educator Effectiveness, FY 2021-22	2,549,463.12	95,368.12
6300	Lottery : Instructional Materials	1,012,211.94	13,000.02
6318	Antibias Education Grant	90,626.71	2,171.71
6332	CA Community Schools Partnership Act - Implementation Grant	1,805,146.88	1,805,146.88
6547	Special Education Early Intervention Preschool Grant	8,868,129.88	10,633,627.24
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	16,982,745.81	73.81
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,574,344.82	12,865,481.83
7085	Learning Communities for School Success Program	1,273,041.09	0.00
7311	Classified School Employee Professional Development Block Grant	21,894.90	0.00
7339	Dual Enrollment Opportunities	730,911.33	206,701.33
7399	LCFF Equity Multiplier	1,978,822.67	2,267,795.67
7412	A-G Access/Success Grant	2,284,288.40	0.00
7413	A-G Learning Loss Mitigation Grant	949,718.73	242,810.73
7435	Learning Recovery Emergency Block Grant	14,856,016.38	9,620,322.38
7810	Other Restricted State	41,985.25	41,985.25
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,586,171.39	0.00
9010	Other Restricted Local	22,759,439.02	17,316,516.62
Total, Restricted Balance		125,909,374.66	96,007,622.62

Student Activity

Special Revenue Fund



Student:
Clarissa

Teacher:
Nancy Larragoiti

Title:
**The Sweetness of a
Flower**

Medium:
Drawing

School:
Godinez Fundamental

Grade:
9

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,731,035.00	2,932,043.00	7.4%
5) TOTAL, REVENUES			2,731,035.00	2,932,043.00	7.4%
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	2,710,798.00	2,842,305.00	4.9%
5) Services and Other Operating Expenditures		5000-5999	14,452.00	15,657.00	8.3%
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			2,725,250.00	2,857,962.00	13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,785.00	74,081.00	1,180.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,785.00	74,081.00	1,180.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,281,861.40	2,287,646.40	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,281,861.40	2,287,646.40	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,281,861.40	2,287,646.40	0.3%
2) Ending Balance, June 30 (E + F1e)			2,287,646.40	2,361,727.40	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,287,646.40	2,361,727.40	3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	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	2,731,035.00	2,932,043.00	7.4%
TOTAL, REVENUES			2,731,035.00	2,932,043.00	7.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,710,798.00	2,842,305.00	4.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,710,798.00	2,842,305.00	4.9%
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	14,452.00	15,657.00	8.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,452.00	15,657.00	8.3%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,725,250.00	2,857,962.00	13.2%
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,731,035.00	2,932,043.00	7.4%
5) TOTAL, REVENUES			2,731,035.00	2,932,043.00	7.4%
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		2,725,250.00	2,857,962.00	4.9%
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			2,725,250.00	2,857,962.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,785.00	74,081.00	1,180.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,785.00	74,081.00	1,180.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,281,861.40	2,287,646.40	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,281,861.40	2,287,646.40	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,281,861.40	2,287,646.40	0.3%
2) Ending Balance, June 30 (E + F1e)			2,287,646.40	2,361,727.40	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,287,646.40	2,361,727.40	3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	2,287,646.40	2,361,727.40
Total, Restricted Balance		2,287,646.40	2,361,727.40

Charter Schools

Special Revenue Fund



Student:
Hannah

Teacher:
Nancy Larragoiti

Title:
**The Beauty of a
Flower**

Medium:
Drawing

School:
**Godinez
Fundamental**

Grade:
9

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,251,052.00	5,816,332.00	10.8%
2) Federal Revenue		8100-8299	80,113.44	56,562.29	-29.4%
3) Other State Revenue		8300-8599	1,057,722.27	792,161.15	-25.1%
4) Other Local Revenue		8600-8799	86,031.86	71,000.00	-17.5%
5) TOTAL, REVENUES			6,474,919.57	6,736,055.44	4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,456,631.92	3,806,502.53	-14.6%
2) Classified Salaries		2000-2999	913,839.98	995,895.89	9.0%
3) Employee Benefits		3000-3999	2,458,816.60	1,951,788.15	-20.6%
4) Books and Supplies		4000-4999	145,407.62	137,915.10	-5.2%
5) Services and Other Operating Expenditures		5000-5999	409,015.51	281,259.69	-31.2%
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	445,276.74	459,613.19	3.2%
9) TOTAL, EXPENDITURES			8,828,988.37	7,632,974.55	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,354,068.80)	(896,919.11)	-61.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	216,705.95	682,255.47	214.8%
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			216,705.95	682,255.47	214.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,137,362.85)	(214,663.64)	-90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,151,934.34	1,014,571.49	-67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,151,934.34	1,014,571.49	-67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,151,934.34	1,014,571.49	-67.8%
2) Ending Balance, June 30 (E + F1e)			1,014,571.49	799,907.85	-21.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	958,185.80	743,522.16	-22.4%
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	56,385.69	56,385.69	0.0%
Fiscal Stabilization	0000	9780		56,385.69	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,608,891.00	3,948,847.00	9.4%
Education Protection Account State Aid - Current Year		8012	67,142.00	71,887.00	7.1%
State Aid - Prior Years		8019	1,207.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,573,812.00	1,795,598.00	14.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,251,052.00	5,816,332.00	10.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	80,113.44	56,562.29	-29.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, FEDERAL REVENUE			80,113.44	56,562.29	-29.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs					
Mandated Costs Reimbursements		8550	11,853.00	11,853.00	0.0%
Lottery - Unrestricted and Instructional Materials					
Expanded Learning Opportunities Program (ELO-P)	2600	8590	303,300.00	303,300.00	0.0%
After School Education and Safety (ASES)	6010	8590	208,236.27	203,482.84	-2.3%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	60,081.00	60,081.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	398,307.00	108,072.31	-72.9%
TOTAL, OTHER STATE REVENUE			1,057,722.27	792,161.15	-25.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals					
Interest		8660	70,771.00	71,000.00	0.3%
Net Increase (Decrease) in the Fair Value of Investments					
Fees and Contracts		8662	0.00	0.00	0.0%
Child Development Parent Fees					
Transportation Fees From Individuals		8673	0.00	0.00	0.0%
Interagency Services		8675	0.00	0.00	0.0%
All Other Fees and Contracts		8677	0.00	0.00	0.0%
All Other Local Revenue		8689	0.00	0.00	0.0%
Tuition		8699	15,260.86	0.00	-100.0%
All Other Transfers In		8710	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8781-8783	0.00	0.00	0.0%
From County Offices	6500	8791	0.00	0.00	0.0%
From JPAs	6500	8792	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8793	0.00	0.00	0.0%
From County Offices	All Other	8791	0.00	0.00	0.0%
From JPAs	All Other	8792	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,031.86	71,000.00	-17.5%
TOTAL, REVENUES			6,474,919.57	6,736,055.44	4.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,195,431.89	3,029,869.64	-5.2%
Certificated Pupil Support Salaries		1200	263,834.63	259,683.12	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	388,985.77	396,437.77	1.9%
Other Certificated Salaries		1900	608,379.63	120,512.00	-80.2%
TOTAL, CERTIFICATED SALARIES			4,456,631.92	3,806,502.53	-14.6%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Instructional Salaries		2100	194,678.19	331,129.42	70.1%
Classified Support Salaries		2200	166,450.08	154,644.00	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	104,418.00	78,240.00	-25.1%
Clerical, Technical and Office Salaries		2400	312,524.03	281,269.00	-10.0%
Other Classified Salaries		2900	135,769.68	150,613.47	10.9%
TOTAL, CLASSIFIED SALARIES			913,839.98	995,895.89	9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,174,083.02	704,435.59	-40.0%
PERS		3201-3202	241,048.00	266,730.15	10.7%
OASDI/Medicare/Alternative		3301-3302	134,679.14	133,889.22	-0.6%
Health and Welfare Benefits		3401-3402	605,656.40	613,757.45	1.3%
Unemployment Insurance		3501-3502	2,650.68	2,509.74	-5.3%
Workers' Compensation		3601-3602	81,312.33	72,802.00	-10.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	219,387.03	157,664.00	-28.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,458,816.60	1,951,788.15	-20.6%
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	101,847.46	118,415.10	16.3%
Noncapitalized Equipment		4400	43,560.16	19,500.00	-55.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			145,407.62	137,915.10	-5.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	202,329.60	81,086.69	-59.9%
Travel and Conferences		5200	12,870.00	26,300.00	104.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	123,897.00	124,000.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	1,500.00	-85.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,500.00	5,300.00	-49.5%
Professional/Consulting Services and Operating Expenditures		5800	49,418.91	43,073.00	-12.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			409,015.51	281,259.69	-31.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
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					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	445,276.74	459,613.19	3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			445,276.74	459,613.19	3.2%
TOTAL, EXPENDITURES			8,828,988.37	7,632,974.55	-13.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	216,705.95	682,255.47	214.8%
(a) TOTAL, INTERFUND TRANSFERS IN			216,705.95	682,255.47	214.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			216,705.95	682,255.47	214.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,251,052.00	5,816,332.00	10.8%
2) Federal Revenue		8100-8299	80,113.44	56,562.29	-29.4%
3) Other State Revenue		8300-8599	1,057,722.27	792,161.15	-25.1%
4) Other Local Revenue		8600-8799	86,031.86	71,000.00	-17.5%
5) TOTAL, REVENUES			6,474,919.57	6,736,055.44	4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,336,349.22	5,090,182.74	-4.6%
2) Instruction - Related Services	2000-2999		2,102,847.94	1,268,456.99	-39.7%
3) Pupil Services	3000-3999		470,268.40	368,299.78	-21.7%
4) Ancillary Services	4000-4999		91,077.78	75,882.00	-16.7%
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		446,076.74	459,613.19	3.0%
8) Plant Services	8000-8999		382,368.29	370,539.85	-3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,828,988.37	7,632,974.55	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)			(2,354,068.80)	(896,919.11)	-61.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	216,705.95	682,255.47	214.8%
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			216,705.95	682,255.47	214.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,137,362.85)	(214,663.64)	-90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,151,934.34	1,014,571.49	-67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,151,934.34	1,014,571.49	-67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,151,934.34	1,014,571.49	-67.8%
2) Ending Balance, June 30 (E + F1e)			1,014,571.49	799,907.85	-21.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	958,185.80	743,522.16	-22.4%
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	56,385.69	56,385.69	0.0%
Fiscal Stabilization	0000	9780		56,385.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	258,483.17	245,427.32
6211	Literacy Coaches and Reading Specialists Grant Program	260,849.59	88,658.59
6300	Lottery : Instructional Materials	218,796.06	250,446.06
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	70,090.33	70,090.33
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	60,693.38	60,700.59
7311	Classified School Employee Professional Development Block Grant	1,097.00	1,097.00
7339	Dual Enrollment Opportunities	61,967.70	4,571.70
7412	A-G Access/Success Grant	60.40	60.40
7413	A-G Learning Loss Mitigation Grant	18,007.54	620.54
7435	Learning Recovery Emergency Block Grant	0.00	13,709.00
7810	Other Restricted State	2,825.37	2,825.37
9010	Other Restricted Local	5,315.26	5,315.26
Total, Restricted Balance		958,185.80	743,522.16

Child Development Fund



Student:
Karen

Teacher:
Nancy Larragoiti

Title:
Circles of Life

Medium:
Drawing

School:
Godinez Fundamental

Grade:
12

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,853,655.33	21,012,521.00	-21.8%
4) Other Local Revenue		8600-8799	608,000.00	568,000.00	-6.6%
5) TOTAL, REVENUES			27,461,655.33	21,580,521.00	-21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	689,713.57	642,701.48	-6.8%
2) Classified Salaries		2000-2999	10,186,046.84	10,150,288.77	-0.4%
3) Employee Benefits		3000-3999	6,458,047.63	6,182,369.46	-4.3%
4) Books and Supplies		4000-4999	1,457,151.35	70,689.84	-95.1%
5) Services and Other Operating Expenditures		5000-5999	4,563,033.10	3,529,370.04	-22.7%
6) Capital Outlay		6000-6999	2,652,032.91	119,000.00	-95.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,302,029.93	1,210,549.22	-7.0%
9) TOTAL, EXPENDITURES			27,308,055.33	21,904,968.81	-19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			153,600.00	(324,447.81)	-311.2%
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 FUND BALANCE (C + D4)			153,600.00	(324,447.81)	-311.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,540,769.58	4,694,369.58	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,540,769.58	4,694,369.58	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,540,769.58	4,694,369.58	3.4%
2) Ending Balance, June 30 (E + F1e)			4,694,369.58	4,369,921.77	-6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,693,952.69	4,369,504.88	-6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	416.89	416.89	0.0%
Expired Checks	0000	9760	416.89		
Expired Checks	0000	9760		416.89	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,647,486.00		
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			1,647,486.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(1,647,486.00)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	20,547,021.00	20,547,021.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,306,634.33	465,500.00	-92.6%
TOTAL, OTHER STATE REVENUE			26,853,655.33	21,012,521.00	-21.8%
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	565,000.00	525,000.00	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	43,000.00	43,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			608,000.00	568,000.00	-6.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			27,461,655.33	21,580,521.00	-21.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,599.45	0.00	-100.0%
Certificated Pupil Support Salaries		1200	304,076.67	263,937.00	-13.2%
Certificated Supervisors' and Administrators' Salaries		1300	222,821.74	228,373.48	2.5%
Other Certificated Salaries		1900	161,215.71	150,391.00	-6.7%
TOTAL, CERTIFICATED SALARIES			689,713.57	642,701.48	-6.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,995,918.14	8,889,962.21	-1.2%
Classified Support Salaries		2200	2,748.42	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	363,111.93	375,738.68	3.5%
Clerical, Technical and Office Salaries		2400	252,834.29	232,826.50	-7.9%
Other Classified Salaries		2900	571,434.06	651,761.38	14.1%
TOTAL, CLASSIFIED SALARIES			10,186,046.84	10,150,288.77	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,757,266.10	1,167,221.00	-33.6%
PERS		3201-3202	1,186,547.68	1,240,467.00	4.5%
OASDI/Medicare/Alternative		3301-3302	444,822.68	445,303.45	0.1%
Health and Welfare Benefits		3401-3402	2,416,360.38	2,788,396.60	15.4%
Unemployment Insurance		3501-3502	5,382.70	5,405.65	0.4%
Workers' Compensation		3601-3602	165,344.86	164,056.76	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	482,323.23	371,519.00	-23.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,458,047.63	6,182,369.46	-4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,024,816.91	60,689.84	-94.1%
Noncapitalized Equipment		4400	432,334.44	10,000.00	-97.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,457,151.35	70,689.84	-95.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,193,448.41	3,306,529.04	177.1%
Travel and Conferences		5200	77,664.00	25,750.00	-66.8%
Dues and Memberships		5300	1,250.00	3,000.00	140.0%
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	97,372.87	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,100.00	1,000.00	-96.8%
Professional/Consulting Services and Operating Expenditures		5800	3,161,897.82	192,991.00	-93.9%
Communications		5900	300.00	100.00	-66.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,563,033.10	3,529,370.04	-22.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	640,324.86	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,011,708.05	119,000.00	-94.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,652,032.91	119,000.00	-95.5%
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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,302,029.93	1,210,549.22	-7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,302,029.93	1,210,549.22	-7.0%
TOTAL, EXPENDITURES			27,308,055.33	21,904,968.81	-19.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,853,655.33	21,012,521.00	-21.8%
4) Other Local Revenue		8600-8799	608,000.00	568,000.00	-6.6%
5) TOTAL, REVENUES			27,461,655.33	21,580,521.00	-21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		20,004,658.40	17,516,872.90	-12.4%
2) Instruction - Related Services	2000-2999		1,903,145.03	1,647,002.16	-13.5%
3) Pupil Services	3000-3999		1,369,816.18	1,411,544.53	3.0%
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		1,302,029.93	1,210,549.22	-7.0%
8) Plant Services	8000-8999		2,728,405.79	119,000.00	-95.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,308,055.33	21,904,968.81	-19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)			153,600.00	(324,447.81)	-311.2%
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 FUND BALANCE (C + D4)			153,600.00	(324,447.81)	-311.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,540,769.58	4,694,369.58	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,540,769.58	4,694,369.58	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,540,769.58	4,694,369.58	3.4%
2) Ending Balance, June 30 (E + F1e)			4,694,369.58	4,369,921.77	-6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,693,952.69	4,369,504.88	-6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	416.89	416.89	0.0%
Expired Checks	0000	9760	416.89		
Expired Checks	0000	9760		416.89	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6130	Early Education: Center-Based Reserve Account	1,077,952.69	1,077,952.69
7810	Other Restricted State	3,616,000.00	3,291,552.19
Total, Restricted Balance		4,693,952.69	4,369,504.88

Cafeteria

Special Revenue Fund



Student:
Kayla

Teacher:
Nancy Larragoiti

Title:
A Place to Dream

Medium:
Drawing

School:
**Godinez
Fundamental**

Grade:
9

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,259,504.49	33,782,167.85	1.6%
3) Other State Revenue		8300-8599	8,616,582.73	8,682,004.67	0.8%
4) Other Local Revenue		8600-8799	1,278,178.93	919,702.63	-28.0%
5) TOTAL, REVENUES			43,154,266.15	43,383,875.15	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,854,013.78	13,672,897.02	-1.3%
3) Employee Benefits		3000-3999	9,684,562.13	9,981,694.04	3.1%
4) Books and Supplies		4000-4999	19,712,974.34	17,689,172.49	-10.3%
5) Services and Other Operating Expenditures		5000-5999	497,333.73	293,820.00	-40.9%
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	1,472,415.55	1,529,499.16	3.9%
9) TOTAL, EXPENDITURES			45,221,299.53	43,167,082.71	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,067,033.38)	216,792.44	-110.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,702.85	10,000.00	-77.6%
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			44,702.85	10,000.00	-77.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,022,330.53)	226,792.44	-111.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,306,753.46	7,284,422.93	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,306,753.46	7,284,422.93	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,306,753.46	7,284,422.93	-21.7%
2) Ending Balance, June 30 (E + F1e)			7,284,422.93	7,511,215.37	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,284,422.93	7,511,215.37	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	31,057,437.38	31,877,335.85	2.6%
Donated Food Commodities		8221	2,202,067.11	1,904,832.00	-13.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			33,259,504.49	33,782,167.85	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,651,285.58	8,682,004.67	0.4%
All Other State Revenue		8590	(34,702.85)	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			8,616,582.73	8,682,004.67	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	4,079.00	4,079.00	0.0%
Food Service Sales		8634	785,571.50	671,132.98	-14.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	140,970.08	70,970.08	-49.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	347,558.35	173,520.57	-50.1%
TOTAL, OTHER LOCAL REVENUE			1,278,178.93	919,702.63	-28.0%
TOTAL, REVENUES			43,154,266.15	43,383,875.15	0.5%
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	10,674,078.34	10,572,332.12	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	2,677,934.39	2,585,479.40	-3.5%
Clerical, Technical and Office Salaries		2400	502,001.05	515,085.50	2.6%
Other Classified Salaries		2900	0.00	0.00	0.0%

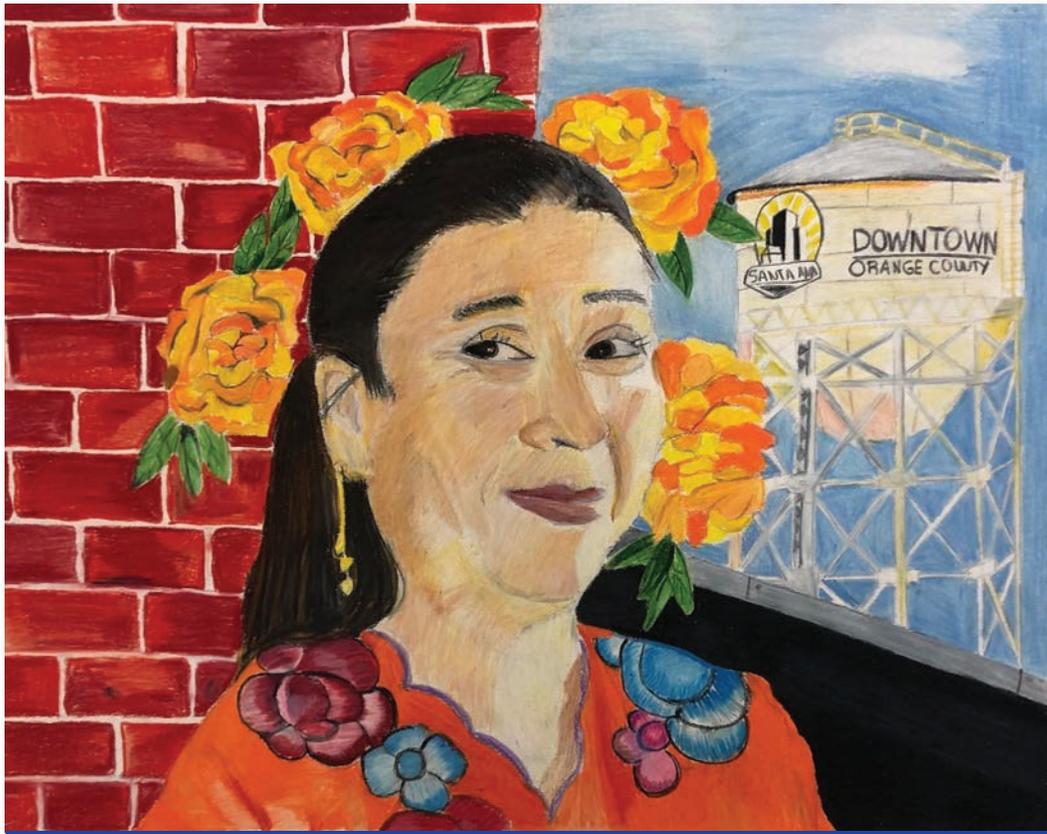
Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			13,854,013.78	13,672,897.02	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	27.27	0.00	-100.0%
PERS		3201-3202	3,459,511.74	3,221,928.00	-6.9%
OASDI/Medicare/Alternative		3301-3302	1,008,659.21	1,001,652.43	-0.7%
Health and Welfare Benefits		3401-3402	4,409,501.35	4,941,515.50	12.1%
Unemployment Insurance		3501-3502	6,963.21	6,842.53	-1.7%
Workers' Compensation		3601-3602	214,977.88	207,830.58	-3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	584,921.47	601,925.00	2.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,684,562.13	9,981,694.04	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,152,671.92	720,930.21	-37.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	18,560,302.42	16,968,242.28	-8.6%
TOTAL, BOOKS AND SUPPLIES			19,712,974.34	17,689,172.49	-10.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	50,019.47	0.00	-100.0%
Travel and Conferences		5200	1,250.00	395.00	-68.4%
Dues and Memberships		5300	9,839.68	9,700.00	-1.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	255,500.00	249,700.00	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	204,556.77	23,700.00	-88.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(172,511.13)	2,000.00	-101.2%
Professional/Consulting Services and Operating Expenditures		5800	148,538.94	8,325.00	-94.4%
Communications		5900	140.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			497,333.73	293,820.00	-40.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,472,415.55	1,529,499.16	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,472,415.55	1,529,499.16	3.9%
TOTAL, EXPENDITURES			45,221,299.53	43,167,082.71	-4.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	44,702.85	10,000.00	-77.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,702.85	10,000.00	-77.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			44,702.85	10,000.00	-77.6%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,259,504.49	33,782,167.85	1.6%
3) Other State Revenue		8300-8599	8,616,582.73	8,682,004.67	0.8%
4) Other Local Revenue		8600-8799	1,278,178.93	919,702.63	-28.0%
5) TOTAL, REVENUES			43,154,266.15	43,383,875.15	0.5%
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		42,607,646.94	40,740,938.69	-4.4%
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		404,451.64	159,631.71	-60.5%
7) General Administration	7000-7999		1,472,415.55	1,529,499.16	3.9%
8) Plant Services	8000-8999		736,785.40	737,013.15	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,221,299.53	43,167,082.71	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)			(2,067,033.38)	216,792.44	-110.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,702.85	10,000.00	-77.6%
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			44,702.85	10,000.00	-77.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,022,330.53)	226,792.44	-111.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,306,753.46	7,284,422.93	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,306,753.46	7,284,422.93	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,306,753.46	7,284,422.93	-21.7%
2) Ending Balance, June 30 (E + F1e)			7,284,422.93	7,511,215.37	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,284,422.93	7,511,215.37	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,321,297.24	6,705,609.17
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	311,259.12	153,739.63
9010	Other Restricted Local	651,866.57	651,866.57
Total, Restricted Balance		7,284,422.93	7,511,215.37

Deferred Maintenance Fund



Student:
Melvin

Teacher:
Helen Seigel

Title:
**The Love for my Mom
and Culture**

Medium:
Drawing

School:
**Godinez
Fundamental**

Grade:
12

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,141.72	0.00	-100.0%
5) TOTAL, REVENUES			37,141.72	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	493,345.92	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			493,345.92	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(456,204.20)	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)			(456,204.20)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	492,582.16	36,377.96	-92.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,582.16	36,377.96	-92.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,582.16	36,377.96	-92.6%
2) Ending Balance, June 30 (E + F1e)			36,377.96	36,377.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	36,377.96	36,377.96	0.0%
140000 Maintenance Projects	0000	9780	36,377.96		
140000 Maintenance Projects	0000	9780		36,377.96	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	37,141.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,141.72	0.00	-100.0%
TOTAL, REVENUES			37,141.72	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

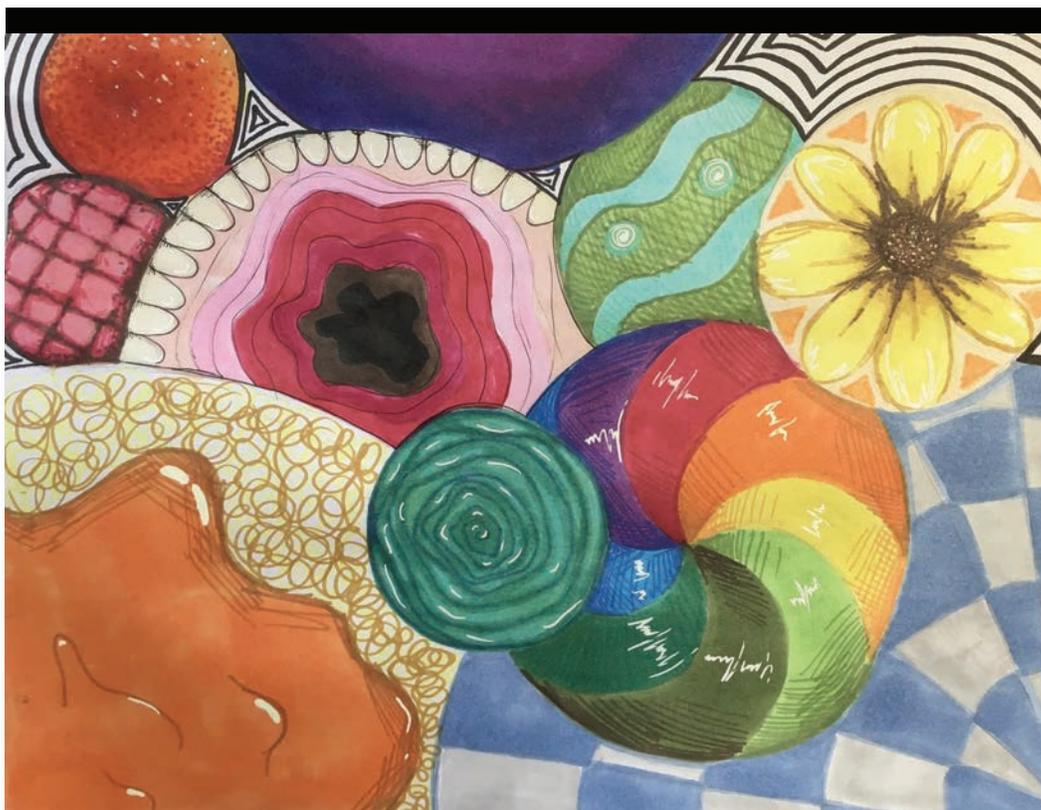
Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	492,582.16	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	763.76	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			493,345.92	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			493,345.92	0.00	-100.0%
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%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,141.72	0.00	-100.0%
5) TOTAL, REVENUES			37,141.72	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		493,345.92	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			493,345.92	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)			(456,204.20)	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)			(456,204.20)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	492,582.16	36,377.96	-92.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,582.16	36,377.96	-92.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,582.16	36,377.96	-92.6%
2) Ending Balance, June 30 (E + F1e)			36,377.96	36,377.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	36,377.96	36,377.96	0.0%
140000 Maintenance Projects	0000	9780	36,377.96		
140000 Maintenance Projects	0000	9780		36,377.96	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Special Reserve Fund

for Other than Capital Outlay Projects



Student:
Marilyn

Teacher:
Nancy Larragoiti

Title:
The World of Today

Medium:
Drawing

School:
**Godinez
Fundamental**

Grade:
9

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,664.67	0.00	-100.0%
5) TOTAL, REVENUES			55,664.67	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)			55,664.67	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)			55,664.67	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,315,968.34	1,371,633.01	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,315,968.34	1,371,633.01	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,315,968.34	1,371,633.01	4.2%
2) Ending Balance, June 30 (E + F1e)			1,371,633.01	1,371,633.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,371,633.01	1,371,633.01	0.0%
Fiscal Stabilization	0000	9780	1,371,633.01		
Fiscal Stabilization	0000	9780		1,371,633.01	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	55,664.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,664.67	0.00	-100.0%
TOTAL, REVENUES			55,664.67	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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,664.67	0.00	-100.0%
5) TOTAL, REVENUES			55,664.67	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 - B 10)			55,664.67	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)			55,664.67	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,315,968.34	1,371,633.01	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,315,968.34	1,371,633.01	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,315,968.34	1,371,633.01	4.2%
2) Ending Balance, June 30 (E + F1e)			1,371,633.01	1,371,633.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,371,633.01	1,371,633.01	0.0%
Fiscal Stabilization	0000	9780	1,371,633.01		
Fiscal Stabilization	0000	9780		1,371,633.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Special Reserve Fund

for Post-employment Benefits



Student:
Lizette

Teacher:
Alesandra Esquivel

Title:
Family Walks

Medium:
Drawing

School:
Lathrop

Grade:
8

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,400.00	0.00	-100.0%
5) TOTAL, REVENUES			13,400.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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)			13,400.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,400.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	353,195.36	366,595.36	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,195.36	366,595.36	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,195.36	366,595.36	3.8%
2) Ending Balance, June 30 (E + F1e)			366,595.36	366,595.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	366,595.36	366,595.36	0.0%
Fiscal Stabilization	0000	9780	366,595.36		
Fiscal Stabilization	0000	9780		366,595.36	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	13,400.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,400.00	0.00	-100.0%
TOTAL, REVENUES			13,400.00	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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,400.00	0.00	-100.0%
5) TOTAL, REVENUES			13,400.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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 - B 10)			13,400.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,400.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	353,195.36	366,595.36	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,195.36	366,595.36	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,195.36	366,595.36	3.8%
2) Ending Balance, June 30 (E + F1e)			366,595.36	366,595.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	366,595.36	366,595.36	0.0%
Fiscal Stabilization	0000	9780	366,595.36		
Fiscal Stabilization	0000	9780		366,595.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Building Fund



Student:
Daniel

Teacher:
Maricela Pena

Title:
Untitled

Medium:
Drawing

School:
Lorin Grisct

Grade:
12

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,019,215.94	1,500,000.00	-25.7%
5) TOTAL, REVENUES			2,019,215.94	1,500,000.00	-25.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,025,777.62	1,029,571.50	0.4%
3) Employee Benefits		3000-3999	592,668.24	610,239.40	3.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,099.17	30,000.00	-38.9%
6) Capital Outlay		6000-6999	14,238,259.86	2,000,000.00	-86.0%
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			15,905,804.89	3,669,810.90	-76.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,886,588.95)	(2,169,810.90)	-84.4%
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)			(13,886,588.95)	(2,169,810.90)	-84.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,020,371.70	42,133,782.75	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,020,371.70	42,133,782.75	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,020,371.70	42,133,782.75	-24.8%
2) Ending Balance, June 30 (E + F1e)			42,133,782.75	39,963,971.85	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	42,133,782.75	39,963,971.85	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,019,384.21	1,500,000.00	-25.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,971.04	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	(3,139.31)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,019,215.94	1,500,000.00	-25.7%
TOTAL, REVENUES			2,019,215.94	1,500,000.00	-25.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	767,076.62	770,992.00	0.5%
Clerical, Technical and Office Salaries		2400	258,701.00	258,579.50	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,025,777.62	1,029,571.50	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	272,517.60	276,028.00	1.3%
OASDI/Medicare/Alternative		3301-3302	77,225.37	78,764.00	2.0%
Health and Welfare Benefits		3401-3402	179,090.16	202,853.40	13.3%
Unemployment Insurance		3501-3502	505.93	514.00	1.6%
Workers' Compensation		3601-3602	15,591.32	15,650.00	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	47,737.86	36,430.00	-23.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			592,668.24	610,239.40	3.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,099.17	30,000.00	-38.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,099.17	30,000.00	-38.9%
CAPITAL OUTLAY					
Land		6100	58,547.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,179,712.86	2,000,000.00	-85.9%
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			14,238,259.86	2,000,000.00	-86.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,905,804.89	3,669,810.90	-76.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,019,215.94	1,500,000.00	-25.7%
5) TOTAL, REVENUES			2,019,215.94	1,500,000.00	-25.7%
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		15,905,804.89	3,669,810.90	-76.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,905,804.89	3,669,810.90	-76.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(13,886,588.95)	(2,169,810.90)	-84.4%
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)			(13,886,588.95)	(2,169,810.90)	-84.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,020,371.70	42,133,782.75	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,020,371.70	42,133,782.75	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,020,371.70	42,133,782.75	-24.8%
2) Ending Balance, June 30 (E + F1e)			42,133,782.75	39,963,971.85	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	42,133,782.75	39,963,971.85	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	42,133,782.75	39,963,971.85
Total, Restricted Balance		42,133,782.75	39,963,971.85

Capital Facilities Fund



Student:
Julissa

Teacher:
Naomi Kadinoff

Title:
**Posing as Georgia O'Keefe,
But Not a Self-Portrait**

Medium:
Drawing

School:
**Villa
Fundamental**

Grade:
7

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,827,387.96	5,500,711.00	-29.7%
5) TOTAL, REVENUES			7,827,387.96	5,500,711.00	-29.7%
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	101,673.29	59,745.00	-41.2%
6) Capital Outlay		6000-6999	1,550,315.94	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,651,989.23	59,745.00	-96.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,175,398.73	5,440,966.00	-11.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,802,867.81	1,802,867.81	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			(1,802,867.81)	(1,802,867.81)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,372,530.92	3,638,098.19	-16.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,559,104.87	47,931,635.79	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,559,104.87	47,931,635.79	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,559,104.87	47,931,635.79	10.0%
2) Ending Balance, June 30 (E + F1e)			47,931,635.79	51,569,733.98	7.6%
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	31,172,942.48	31,729,040.67	1.8%
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	16,758,693.31	19,840,693.31	18.4%
25000 Capital Facilities Projects	0000	9780	14,951,518.14		
259157 City of Santa Ana Redevelopment	0000	9780	1,807,175.17		
25000 Capital Facilities Projects	0000	9780		19,840,693.31	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	4,900,711.00	4,900,711.00
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	1,725,676.96	600,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,200,000.00	0.00
Other Local Revenue					
All Other Local Revenue			8699	1,000.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			7,827,387.96	5,500,711.00	-29.7%
TOTAL, REVENUES			7,827,387.96	5,500,711.00	-29.7%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,673.29	59,745.00	-41.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,673.29	59,745.00	-41.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,550,315.94	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,550,315.94	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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,651,989.23	59,745.00	-96.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,802,867.81	1,802,867.81	0.0%

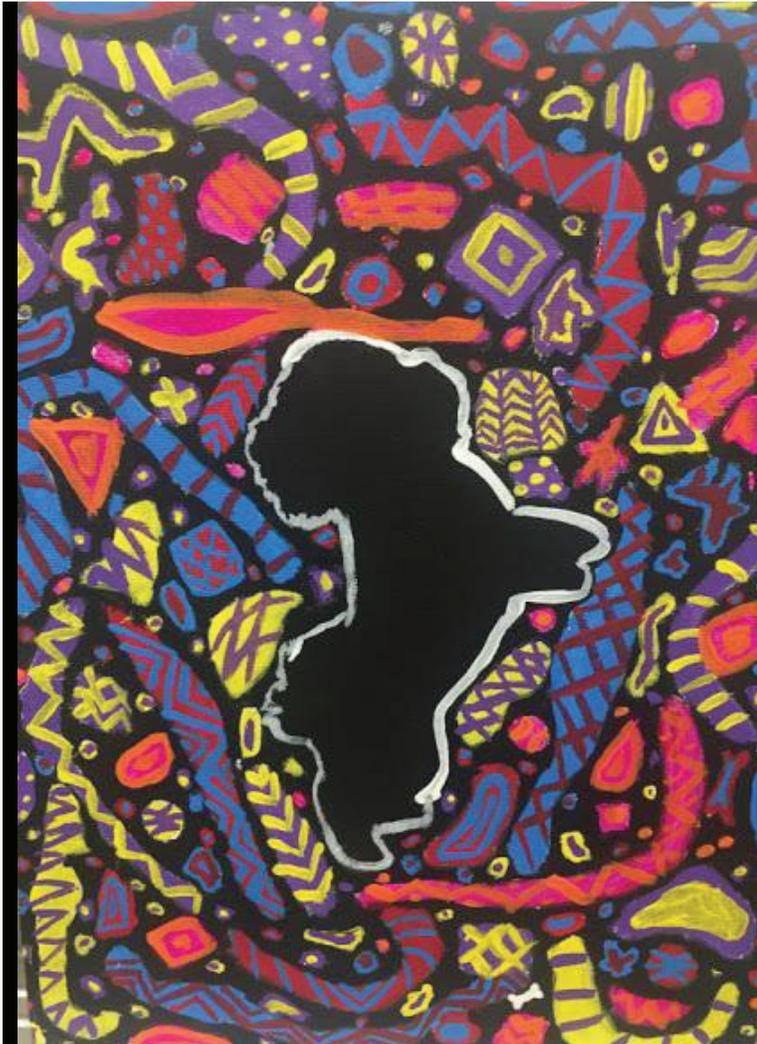
Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			1,802,867.81	1,802,867.81	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			(1,802,867.81)	(1,802,867.81)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,827,387.96	5,500,711.00	-29.7%
5) TOTAL, REVENUES			7,827,387.96	5,500,711.00	-29.7%
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		18,928.29	18,000.00	-4.9%
8) Plant Services	8000-8999		1,633,060.94	41,745.00	-97.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,651,989.23	59,745.00	-96.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,175,398.73	5,440,966.00	-11.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,802,867.81	1,802,867.81	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			(1,802,867.81)	(1,802,867.81)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,372,530.92	3,638,098.19	-16.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,559,104.87	47,931,635.79	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,559,104.87	47,931,635.79	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,559,104.87	47,931,635.79	10.0%
2) Ending Balance, June 30 (E + F1e)			47,931,635.79	51,569,733.98	7.6%
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	31,172,942.48	31,729,040.67	1.8%
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	16,758,693.31	19,840,693.31	18.4%
25000 Capital Facilities Projects	0000	9780	14,951,518.14		
259157 City of Santa Ana Redevelopment	0000	9780	1,807,175.17		
25000 Capital Facilities Projects	0000	9780		19,840,693.31	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	31,172,942.48	31,729,040.67
Total, Restricted Balance		31,172,942.48	31,729,040.67

County School

Facilities Fund



Student:
Anonymous

Teacher:
Arica Dowd

Title:
Little Dog

Medium:
Painting

School:
McFadden

Grade:
8

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,269,302.06	1,000,000.00	-21.2%
5) TOTAL, REVENUES			1,269,302.06	1,000,000.00	-21.2%
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	15,000.00	15,000.00	0.0%
6) Capital Outlay		6000-6999	6,575,371.23	3,240,000.00	-50.7%
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			6,590,371.23	3,255,000.00	-50.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,321,069.17)	(2,255,000.00)	-57.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,321,069.17)	(2,255,000.00)	-57.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,971,049.06	19,649,979.89	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,971,049.06	19,649,979.89	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,971,049.06	19,649,979.89	-21.3%
2) Ending Balance, June 30 (E + F1e)			19,649,979.89	17,394,979.89	-11.5%
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	19,649,979.89	17,394,979.89	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,269,302.06	1,000,000.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,269,302.06	1,000,000.00	-21.2%
TOTAL, REVENUES			1,269,302.06	1,000,000.00	-21.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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	15,000.00	15,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,575,371.23	3,240,000.00	-50.7%
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			6,575,371.23	3,240,000.00	-50.7%
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			6,590,371.23	3,255,000.00	-50.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,269,302.06	1,000,000.00	-21.2%
5) TOTAL, REVENUES			1,269,302.06	1,000,000.00	-21.2%
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		6,590,371.23	3,255,000.00	-50.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,590,371.23	3,255,000.00	-50.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,321,069.17)	(2,255,000.00)	-57.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,321,069.17)	(2,255,000.00)	-57.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,971,049.06	19,649,979.89	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,971,049.06	19,649,979.89	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,971,049.06	19,649,979.89	-21.3%
2) Ending Balance, June 30 (E + F1e)			19,649,979.89	17,394,979.89	-11.5%
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	19,649,979.89	17,394,979.89	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	19,649,979.89	17,394,979.89
Total, Restricted Balance		19,649,979.89	17,394,979.89

Special Reserve Fund

for Capital Outlay Projects



	Student: Alejandro Teacher: Liana Munoz	Title: Together Medium: Drawing	School: Mendez Fundamental Grade: 8
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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	401,780.52	250,000.00	-37.8%
5) TOTAL, REVENUES			401,780.52	250,000.00	-37.8%
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	784,542.02	504,300.00	-35.7%
6) Capital Outlay		6000-6999	697,553.42	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,482,095.44	504,300.00	-66.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,080,314.92)	(254,300.00)	-76.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,546,401.84	1,546,402.00	0.0%
b) Transfers Out		7600-7629	1,618,722.41	1,618,722.41	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			(72,320.57)	(72,320.41)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,152,635.49)	(326,620.41)	-71.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,769,797.07	7,617,161.58	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,769,797.07	7,617,161.58	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,769,797.07	7,617,161.58	-13.1%
2) Ending Balance, June 30 (E + F1e)			7,617,161.58	7,290,541.17	-4.3%
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	1,152,214.53	1,152,214.53	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	6,464,947.05	6,138,326.64	-5.1%
400000 Future Capital Projects	0000	9780	4,306,056.01		
400308 QZAB Solar Energy	0000	9780	1,324,415.52		
400309 California Solar Initiative	0000	9780	834,475.52		
400000 Future Capital Projects	0000	9780		4,056,556.01	
400308 QZAB Solar Energy	0000	9780		1,247,295.11	
400309 California Solar Initiative	0000	9780		834,475.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	380,510.17	250,000.00	-34.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,270.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			401,780.52	250,000.00	-37.8%
TOTAL, REVENUES			401,780.52	250,000.00	-37.8%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	4,800.00	4,800.00	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	779,742.02	499,500.00	-35.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			784,542.02	504,300.00	-35.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	529,680.94	0.00	-100.0%
Buildings and Improvements of Buildings		6200	167,872.48	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			697,553.42	0.00	-100.0%
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			1,482,095.44	504,300.00	-66.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,546,401.84	1,546,402.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,546,401.84	1,546,402.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,618,722.41	1,618,722.41	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,618,722.41	1,618,722.41	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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)			(72,320.57)	(72,320.41)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	401,780.52	250,000.00	-37.8%
5) TOTAL, REVENUES			401,780.52	250,000.00	-37.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,482,095.44	504,300.00	-66.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,482,095.44	504,300.00	-66.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,080,314.92)	(254,300.00)	-76.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,546,401.84	1,546,402.00	0.0%
b) Transfers Out		7600-7629	1,618,722.41	1,618,722.41	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			(72,320.57)	(72,320.41)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,152,635.49)	(326,620.41)	-71.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,769,797.07	7,617,161.58	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,769,797.07	7,617,161.58	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,769,797.07	7,617,161.58	-13.1%
2) Ending Balance, June 30 (E + F1e)			7,617,161.58	7,290,541.17	-4.3%
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	1,152,214.53	1,152,214.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,464,947.05	6,138,326.64	-5.1%
400000 Future Capital Projects	0000	9780	4,306,056.01		
400308 QZAB Solar Energy	0000	9780	1,324,415.52		
400309 California Solar Initiative	0000	9780	834,475.52		
400000 Future Capital Projects	0000	9780		4,056,556.01	
400308 QZAB Solar Energy	0000	9780		1,247,295.11	
400309 California Solar Initiative	0000	9780		834,475.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,152,214.53	1,152,214.53
Total, Restricted Balance		1,152,214.53	1,152,214.53

Capital Project Fund

for Blended Component Units



Student:
Jayse
Teacher:
Liana Munoz

Title:
Cloud's can Form into Rainbows
Medium:
Drawing

School:
Mendez Fundamental
Grade:
6

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,910.04	0.00	-100.0%
5) TOTAL, REVENUES			24,910.04	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	20,345.50	0.00	-100.0%
6) Capital Outlay		6000-6999	20,405.13	0.00	-100.0%
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			40,750.63	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,840.59)	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)			(15,840.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,060.93	617,220.34	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,060.93	617,220.34	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,060.93	617,220.34	-2.5%
2) Ending Balance, June 30 (E + F1e)			617,220.34	617,220.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	617,220.34	617,220.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,910.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,910.04	0.00	-100.0%
TOTAL, REVENUES			24,910.04	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%	
Other Classified Salaries		2900	0.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemployment Insurance		3501-3502	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.0%	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	20,345.50	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,345.50	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	20,405.13	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			20,405.13	0.00	-100.0%	
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						
		Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.0%
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			40,750.63	0.00	-100.0%	
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						
		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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,910.04	0.00	-100.0%
5) TOTAL, REVENUES			24,910.04	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		40,750.63	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,750.63	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(15,840.59)	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)			(15,840.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,060.93	617,220.34	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,060.93	617,220.34	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,060.93	617,220.34	-2.5%
2) Ending Balance, June 30 (E + F1e)			617,220.34	617,220.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	617,220.34	617,220.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	617,220.34	617,220.34
Total, Restricted Balance		617,220.34	617,220.34

Bond Interest and Redemption Fund



Student:
Johnathan

Teacher:
Irene Prestinary

Title:
**Book, Tree and
Butterflies**

Medium:
Drawing

School:
Sierra Prep

Grade:
7

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	681,244.00	1,433,066.00	110.4%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,791,620.00	17,528,053.00	-34.6%
5) TOTAL, REVENUES			27,472,864.00	18,961,119.00	-31.0%
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	28,945,053.00	31,126,169.00	7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,945,053.00	31,126,169.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,472,189.00)	(12,165,050.00)	726.3%
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)			(1,472,189.00)	(12,165,050.00)	726.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,464,702.00	46,992,513.00	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,464,702.00	46,992,513.00	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,464,702.00	46,992,513.00	-3.0%
2) Ending Balance, June 30 (E + F1e)			46,992,513.00	34,827,463.00	-25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,992,513.00	34,827,463.00	-25.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

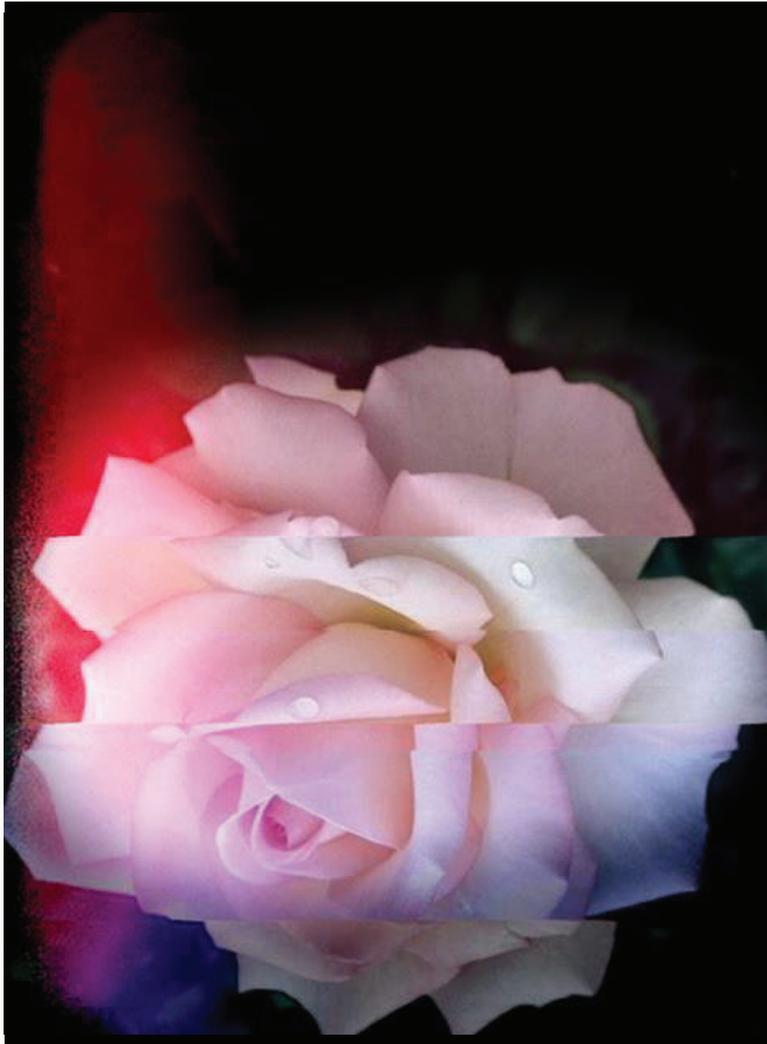
Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	681,244.00	1,433,066.00	110.4%
TOTAL, FEDERAL REVENUE			681,244.00	1,433,066.00	110.4%
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	26,355,887.00	17,092,320.00	-35.1%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	278,883.00	278,883.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	156,850.00	156,850.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,791,620.00	17,528,053.00	-34.6%
TOTAL, REVENUES			27,472,864.00	18,961,119.00	-31.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,086,072.00	10,267,188.00	27.0%
Bond Interest and Other Service Charges		7434	20,858,981.00	20,858,981.00	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)			28,945,053.00	31,126,169.00	7.5%
TOTAL, EXPENDITURES			28,945,053.00	31,126,169.00	7.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	681,244.00	1,433,066.00	110.4%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,791,620.00	17,528,053.00	-34.6%
5) TOTAL, REVENUES			27,472,864.00	18,961,119.00	-31.0%
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	28,945,053.00	31,126,169.00	7.5%
10) TOTAL, EXPENDITURES			28,945,053.00	31,126,169.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,472,189.00)	(12,165,050.00)	726.3%
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)			(1,472,189.00)	(12,165,050.00)	726.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,464,702.00	46,992,513.00	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,464,702.00	46,992,513.00	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,464,702.00	46,992,513.00	-3.0%
2) Ending Balance, June 30 (E + F1e)			46,992,513.00	34,827,463.00	-25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,992,513.00	34,827,463.00	-25.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	46,992,513.00	34,827,463.00
Total, Restricted Balance		46,992,513.00	34,827,463.00

Debt Service Fund



Student:
Arcadia

Teacher:
Scot Hanson

Title:
Rose

Medium:
Photography

School:
Saddleback

Grade:
9

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	526,358.59	426,358.59	-19.0%
5) TOTAL, REVENUES			526,358.59	426,358.59	-19.0%
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	7,910,147.81	7,910,147.81	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,910,147.81	7,910,147.81	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,383,789.22)	(7,483,789.22)	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,483,789.22	7,483,789.22	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			7,483,789.22	7,483,789.22	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	221,668.34	321,668.34	45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,668.34	321,668.34	45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,668.34	321,668.34	45.1%
2) Ending Balance, June 30 (E + F1e)			321,668.34	321,668.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,689.87	26,689.87	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	294,978.47	294,978.47	0.0%
Fiscal Stabilization	0000	9780	294,978.47		
Fiscal Stabilization	0000	9780		294,978.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

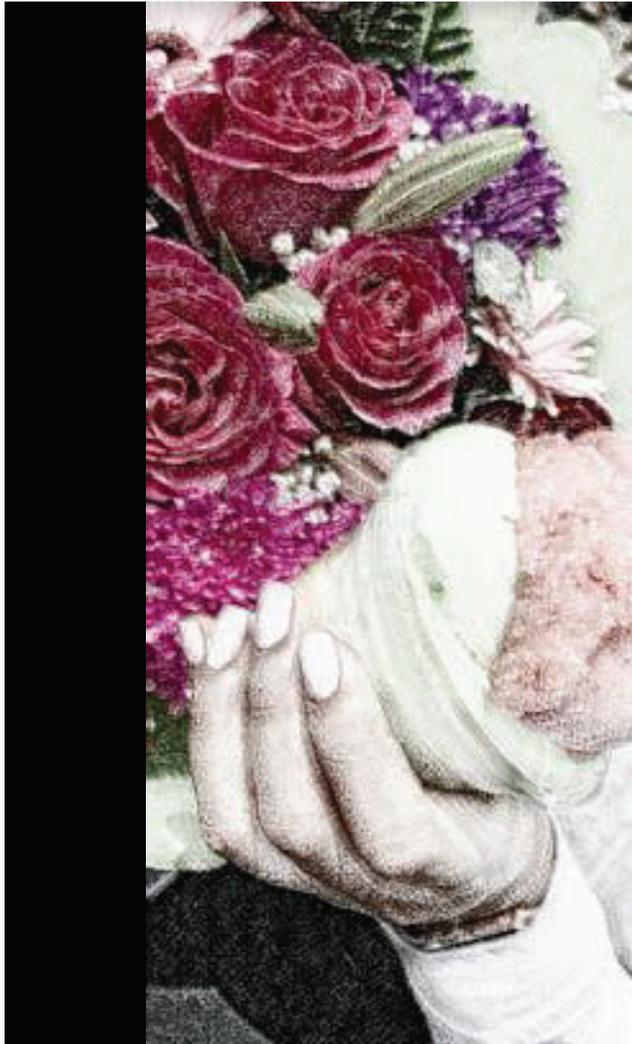
Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	100,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	426,358.59	426,358.59	0.0%
TOTAL, OTHER LOCAL REVENUE			526,358.59	426,358.59	-19.0%
TOTAL, REVENUES			526,358.59	426,358.59	-19.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,631,481.19	1,631,481.19	0.0%
Other Debt Service - Principal		7439	6,278,666.62	6,278,666.62	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,910,147.81	7,910,147.81	0.0%
TOTAL, EXPENDITURES			7,910,147.81	7,910,147.81	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,483,789.22	7,483,789.22	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,483,789.22	7,483,789.22	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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			7,483,789.22	7,483,789.22	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	526,358.59	426,358.59	-19.0%
5) TOTAL, REVENUES			526,358.59	426,358.59	-19.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,910,147.81	7,910,147.81	0.0%
10) TOTAL, EXPENDITURES			7,910,147.81	7,910,147.81	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,383,789.22)	(7,483,789.22)	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,483,789.22	7,483,789.22	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			7,483,789.22	7,483,789.22	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	221,668.34	321,668.34	45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,668.34	321,668.34	45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,668.34	321,668.34	45.1%
2) Ending Balance, June 30 (E + F1e)			321,668.34	321,668.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,689.87	26,689.87	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	294,978.47	294,978.47	0.0%
Fiscal Stabilization	0000	9780	294,978.47		
Fiscal Stabilization	0000	9780		294,978.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	26,689.87	26,689.87
Total, Restricted Balance		26,689.87	26,689.87

Self-Insurance Fund



Student:
Daisy

Teacher:
Scot Hanson

Title:
Handful of Beauty

Medium:
Photography

School:
Saddleback

Grade:
12

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,034,339.24	36,082,521.23	-18.1%
5) TOTAL, REVENUES			44,034,339.24	36,082,521.23	-18.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	3,550.99	0.00	-100.0%
2) Classified Salaries		2000-2999	1,207,886.91	1,180,312.38	-2.3%
3) Employee Benefits		3000-3999	24,185,937.84	17,245,293.90	-28.7%
4) Books and Supplies		4000-4999	235,851.19	275,000.00	16.6%
5) Services and Other Operating Expenses		5000-5999	15,260,431.88	14,940,019.72	-2.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			40,893,658.81	33,640,626.00	-17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,140,680.43	2,441,895.23	-22.2%
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)			3,140,680.43	2,441,895.23	-22.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,599,515.19	17,740,195.62	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,599,515.19	17,740,195.62	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,599,515.19	17,740,195.62	21.5%
2) Ending Net Position, June 30 (E + F1e)			17,740,195.62	20,182,090.85	13.8%
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	17,740,195.62	20,182,090.85	13.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

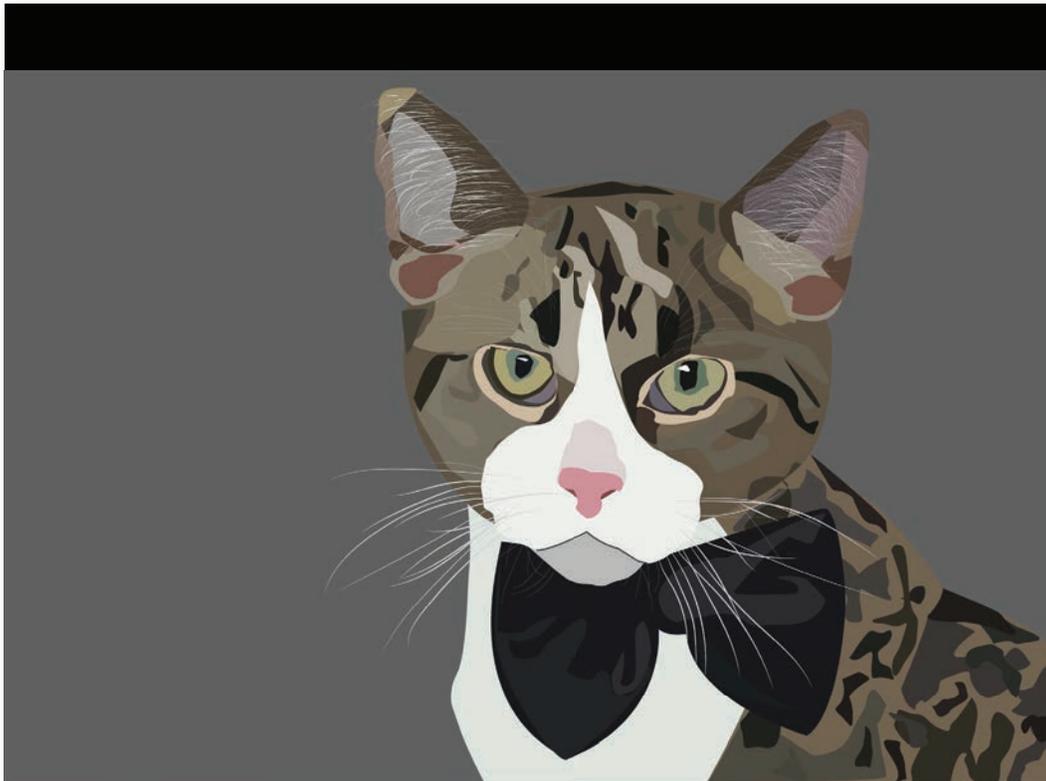
Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,611,466.00	1,685,600.00	4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	42,421,370.39	34,396,921.23	-18.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,502.85	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,034,339.24	36,082,521.23	-18.1%
TOTAL, REVENUES			44,034,339.24	36,082,521.23	-18.1%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	3,550.99	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,550.99	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	11,129.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	563,423.78	565,785.48	0.4%
Clerical, Technical and Office Salaries		2400	633,333.35	614,526.90	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,207,886.91	1,180,312.38	-2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	678.23	0.00	-100.0%
PERS		3201-3202	306,975.46	316,442.00	3.1%
OASDI/Medicare/Alternative		3301-3302	87,925.01	90,293.00	2.7%
Health and Welfare Benefits		3401-3402	182,588.95	201,658.90	10.4%
Unemployment Insurance		3501-3502	595.48	589.00	-1.1%
Workers' Compensation		3601-3602	18,414.26	17,940.00	-2.6%
OPEB, Allocated		3701-3702	23,533,550.88	16,577,059.00	-29.6%
OPEB, Active Employees		3751-3752	55,209.57	41,312.00	-25.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,185,937.84	17,245,293.90	-28.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,000.00	25,000.00	-58.3%
Noncapitalized Equipment		4400	175,851.19	250,000.00	42.2%
TOTAL, BOOKS AND SUPPLIES			235,851.19	275,000.00	16.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,500.00	30,000.00	-1.6%
Dues and Memberships		5300	500.00	2,000.00	300.0%
Insurance		5400-5450	8,615,385.00	7,679,909.72	-10.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,000.00	355,000.00	393.1%
Transfers of Direct Costs - Interfund		5750	13,500.00	10,500.00	-22.2%
Professional/Consulting Services and					
Operating Expenditures		5800	6,528,546.88	6,862,610.00	5.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,260,431.88	14,940,019.72	-2.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			40,893,658.81	33,640,626.00	-17.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,034,339.24	36,082,521.23	-18.1%
5) TOTAL, REVENUES			44,034,339.24	36,082,521.23	-18.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		40,893,658.81	33,640,626.00	-17.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			40,893,658.81	33,640,626.00	-17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,140,680.43	2,441,895.23	-22.2%
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)			3,140,680.43	2,441,895.23	-22.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,599,515.19	17,740,195.62	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,599,515.19	17,740,195.62	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,599,515.19	17,740,195.62	21.5%
2) Ending Net Position, June 30 (E + F1e)			17,740,195.62	20,182,090.85	13.8%
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	17,740,195.62	20,182,090.85	13.8%

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

Retiree Benefit Fund



	Student: Kara Teacher: Jonathan Gibson	Title: Cat Medium: Drawing	School: Saddleback Grade: 9
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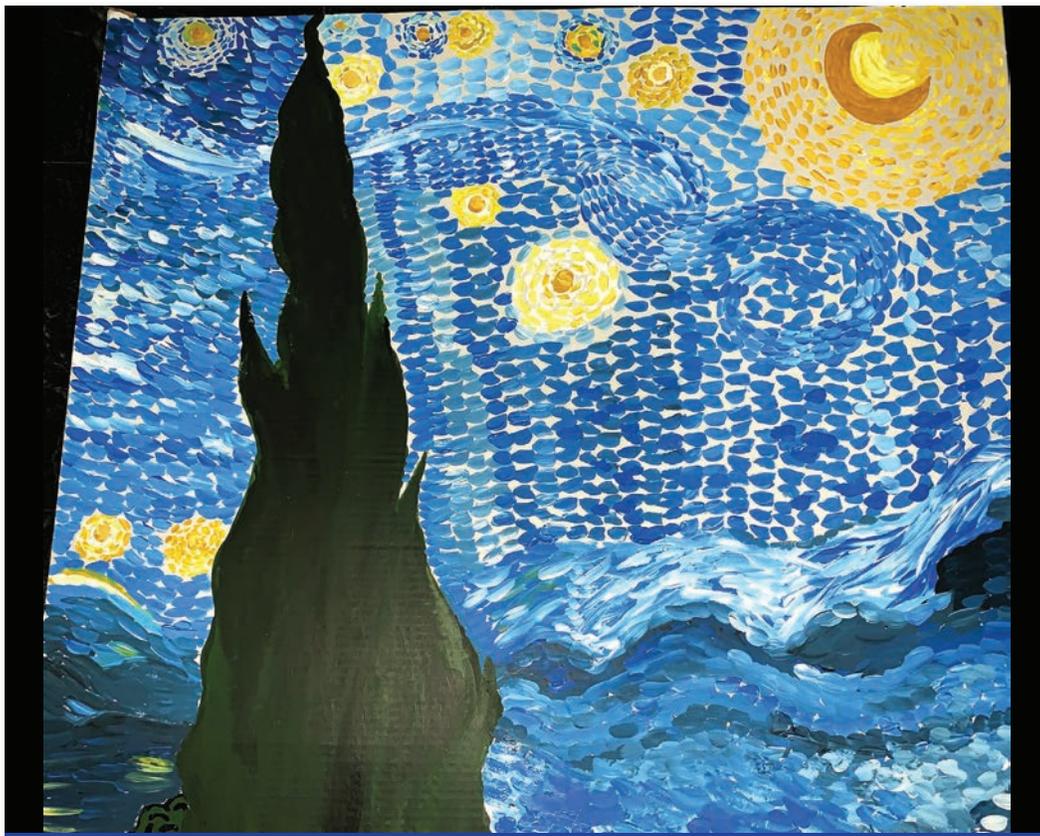
Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	0.00	-100.0%
5) TOTAL, REVENUES			500.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9.00	6.00	-33.3%
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			9.00	6.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			491.00	(6.00)	-101.2%
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)			491.00	(6.00)	-101.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,597,070.67	38,597,561.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,597,070.67	38,597,561.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,597,070.67	38,597,561.67	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,597,561.67	38,597,555.67	0.0%
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	38,597,561.67	38,597,555.67	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	0.00	-100.0%
TOTAL, REVENUES			500.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	9.00	6.00	-33.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9.00	6.00	-33.3%
TOTAL, EXPENSES			9.00	6.00	-33.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	0.00	-100.0%
5) TOTAL, REVENUES			500.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9.00	6.00	-33.3%
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			9.00	6.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			491.00	(6.00)	-101.2%
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)			491.00	(6.00)	-101.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,597,070.67	38,597,561.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,597,070.67	38,597,561.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,597,070.67	38,597,561.67	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,597,561.67	38,597,555.67	0.0%
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	38,597,561.67	38,597,555.67	0.0%

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

Supplemental Information



Student:
Marbella

Teacher:
Jonathan Gibson

Title:
Starry Night

Medium:
Painting

School:
Saddleback

Grade:
12

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,743.42	33,743.42	37,259.53	32,109.44	32,109.44	35,192.29
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)	33,743.42	33,743.42	37,259.53	32,109.44	32,109.44	35,192.29
5. District Funded County Program ADA						
a. County Community Schools	52.32	52.32	52.32	52.32	52.32	52.32
b. Special Education-Special Day Class	29.36	29.36	29.36	29.36	29.36	29.36
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.68	3.68	3.68	3.68	3.68	3.68
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	85.36	85.36	85.36	85.36	85.36	85.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,828.78	33,828.78	37,344.89	32,194.80	32,194.80	35,277.65
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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	375,805,316.26	301	1,718.29	303	375,803,597.97	305	5,004,080.14		307	370,799,517.83	309
2000 - Classified Salaries	156,114,041.69	311	464,378.27	313	155,649,663.42	315	6,547,400.12		317	149,102,263.30	319
3000 - Employee Benefits	264,632,365.72	321	189,561.67	323	264,442,804.05	325	5,127,074.61		327	259,315,729.44	329
4000 - Books, Supplies Equip Replace. (6500)	38,735,601.07	331	2,839,886.33	333	35,895,714.74	335	5,292,222.24		337	30,603,492.50	339
5000 - Services . . . & 7300 - Indirect Costs	117,694,356.08	341	1,521,806.63	343	116,172,549.45	345	30,976,959.06		347	85,195,590.39	349
TOTAL					947,964,329.63	365			TOTAL	895,016,593.46	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	275,978,055.17	375
2. Salaries of Instructional Aides Per EC 41011.	2100	49,527,616.03	380
3. STRS.	3101 & 3102	75,713,986.91	382
4. PERS.	3201 & 3202	15,510,716.82	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	8,646,835.62	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	46,310,113.62	385
7. Unemployment Insurance.	3501 & 3502	164,442.23	390
8. Workers' Compensation Insurance.	3601 & 3602	5,069,583.58	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	13,310,519.57	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		490,231,869.55	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		892.28	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		9,447,427.45	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		480,783,549.82	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.		53.72%	
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)		53.72%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		1.28%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		895,016,593.46
5. Deficiency Amount (Part III, Line 3 times Line 4)		11,456,212.40
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

**Budget, July 1
2025-26 Budget
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	324,543,468.13	301	0.00	303	324,543,468.13	305	4,893,691.95		307	319,649,776.18	309
2000 - Classified Salaries	157,322,039.42	311	246,045.80	313	157,075,993.62	315	5,923,283.94		317	151,152,709.68	319
3000 - Employee Benefits	219,065,173.80	321	128,135.24	323	218,937,038.56	325	4,748,869.53		327	214,188,169.03	329
4000 - Books, Supplies Equip Replace. (6500)	31,131,194.30	331	537,659.85	333	30,593,534.45	335	2,550,000.00		337	28,043,534.45	339
5000 - Services . . & 7300 - Indirect Costs	88,941,320.41	341	349,623.33	343	88,591,697.08	345	22,774,225.42		347	65,817,471.66	349
TOTAL					819,741,731.84	365	TOTAL			778,851,661.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	424,987,236.12	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	8,447,652.92	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	416,539,583.20	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.	53.48%	
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)	53.48%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.52%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	778,851,661.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	11,838,545.25	

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

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) 30,022,737.58
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 774,134,278.25

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) 3.88%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 43,912,040.74
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 9,093,834.63

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	98,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	451,683.68
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)	3,325,509.31
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)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	56,881,068.36
9. Carry-Forward Adjustment (Part IV, Line F)	3,955,386.69
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	60,836,455.05
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	537,532,817.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	130,591,622.60
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	85,552,306.96
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	11,846,032.45
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	395,361.23
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	56,331.24
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,472,452.74
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,308,694.56
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	82,383,493.48
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)	13,150.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,725,250.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	22,101,321.91
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	25,138,562.09
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)	904,117,396.31
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)	6.29%
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)	6.73%

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)	56,881,068.36
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,683,009.07
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 (6.04%) times Part III, Line B19); zero if negative	3,955,386.69
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.04%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,955,386.69
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)	3,955,386.69

Approved indirect cost rate: 6.04%
Highest rate used in any program: 6.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	27,607,092.89	1,668,445.97	6.04%
01	3010	13,814,297.02	834,241.75	6.04%
01	3060	370,430.97	22,374.03	6.04%
01	3110	3,061.11	184.89	6.04%
01	3182	348,675.13	21,059.98	6.04%
01	3227	206,300.37	10,315.02	5.00%
01	3310	10,137,390.39	612,298.38	6.04%
01	3311	24,105.14	1,455.95	6.04%
01	3312	1,289,385.94	77,878.91	6.04%
01	3315	308,840.88	18,653.99	6.04%
01	3318	48,254.34	2,914.56	6.04%
01	3327	278,906.33	16,845.94	6.04%
01	3345	2,121.84	128.16	6.04%
01	3385	337,834.60	20,405.21	6.04%
01	3395	14,293.66	863.34	6.04%
01	3410	453,005.40	27,361.53	6.04%
01	3550	380,835.24	19,041.76	5.00%
01	4035	2,292,505.64	138,467.34	6.04%
01	4124	607,692.99	30,384.65	5.00%
01	4127	379,153.45	22,900.87	6.04%
01	4201	167,492.14	10,116.53	6.04%
01	4203	3,268,446.71	197,414.18	6.04%
01	4510	4,155.98	251.02	6.04%
01	5630	168,860.43	10,199.17	6.04%
01	5810	1,050,186.39	57,314.37	5.46%
01	6010	9,071,193.53	453,559.67	5.00%
01	6053	616,485.18	37,235.70	6.04%
01	6211	909,275.84	54,920.26	6.04%
01	6266	2,942,402.95	177,721.14	6.04%
01	6318	25,978.06	1,569.07	6.04%
01	6332	3,891,266.12	234,911.67	6.04%
01	6385	28,291.21	1,708.79	6.04%
01	6387	1,438,111.64	86,861.94	6.04%
01	6510	622,176.67	37,579.47	6.04%
01	6520	412,523.39	24,916.41	6.04%
01	6546	4,238,901.49	256,029.65	6.04%
01	6547	316,704.19	19,128.93	6.04%
01	6770	3,369,661.15	33,696.61	1.00%

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

01	7085	270,937.81	16,364.64	6.04%
01	7220	358,275.24	21,639.82	6.04%
01	7339	361,627.85	21,842.29	6.04%
01	7370	379,505.84	22,922.15	6.04%
01	7399	380,242.68	22,966.65	6.04%
01	7412	228,018.65	13,772.32	6.04%
01	7413	179,764.60	10,857.78	6.04%
01	7435	30,730,366.34	1,856,661.11	6.04%
01	7810	916,082.92	55,179.27	6.02%
01	8150	27,487,083.11	1,660,219.82	6.04%
01	9010	7,359,044.87	242,865.92	3.30%
09	2600	205,307.27	12,400.56	6.04%
09	3010	70,835.01	4,278.43	6.04%
09	6010	142,374.06	7,118.70	5.00%
09	6211	178,376.47	10,773.94	6.04%
09	6266	81,088.27	4,897.73	6.04%
09	6546	51,913.50	3,135.58	6.04%
09	6762	45,297.37	2,735.96	6.04%
09	6770	50,507.54	505.08	1.00%
09	7339	35,866.00	2,166.30	6.04%
09	7413	31,195.48	1,884.21	6.04%
09	7435	343,156.53	20,726.65	6.04%
09	7810	30.61	1.85	6.04%
12	6052	18,860.81	1,139.19	6.04%
12	6105	17,735,837.87	1,070,399.73	6.04%
12	6127	923,320.00	55,768.53	6.04%
12	6128	13,126.07	792.81	6.04%
12	7810	2,879,630.33	173,929.67	6.04%
13	5310	21,075,333.36	1,251,874.80	5.94%
13	5320	3,712,807.25	220,540.75	5.94%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		6,831,902.85	6,831,902.85
2. State Lottery Revenue	8560	6,402,476.35		2,471,112.00	8,873,588.35
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)		6,402,476.35	0.00	9,303,014.85	15,705,491.20
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,435,789.22		0.00	4,435,789.22
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,966,687.13		0.00	1,966,687.13
4. Books and Supplies	4000-4999	0.00		5,085,006.85	5,085,006.85
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			2,987,000.00	2,987,000.00
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)		6,402,476.35	0.00	8,072,006.85	14,474,483.20
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	1,231,008.00	1,231,008.00
D. COMMENTS:					
Includes expenditures for digital licenses and materials for Aleks, No Red Ink, My Access, Apex, Britannica, Gale, Follette, Sora, Tumble Weed, Canvas, Nearpod, Beanstack, Mosa Max, Gizmos, Brain Pop, Discovery Ed					

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

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

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	582,904,527.00	0.22%	584,173,032.00	-0.19%	583,091,656.00
2. Federal Revenues	8100-8299	88,000.00	0.00%	88,000.00	0.00%	88,000.00
3. Other State Revenues	8300-8599	14,781,146.00	0.00%	14,781,146.00	0.00%	14,781,146.00
4. Other Local Revenues	8600-8799	18,281,795.22	0.00%	18,281,795.00	0.00%	18,281,795.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(163,517,692.41)	1.71%	(166,320,831.00)	1.20%	(168,320,831.00)
6. Total (Sum lines A1 thru A5c)		452,537,775.81	-0.34%	451,003,142.00	-0.68%	447,921,766.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				204,075,974.19		201,116,733.93
b. Step & Column Adjustment				2,040,759.74		2,011,167.34
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,000,000.00)		(25,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	204,075,974.19	-1.45%	201,116,733.93	-11.43%	178,127,901.27
2. Classified Salaries						
a. Base Salaries				83,882,743.78		82,721,571.22
b. Step & Column Adjustment				838,827.44		827,215.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,000,000.00)		(4,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	83,882,743.78	-1.38%	82,721,571.22	-3.84%	79,548,786.93
3. Employee Benefits	3000-3999	131,031,385.00	2.21%	133,921,743.00	1.38%	135,775,214.00
4. Books and Supplies	4000-4999	10,644,025.32	-45.31%	5,821,678.00	0.00%	5,821,678.00
5. Services and Other Operating Expenditures	5000-5999	55,118,834.53	-10.58%	49,286,473.00	0.00%	49,286,473.00
6. Capital Outlay	6000-6999	726,230.14	89.85%	1,378,767.00	0.00%	1,378,767.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,972,745.00	-35.57%	1,270,947.00	0.00%	1,270,947.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,681,212.37)	-3.15%	(12,281,978.00)	0.00%	(12,281,978.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,300,856.47	0.00%	6,300,856.47	0.00%	6,300,856.47
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		481,071,582.06	-2.40%	469,536,791.62	-5.18%	445,228,645.67

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(28,533,806.25)		(18,533,649.62)		2,693,120.33
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		77,306,228.32		48,772,422.07		30,238,772.45
2. Ending Fund Balance (Sum lines C and D1)		48,772,422.07		30,238,772.45		32,931,892.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	30,897,422.07		12,745,772.45		15,940,892.78
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,685,000.00		16,303,000.00		15,801,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,772,422.07		30,238,772.45		32,931,892.78
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,685,000.00		16,303,000.00		15,801,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		16,685,000.00		16,303,000.00		15,801,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staffing reductions to be determined in FY 2026-27 and FY 2027-28						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	34,689,256.64	0.00%	34,689,257.00	0.00%	34,689,257.00
3. Other State Revenues	8300-8599	117,825,159.26	-9.73%	106,358,535.00	0.00%	106,358,535.00
4. Other Local Revenues	8600-8799	7,229,173.82	0.00%	7,229,174.00	0.00%	7,229,174.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	163,517,692.41	1.71%	166,320,831.00	1.20%	168,320,831.00
6. Total (Sum lines A1 thru A5c)		323,261,282.13	-2.68%	314,597,797.00	0.64%	316,597,797.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,467,493.94		119,124,668.88
b. Step & Column Adjustment				1,204,674.94		1,191,246.69
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,547,500.00)		(2,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,467,493.94	-1.11%	119,124,668.88	-0.68%	118,315,915.57
2. Classified Salaries						
a. Base Salaries				73,439,295.64		74,173,688.60
b. Step & Column Adjustment				734,392.96		741,736.89
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,439,295.64	1.00%	74,173,688.60	1.00%	74,915,425.49
3. Employee Benefits	3000-3999	88,033,788.80	-3.81%	84,675,457.00	-0.53%	84,225,126.00
4. Books and Supplies	4000-4999	20,090,338.84	-12.65%	17,548,397.00	12.89%	19,810,595.00
5. Services and Other Operating Expenditures	5000-5999	37,022,147.45	-10.26%	33,225,217.00	0.60%	33,424,043.00
6. Capital Outlay	6000-6999	857,918.70	481.84%	4,991,754.00	-82.81%	857,919.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,770,500.00	-25.20%	2,820,500.00	33.68%	3,770,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,481,550.80	-5.01%	9,006,381.00	5.28%	9,481,551.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		353,163,034.17	-2.15%	345,566,063.48	-0.22%	344,801,075.06
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(29,901,752.04)		(30,968,266.48)		(28,203,278.06)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		125,909,374.66		96,007,622.62		65,039,356.14
2. Ending Fund Balance (Sum lines C and D1)		96,007,622.62		65,039,356.14		36,836,078.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	96,007,622.62		65,039,356.14		36,836,078.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		96,007,622.62		65,039,356.14		36,836,078.08
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staffing reductions to be determined in FY 2026-27 and FY 2027-28						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	582,904,527.00	0.22%	584,173,032.00	-0.19%	583,091,656.00
2. Federal Revenues	8100-8299	34,777,256.64	0.00%	34,777,257.00	0.00%	34,777,257.00
3. Other State Revenues	8300-8599	132,606,305.26	-8.65%	121,139,681.00	0.00%	121,139,681.00
4. Other Local Revenues	8600-8799	25,510,969.04	0.00%	25,510,969.00	0.00%	25,510,969.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		775,799,057.94	-1.31%	765,600,939.00	-0.14%	764,519,563.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				324,543,468.13		320,241,402.81
b. Step & Column Adjustment				3,245,434.68		3,202,414.03
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,547,500.00)		(27,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	324,543,468.13	-1.33%	320,241,402.81	-7.43%	296,443,816.84
2. Classified Salaries						
a. Base Salaries				157,322,039.42		156,895,259.82
b. Step & Column Adjustment				1,573,220.40		1,568,952.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,000,000.00)		(4,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	157,322,039.42	-0.27%	156,895,259.82	-1.55%	154,464,212.42
3. Employee Benefits	3000-3999	219,065,173.80	-0.21%	218,597,200.00	0.64%	220,000,340.00
4. Books and Supplies	4000-4999	30,734,364.16	-23.96%	23,370,075.00	9.68%	25,632,273.00
5. Services and Other Operating Expenditures	5000-5999	92,140,981.98	-10.45%	82,511,690.00	0.24%	82,710,516.00
6. Capital Outlay	6000-6999	1,584,148.84	302.14%	6,370,521.00	-64.89%	2,236,686.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,743,245.00	-28.76%	4,091,447.00	23.22%	5,041,447.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,199,661.57)	2.37%	(3,275,597.00)	-14.51%	(2,800,427.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,300,856.47	0.00%	6,300,856.47	0.00%	6,300,856.47
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		834,234,616.23	-2.29%	815,102,855.10	-3.08%	790,029,720.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(58,435,558.29)		(49,501,916.10)		(25,510,157.73)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		203,215,602.98		144,780,044.69		95,278,128.59
2. Ending Fund Balance (Sum lines C and D1)		144,780,044.69		95,278,128.59		69,767,970.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	96,007,622.62		65,039,356.14		36,836,078.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	30,897,422.07		12,745,772.45		15,940,892.78
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,685,000.00		16,303,000.00		15,801,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		144,780,044.69		95,278,128.59		69,767,970.86
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,685,000.00		16,303,000.00		15,801,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		16,685,000.00		16,303,000.00		15,801,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		32,109.44		31,136.28		31,156.32
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		834,234,616.23		815,102,855.10		790,029,720.73
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		834,234,616.23		815,102,855.10		790,029,720.73
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		16,684,692.32		16,302,057.10		15,800,594.41
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		16,684,692.32		16,302,057.10		15,800,594.41
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF:							
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		194,767,000.00	152,225,601.00	107,123,266.00	99,258,824.00	270,744,923.00	253,162,401.00	248,027,768.00	227,285,555.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		16,124,440.00	16,124,440.00	44,964,333.00	29,023,992.00	29,023,992.00	44,964,333.00	29,023,992.00	44,964,333.00
Property Taxes	8020-8079		0.00	0.00	0.00	190,808,909.00	10,402,485.00	0.00	2,002,549.00	0.00
Miscellaneous Funds	8080-8099		(1,596,588.00)	(1,596,588.00)	(2,873,858.00)	(2,873,858.00)	(2,873,858.00)	(2,873,858.00)	(2,873,858.00)	(2,873,858.00)
Federal Revenue	8100-8299		4,833,882.00	0.00	0.00	4,833,882.00	0.00	0.00	4,833,882.00	0.00
Other State Revenue	8300-8599		7,952,816.00	4,685,678.00	8,434,221.00	19,294,538.00	10,260,449.00	10,667,503.00	11,701,358.00	8,434,221.00
Other Local Revenue	8600-8799		632,960.00	633,793.00	3,647,798.00	657,784.00	634,063.00	3,647,603.00	638,863.00	640,327.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			27,947,510.00	19,847,323.00	54,172,494.00	241,745,247.00	47,447,131.00	56,405,581.00	45,326,786.00	51,165,023.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		26,029,304.00	26,573,803.00	26,944,954.00	27,376,928.00	26,973,079.00	26,874,172.00	26,658,230.00	27,152,446.00
Classified Salaries	2000-2999		11,676,779.00	13,418,367.00	12,738,962.00	12,851,738.00	12,906,147.00	12,714,560.00	12,602,422.00	14,510,875.00
Employee Benefits	3000-3999		15,308,565.00	16,371,724.00	16,211,877.00	16,377,571.00	16,301,815.00	16,204,798.00	16,225,672.00	16,739,075.00
Books and Supplies	4000-4999		2,949,715.00	3,237,228.00	1,914,906.00	4,634,133.00	1,292,225.00	885,136.00	1,081,396.00	917,083.00
Services	5000-5999		14,518,713.00	5,342,703.00	4,220,404.00	8,208,582.00	7,550,554.00	4,855,715.00	9,065,432.00	6,605,879.00
Capital Outlay	6000-6999		0.00	0.00	0.00	793,088.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		5,833.00	5,833.00	5,833.00	17,108.00	5,833.00	5,833.00	435,847.00	1,969,359.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			70,488,909.00	64,949,658.00	62,036,936.00	70,259,148.00	65,029,653.00	61,540,214.00	66,068,999.00	67,894,717.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(42,541,399.00)	(45,102,335.00)	(7,864,442.00)	171,486,099.00	(17,582,522.00)	(5,134,633.00)	(20,742,213.00)	(16,729,694.00)
F. ENDING CASH (A + E)			152,225,601.00	107,123,266.00	99,258,824.00	270,744,923.00	253,162,401.00	248,027,768.00	227,285,555.00	210,555,861.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	210,555,861.00	192,590,661.00	171,719,896.00	143,544,799.00			
B. RECEIPTS								
LCFF Sources								
Principal Apportionment	8010-8019	29,023,992.00	29,023,992.00	29,023,992.00	44,964,331.00	0.00	386,250,162.00	386,250,162.00
Property Taxes	8020-8079	27,335.00	0.00	183,470.00	25,161,372.00	0.00	228,586,120.00	228,586,120.00
Miscellaneous Funds	8080-8099	(2,873,858.00)	(2,873,858.00)	(2,873,858.00)	(2,873,857.00)	0.00	(31,931,755.00)	(31,931,755.00)
Federal Revenue	8100-8299	0.00	4,833,882.00	0.00	0.00	15,441,728.64	34,777,256.64	34,777,256.64
Other State Revenue	8300-8599	16,027,401.00	11,701,358.00	8,434,221.00	9,218,209.00	5,794,332.26	132,606,305.26	132,606,305.26
Other Local Revenue	8600-8799	3,647,753.00	728,753.00	0.00	5,206,752.00	4,794,520.04	25,510,969.04	25,510,969.04
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		45,852,623.00	43,414,127.00	34,767,825.00	81,676,807.00	26,030,580.94	775,799,057.94	775,799,057.94
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	26,903,491.00	27,186,046.00	27,480,488.00	28,390,527.13	0.00	324,543,468.13	324,543,468.13
Classified Salaries	2000-2999	12,838,008.00	12,987,874.00	12,845,858.00	15,230,449.42	0.00	157,322,039.42	157,322,039.42
Employee Benefits	3000-3999	16,892,819.00	16,921,117.00	16,517,362.00	38,992,778.80	0.00	219,065,173.80	219,065,173.80
Books and Supplies	4000-4999	1,028,352.00	715,497.00	1,105,973.00	10,972,720.16	0.00	30,734,364.16	30,734,364.16
Services	5000-5999	5,937,051.00	6,300,217.00	4,987,408.00	14,548,323.98	0.00	92,140,981.98	92,140,981.98
Capital Outlay	6000-6999	0.00	0.00	0.00	791,061.84	0.00	1,584,149.84	1,584,149.84
Other Outgo	7000-7499	218,102.00	174,141.00	5,833.00	(305,971.57)	0.00	2,543,583.43	2,543,583.43
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	6,300,856.47	0.00	6,300,856.47	6,300,856.47
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		63,817,823.00	64,284,892.00	62,942,922.00	114,920,746.23	0.00	0.00	834,234,617.23	834,234,616.23
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(17,965,200.00)	(20,870,765.00)	(28,175,097.00)	(33,243,939.23)	26,030,580.94	0.00	(58,435,559.29)	(58,435,558.29)
F. ENDING CASH (A + E)		192,590,661.00	171,719,896.00	143,544,799.00	110,300,859.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								136,331,440.71	

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			110,300,859.77	62,234,844.77	21,393,549.77	12,059,881.77	96,313,182.77	102,664,650.77	95,097,873.77	77,413,949.77				
B. RECEIPTS														
LCFF Sources														
Principal Apportionment	8010-8019		16,359,495.00	16,359,495.00	44,826,870.00	29,447,091.00	29,447,091.00	44,826,870.00	29,447,091.00	44,826,870.00	44,826,870.00	44,826,870.00	44,826,870.00	
Property Taxes	8020-8079		0.00	0.00	0.00	111,064,433.00	31,095,665.00	0.00	(1,583,799.00)	0.00	0.00	0.00	0.00	
Miscellaneous Funds	8080-8099		(1,656,105.00)	(1,656,105.00)	(2,980,990.00)	(2,980,990.00)	(2,980,990.00)	(2,980,990.00)	(2,980,990.00)	(2,980,990.00)	(2,980,990.00)	(2,980,990.00)	(2,980,990.00)	
Federal Revenue	8100-8299		6,955,451.00	6,955,451.00	0.00	6,955,451.00	0.00	0.00	6,955,451.00	0.00	0.00	6,955,451.00	0.00	
Other State Revenue	8300-8599		6,056,984.00	6,056,984.00	10,902,571.00	10,902,571.00	10,902,571.00	10,902,571.00	10,902,571.00	10,902,571.00	10,902,571.00	10,902,571.00	10,902,571.00	
Other Local Revenue	8600-8799		200,440.00	1,729,319.00	159,536.00	172,012.00	1,249,345.00	2,762,758.00	3,226,825.00	1,154,599.00	0.00	0.00	0.00	
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			27,916,265.00	22,489,693.00	52,907,987.00	155,560,568.00	69,713,682.00	55,511,209.00	45,967,149.00	53,903,050.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		26,741,197.00	26,279,474.00	26,430,905.00	26,902,670.00	26,489,637.00	26,410,025.00	26,415,156.00	26,641,778.00	26,641,778.00	26,641,778.00	26,641,778.00	
Classified Salaries	2000-2999		11,917,565.00	13,215,193.00	12,860,785.00	12,866,570.00	12,891,463.00	12,770,671.00	12,726,219.00	14,029,224.00	14,029,224.00	14,029,224.00	14,029,224.00	
Employee Benefits	3000-3999		16,362,717.00	17,470,300.00	17,122,874.00	17,279,411.00	17,302,108.00	17,278,027.00	17,071,198.00	17,635,219.00	17,635,219.00	17,635,219.00	17,635,219.00	
Books and Supplies	4000-4999		1,836,788.00	1,882,733.00	1,125,743.00	3,837,828.00	971,297.00	599,206.00	1,204,320.00	1,624,242.00	1,624,242.00	1,624,242.00	1,624,242.00	
Services	5000-5999		19,124,013.00	4,483,288.00	4,701,348.00	6,401,618.00	5,707,709.00	6,020,057.00	5,924,061.00	4,172,202.00	4,172,202.00	4,172,202.00	4,172,202.00	
Capital Outlay	6000-6999		0.00	0.00	0.00	4,011,039.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Outgo	7000-7499		0.00	0.00	0.00	8,131.00	0.00	0.00	310,119.00	1,416,061.00	1,416,061.00	1,416,061.00	1,416,061.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			75,982,280.00	63,330,988.00	62,241,655.00	71,307,267.00	63,362,214.00	63,077,986.00	63,651,073.00	65,518,726.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(48,066,015.00)	(40,841,295.00)	(9,333,668.00)	84,253,301.00	6,351,468.00	(7,566,777.00)	(17,683,924.00)	(11,615,676.00)
F. ENDING CASH (A + E)			62,234,844.77	21,393,549.77	12,059,881.77	96,313,182.77	102,664,650.77	95,097,873.77	77,413,949.77	65,798,273.77
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:				June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June					
A. BEGINNING CASH	JUNE	65,798,273.77	42,013,527.77	23,781,707.77	17,998,112.77					
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	29,447,091.00	29,447,091.00	29,447,091.00	44,826,870.00	0.00		388,709,016.00	388,709,016.00	
Property Taxes	8020-8079	152,137.00	0.00	16,532,813.00	71,324,870.00	0.00		228,586,119.00	228,586,119.00	
Miscellaneous Funds	8080-8099	(2,980,990.00)	(2,980,990.00)	(2,980,990.00)	(2,980,990.00)	0.00		(33,122,110.00)	(33,122,110.00)	
Federal Revenue	8100-8299	0.00	6,955,451.00	0.00	0.00	6,955,451.00		34,777,255.00	34,777,255.00	
Other State Revenue	8300-8599	10,902,571.00	10,902,571.00	10,902,571.00	10,902,571.00	0.00		121,139,678.00	121,139,678.00	
Other Local Revenue	8600-8799	1,070,681.00	971,256.00	1,616,409.00	11,197,789.00	0.00		25,510,969.00	25,510,969.00	
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL RECEIPTS		38,591,490.00	45,295,379.00	55,517,894.00	135,271,110.00	6,955,451.00	0.00	765,600,927.00	765,600,927.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	26,261,459.00	26,772,106.00	26,837,791.00	28,059,205.00	0.00		320,241,403.00	320,241,403.00	
Classified Salaries	2000-2999	12,738,510.00	13,095,166.00	12,941,121.00	14,842,773.00	0.00		156,895,260.00	156,895,260.00	
Employee Benefits	3000-3999	17,674,460.00	17,628,471.00	17,654,665.00	28,117,749.00	0.00		218,597,199.00	218,597,199.00	
Books and Supplies	4000-4999	760,922.00	535,874.00	741,919.00	8,249,204.00	0.00		23,370,076.00	23,370,076.00	
Services	5000-5999	4,787,801.00	5,374,201.00	3,125,993.00	12,689,399.00	0.00		82,511,690.00	82,511,690.00	
Capital Outlay	6000-6999	0.00	0.00	0.00	2,359,482.00	0.00		6,370,521.00	6,370,521.00	
Other Outgo	7000-7499	153,084.00	121,381.00	0.00	2,082,672.00	0.00		4,091,448.00	4,091,448.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	(3,275,597.00)	0.00		(3,275,597.00)	(3,275,597.00)	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	6,300,856.00	0.00		6,300,856.00	6,300,856.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		62,376,236.00	63,527,199.00	61,301,489.00	99,425,743.00	0.00	0.00	815,102,856.00	815,102,856.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(23,784,746.00)	(18,231,820.00)	(5,783,595.00)	35,845,367.00	6,955,451.00	0.00	(49,501,929.00)	(49,501,929.00)
F. ENDING CASH (A + E)		42,013,527.77	23,781,707.77	17,998,112.77	53,843,479.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								60,798,930.77	

OBJECT	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total	BUDGET
A. BEGINNING CASH	\$ 53,843,482	\$ 7,615,164	\$ (31,378,926)	\$ (39,032,996)	\$ 49,512,459	\$ 57,803,898	\$ 51,960,568	\$ 36,114,918	\$ 25,633,851	\$ 3,954,097	\$ (12,300,929)	\$ (16,091,749)			
B. RECEIPTS	\$ 16,410,027	\$ 16,410,027	\$ 44,673,669	\$ 29,538,048	\$ 29,538,048	\$ 44,673,669	\$ 29,538,048	\$ 44,673,669	\$ 29,538,048	\$ 29,538,048	\$ 29,538,048	\$ 44,673,669		\$ 388,743,020	\$ 388,743,020
LCFF/Revenue Limit Sources															
Property Taxes	\$ -	\$ -	\$ -	\$ 111,064,433	\$ 31,095,665	\$ -	\$ (1,583,799)	\$ -	\$ 152,137	\$ -	\$ 16,532,813	\$ 71,324,870		\$ 228,586,120	\$ 228,586,120
Miscellaneous Funds	\$ (1,711,874)	\$ (1,711,874)	\$ (3,081,374)	\$ (3,081,374)	\$ (3,081,374)	\$ (3,081,374)	\$ (3,081,374)	\$ (3,081,374)	\$ (3,081,374)	\$ (3,081,374)	\$ (3,081,374)	\$ (3,081,374)		\$ (34,237,484)	\$ (34,237,484)
Federal Revenue	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451	\$ 6,955,451		\$ 6,955,451	\$ 6,955,451
Other State Revenue	\$ 6,056,984	\$ 6,056,984	\$ 10,902,571	\$ 10,902,571	\$ 10,902,571	\$ 10,902,571	\$ 10,902,571	\$ 10,902,571	\$ 10,902,571	\$ 10,902,571	\$ 10,902,571	\$ 10,902,571		\$ 121,139,681	\$ 121,139,681
Other Local Revenue	\$ 200,440	\$ 1,729,319	\$ -	\$ 1,729,319	\$ 1,249,345	\$ 2,762,758	\$ 3,226,825	\$ 1,154,599	\$ 1,070,681	\$ 971,256	\$ 1,616,009	\$ 11,197,789		\$ 25,510,969	\$ 25,510,969
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
All Other Financing Sources	\$ 27,911,028	\$ 22,484,456	\$ 52,654,403	\$ 155,551,143	\$ 69,704,256	\$ 55,257,625	\$ 45,957,723	\$ 53,649,466	\$ 39,582,064	\$ 45,285,953	\$ 55,508,468	\$ 135,017,527		\$ 764,519,563	\$ 764,519,563
TOTAL RECEIPTS	\$ 24,754,022	\$ 24,754,022	\$ 24,466,787	\$ 24,905,495	\$ 24,521,155	\$ 24,447,459	\$ 24,452,209	\$ 24,661,991	\$ 24,309,834	\$ 24,782,633	\$ 24,843,437	\$ 25,974,087		\$ 296,443,817	\$ 296,443,817
C. DISBURSEMENTS	\$ 11,732,906	\$ 13,010,427	\$ 12,661,511	\$ 12,667,206	\$ 12,691,714	\$ 12,579,030	\$ 12,529,030	\$ 13,811,845	\$ 12,541,130	\$ 12,892,260	\$ 12,740,402	\$ 14,612,789		\$ 154,464,212	\$ 154,464,212
Certificated Salaries	\$ 16,467,746	\$ 17,582,439	\$ 17,332,783	\$ 17,399,325	\$ 17,413,168	\$ 17,388,932	\$ 17,180,775	\$ 17,745,416	\$ 17,787,909	\$ 17,741,626	\$ 17,767,987	\$ 28,398,233		\$ 220,000,340	\$ 220,000,340
Classified Salaries	\$ 2,014,587	\$ 2,064,380	\$ 1,234,714	\$ 4,209,326	\$ 1,065,317	\$ 657,208	\$ 1,320,897	\$ 1,781,466	\$ 834,718	\$ 837,746	\$ 813,796	\$ 9,047,718		\$ 25,632,273	\$ 25,632,273
Employee Benefits	\$ 19,170,095	\$ 4,494,091	\$ 4,712,677	\$ 6,417,044	\$ 5,721,463	\$ 6,034,564	\$ 5,938,386	\$ 4,182,256	\$ 4,799,388	\$ 5,387,151	\$ 3,133,236	\$ 12,719,976		\$ 82,710,516	\$ 82,710,516
Books and Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
All Other Financing Uses	\$ 74,139,356	\$ 61,478,546	\$ 60,308,472	\$ 67,005,688	\$ 61,412,817	\$ 61,100,955	\$ 61,803,373	\$ 63,890,833	\$ 60,461,518	\$ 61,540,980	\$ 59,299,288	\$ 97,547,895		\$ 790,029,721	\$ 790,029,721
TOTAL DISBURSEMENTS	\$ 11,732,906	\$ 13,010,427	\$ 12,661,511	\$ 12,667,206	\$ 12,691,714	\$ 12,579,030	\$ 12,529,030	\$ 13,811,845	\$ 12,541,130	\$ 12,892,260	\$ 12,740,402	\$ 14,612,789		\$ 154,464,212	\$ 154,464,212
D. BALANCE SHEET TRANSACTIONS															
Assets															
Cash Not in Treasury															
Accounts Receivable															
Due From Other Funds															
Stores															
9310															
9320															
9330															
Prepaid Expenditures															
Other Current Assets															
9340															
Lease Receivable															
9380															
Deferred Outflows Resources															
7600-7629															
SUBTOTAL ASSETS (calc)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Liabilities															
Accounts Payable															
Due To Other Funds															
9600-9619															
9640-9649															
9650-9659															
SUBTOTAL LIABILITIES (calc)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL BALANCE SHEET TRANSACTIONS	\$ (46,228,328)	\$ (36,994,091)	\$ (7,654,070)	\$ (88,545,455)	\$ 8,391,439	\$ (5,849,330)	\$ (15,845,650)	\$ (10,281,967)	\$ (21,879,654)	\$ (16,255,027)	\$ (3,790,820)	\$ 37,469,632		\$ (6,955,451)	\$ (6,955,451)
E. NET INCREASE/DECREASE (B-C-D)	\$ 7,615,164	\$ (31,378,926)	\$ (39,032,996)	\$ 49,512,459	\$ 57,803,898	\$ 51,960,568	\$ 36,114,918	\$ 25,833,551	\$ 9,954,097	\$ (12,300,929)	\$ (16,091,749)	\$ 21,177,883		\$ 28,333,334	\$ 28,333,334
F. ENDING CASH (A-E)															
G. ENDING CASH, PLUS CASH ACCRUAL															

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	999,524,600.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	42,953,484.99
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	395,361.23
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	31,744,496.13
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	85,164.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,870,009.64
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	136,786.99
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	2,449,552.50
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:				40,681,370.49
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	2,067,033.38
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)				917,956,778.04
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)				33,828.78
B. Expenditures per ADA (Line I.E divided by Line II.A)				27,135.38
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.)	850,182,513.69		23,870.14	
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)	850,182,513.69		23,870.14	
B. Required effort (Line A.2 times 90%)	765,164,262.32		21,483.13	
C. Current year expenditures (Line I.E and Line II.B)	917,956,778.04		27,135.38	
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	117,411.13	0.00	0.00	(3,219,722.22)				
Other Sources/Uses Detail					0.00	5,870,009.64		
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	10,500.00	0.00	445,276.74	0.00				
Other Sources/Uses Detail					216,705.95	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	31,100.00	0.00	1,302,029.93	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	(172,511.13)	1,472,415.55	0.00				
Other Sources/Uses Detail					44,702.85	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,802,867.81		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,546,401.84	1,618,722.41		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,483,789.22	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	13,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	172,511.13	(172,511.13)	3,219,722.22	(3,219,722.22)	9,291,599.86	9,291,599.86	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(18,800.00)	0.00	(3,199,661.57)				
Other Sources/Uses Detail					0.00	6,300,856.47		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	5,300.00	0.00	459,613.19	0.00				
Other Sources/Uses Detail					682,255.47	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,000.00	0.00	1,210,549.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,000.00	0.00	1,529,499.16	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,802,867.81		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,546,402.00	1,618,722.41		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,483,789.22	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	10,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	18,800.00	(18,800.00)	3,199,661.57	(3,199,661.57)	9,722,446.69	9,722,446.69		

Criteria and Standards Review



Student:
Rachel

Teacher:
Irene Prestinary

Title:
**Girl with Book and
Dream**

Medium:
Drawing

School:
Sierra Prep

Grade:
8

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	32,109	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	41,246	42,480		
Charter School				
Total ADA	41,246	42,480	N/A	Met
Second Prior Year (2023-24)				
District Regular	40,128	40,058		
Charter School				
Total ADA	40,128	40,058	0.2%	Met
First Prior Year (2024-25)				
District Regular	37,332	37,260		
Charter School		0		
Total ADA	37,332	37,260	0.2%	Met
Budget Year (2025-26)				
District Regular	35,192			
Charter School	0			
Total ADA	35,192			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	39,603	42,247		
Charter School				
Total Enrollment	39,603	42,247	N/A	Met
Second Prior Year (2023-24)				
District Regular	37,663	40,328		
Charter School				
Total Enrollment	37,663	40,328	N/A	Met
First Prior Year (2024-25)				
District Regular	35,978	38,378		
Charter School				
Total Enrollment	35,978	38,378	N/A	Met
Budget Year (2025-26)				
District Regular	35,673			
Charter School				
Total Enrollment	35,673			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	36,657	42,247	
Charter School		0	
Total ADA/Enrollment	36,657	42,247	86.8%
Second Prior Year (2023-24)			
District Regular	35,288	40,328	
Charter School	0		
Total ADA/Enrollment	35,288	40,328	87.5%
First Prior Year (2024-25)			
District Regular	33,743	38,378	
Charter School			
Total ADA/Enrollment	33,743	38,378	87.9%
Historical Average Ratio:			87.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			87.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	32,109	35,673		
Charter School	0			
Total ADA/Enrollment	32,109	35,673	90.0%	Not Met
1st Subsequent Year (2026-27)				
District Regular	31,136	33,452		
Charter School				
Total ADA/Enrollment	31,136	33,452	93.1%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	30,156	32,428		
Charter School				
Total ADA/Enrollment	30,156	32,428	93.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District is experiencing an increase in the rate of attendance, returning to pre-Covid19 levels from 87% in 2021-22; therefore increasing the attendance to enrollment ratio. The District expects this upward trend to continue in the future years.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	37,344.89	35,277.65	33,794.76	32,415.08
b. Prior Year ADA (Funded)		37,344.89	35,277.65	33,794.76
c. Difference (Step 1a minus Step 1b)		(2,067.24)	(1,482.89)	(1,379.68)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.54%)	(4.20%)	(4.08%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		588,752,354.00	582,904,527.00	584,173,032.00
b1. COLA percentage		1.07%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		6,299,650.19	17,603,716.72	19,978,717.69
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(4.47%)	(1.18%)	(.66%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.47% to -3.47%	-2.18% to -0.18%	-1.66% to 0.34%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	228,586,120.00	228,586,120.00	228,586,120.00	228,586,120.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	618,643,060.00	614,836,282.00	617,295,141.00	617,329,140.00
District's Projected Change in LCFF Revenue:		.62%	.40%	.01%
LCFF Revenue Standard		-5.47% to -3.47%	-2.18% to -0.18%	-1.66% to 0.34%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Mainly due to a declining in the projected funded ADA in 2025-26 thru 2027-28 (35,309.35, 33,826.46, and 32,446.78 respectively); changes in UPP % (91.48%, 94.01%, and 95% respectively); plus changes in COLA (2.3%, 3.02%, and 3.42% respectively).

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2022-23)	418,802,513.62	485,990,956.05	86.2%		
Second Prior Year (2023-24)	465,959,366.52	558,039,888.78	83.5%		
First Prior Year (2024-25)	483,184,900.12	570,978,424.67	84.6%		
	Historical Average Ratio:		84.8%		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)	
District's Reserve Standard Percentage (Criterion 10B, Line 4):		2.0%	2.0%	2.0%	
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		81.8% to 87.8%	81.8% to 87.8%	81.8% to 87.8%	

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2025-26)	418,990,102.97	474,770,725.59	88.3%		Not Met
1st Subsequent Year (2026-27)	417,760,048.15	463,235,935.15	90.2%		Not Met
2nd Subsequent Year (2027-28)	393,451,902.20	438,927,789.20	89.6%		Not Met

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

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

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

Explanation:
(required if NOT met)

The district is working to balance while ensuring staffing levels remain appropriate to support student needs. Adjustments are being made to align salary and benefit costs with fiscal sustainability while maintaining essential services.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.47%)	(1.18%)	(.66%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.47% to 5.53%	-11.18% to 8.82%	-10.66% to 9.34%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.47% to 0.53%	-6.18% to 3.82%	-5.66% to 4.34%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	40,586,628.14		
Budget Year (2025-26)	34,777,256.64	(14.31%)	Yes
1st Subsequent Year (2026-27)	34,777,257.00	0.00%	No
2nd Subsequent Year (2027-28)	34,777,257.00	0.00%	No

Explanation:
(required if Yes)

Decrease due mostly to expiring one-time ESSER grant funds and projected Title IV funds

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	157,456,294.38		
Budget Year (2025-26)	132,606,305.26	(15.78%)	Yes
1st Subsequent Year (2026-27)	121,139,681.00	(8.65%)	Yes
2nd Subsequent Year (2027-28)	121,139,681.00	0.00%	No

Explanation:
(required if Yes)

Decrease for both 2025-26 and 2026-27 is mainly due to expiring one-time grant funds

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	44,457,652.57		
Budget Year (2025-26)	25,510,969.04	(42.62%)	Yes
1st Subsequent Year (2026-27)	25,510,969.00	0.00%	No
2nd Subsequent Year (2027-28)	25,510,969.00	0.00%	No

Explanation:
(required if Yes)

Decrease is mostly due to receipt of one-time funds such as reimbursement payments for LEA-Medical billing, CalShape, and donations plus other local revenue.

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

First Prior Year (2024-25)	30,067,286.75		
Budget Year (2025-26)	30,734,364.16	2.22%	Yes
1st Subsequent Year (2026-27)	23,370,075.00	(23.96%)	Yes
2nd Subsequent Year (2027-28)	25,632,273.00	9.68%	Yes

Explanation:
(required if Yes)

Slight increase between 2024-25 and 2025-26 reflect an additional book adoption planned in 2025-26. Decrease in the subsequent years reflect planning years for future book adoptions.

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

First Prior Year (2024-25)	120,914,078.30		
Budget Year (2025-26)	92,140,981.98	(23.80%)	Yes
1st Subsequent Year (2026-27)	82,511,690.00	(10.45%)	Yes
2nd Subsequent Year (2027-28)	82,710,516.00	.24%	No

Explanation:
(required if Yes)

The adjustments between 2024-25 and 2025-26 and the subsequent years reflect the result of the effort made to carefully analyze the vital services needed to support our schools and departments.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	242,500,575.09		
Budget Year (2025-26)	192,894,530.94	(20.46%)	Not Met
1st Subsequent Year (2026-27)	181,427,907.00	(5.94%)	Met
2nd Subsequent Year (2027-28)	181,427,907.00	0.00%	Met

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

First Prior Year (2024-25)	150,981,365.05		
Budget Year (2025-26)	122,875,346.14	(18.62%)	Not Met
1st Subsequent Year (2026-27)	105,881,765.00	(13.83%)	Not Met
2nd Subsequent Year (2027-28)	108,342,789.00	2.32%	Met

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

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

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

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

Decrease due mostly to expiring one-time ESSER grant funds and projected Title IV funds

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

Decrease for both 2025-26 and 2026-27 is mainly due to expiring one-time grant funds

Explanation:
Other Local Revenue

Decrease is mostly due to receipt of one-time funds such as reimbursement payments for LEA-Medical billing, CalShape, and donations plus other local revenue.

(linked from 6B
if NOT met)

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

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

Slight increase between 2024-25 and 2025-26 reflect an additional book adoption planned in 2025-26. Decrease in the subsequent years reflect planning years for future book adoptions.

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

The adjustments between 2024-25 and 2025-26 and the subsequent years reflect the result of the effort made to carefully analyze the vital services needed to support our schools and departments.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	834,234,616.23			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	834,234,616.23	25,027,038.49	25,353,165.61	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	17,291,903.53	19,011,025.06	19,814,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	17,291,903.53	19,011,025.06	19,814,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	864,595,176.68	950,551,252.77	990,695,611.77
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	864,595,176.68	950,551,252.77	990,695,611.77
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	.7%	.7%	.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	35,380,012.24	492,375,513.26	N/A	Met
Second Prior Year (2023-24)	(31,868,667.26)	563,709,952.87	5.7%	Not Met
First Prior Year (2024-25)	(114,832,598.79)	576,813,731.46	19.9%	Not Met
Budget Year (2025-26) (Information only)	(28,533,806.25)	481,071,582.06		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The Board approved a deficit reduction plan in December 2024 and the District is continuing to implement and refine the plan.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	144,426,753.27	188,636,973.30	N/A	Met
Second Prior Year (2023-24)	188,724,625.90	224,007,494.37	N/A	Met
First Prior Year (2024-25)	184,624,376.95	192,138,827.11	N/A	Met
Budget Year (2025-26) (Information only)	77,306,228.32			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	110,300,859.77		Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	32,109	31,136	31,156
District's Reserve Standard Percentage Level:	2%	2%	2%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F 1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	834,234,616.23	815,102,855.10	790,029,720.73
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	834,234,616.23	815,102,855.10	790,029,720.73

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	16,684,692.32	16,302,057.10	15,800,594.41
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	16,684,692.32	16,302,057.10	15,800,594.41

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	16,685,000.00	16,303,000.00	15,801,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,685,000.00	16,303,000.00	15,801,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	16,684,692.32	16,302,057.10	15,800,594.41
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The district has a contingent liability related to ongoing litigation concerning Sexual Abuse and Molestation cases. While the exact financial impact remains uncertain, the district acknowledges the potential for legal settlements or judgements that may require funding. These liabilities could impact the budget, particularly if the litigation results in financial obligations for the district. At this time, the district is actively monitoring the situation and will update the budget as necessary to address any emerging costs related to these cases.

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

These are positions budgeted with one-time resources, i.e., Learning Recovery Block Grant, Blue Meridian, CCSP Implementation Grant, and Learning Communities for School Success Programs.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(162,128,356.25)			
Budget Year (2025-26)	(163,517,692.41)	1,389,336.16	.9%	Met
1st Subsequent Year (2026-27)	(166,320,831.00)	2,803,138.59	1.7%	Met
2nd Subsequent Year (2027-28)	(168,320,831.00)	2,000,000.00	1.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	5,870,009.64			
Budget Year (2025-26)	6,300,856.47	430,846.83	7.3%	Met
1st Subsequent Year (2026-27)	6,300,856.47	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	6,300,856.47	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	11	Fund 01 and Fund 40	Fund 56	56,064,108
General Obligation Bonds	23	Fund 51	Fund 51	506,276,822
Supp Early Retirement Program	4	Fund 01	Fund 01	11,811,834
State School Building Loans				
Compensated Absences	Ongoing	Fund 01	Fund 01	5,703,359

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

Construction Loan	3	Fund 25	Fund 56	7,038,702
TOTAL:				586,894,825

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)			
Leases				
Certificates of Participation	3,986,900	4,062,199	4,153,124	4,237,483
General Obligation Bonds	30,538,096	28,945,052	27,318,017	46,845,998
Supp Early Retirement Program	3,937,278	3,937,278	3,937,278	0
State School Building Loans				
Compensated Absences	5,703,359	5,703,359	5,703,359	5,703,359
Other Long-term Commitments (continued):				
Construction Loan	1,779,426	1,802,868	1,864,717	1,924,353
Total Annual Payments:	45,945,059	44,450,756	42,976,495	58,711,193
Has total annual payment increased over prior year (2024-25)?		No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

The scheduled payment on the bond are expected to be higher in FY 2026-27

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

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

Medical and dental benefits are provided varying from 8 to 13 years depending on length in service, but not beyond age 65. *Requires service from 10 years for up to 8 years of coverage to 35 years for up to 13 years of coverage. Minimum age requirement is retirement under CalSTRS or CalPERS. The district contribution is 100% to cap and the cap is the lowest cost HMO. **Age 70 for those hired before 4/28/99 for certificated, 7/1/98 for classified. ***Those hired prior to a date that varies by employee group are not limited to the lowest cost HMO. All employees are subject to employee contribution that varies by medical plan selected.

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	16,577,059

4. OPEB Liabilities

a. Total OPEB liability

265,375,388.00

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

48,699,488.00

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

216,675,900.00

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

Actuarial

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

6/30/2023

5. OPEB Contributions

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	47,067,101.76	45,317,904.00	45,698,298.00
	33,154,118.02	33,154,118.02	33,154,118.02
	23,636,502.55	22,658,952.00	22,849,149.00
	871.00	900.00	920.00

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

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

d. Number of retirees receiving OPEB benefits

	47,067,101.76	45,317,904.00	45,698,298.00
	33,154,118.02	33,154,118.02	33,154,118.02
	23,636,502.55	22,658,952.00	22,849,149.00
	871.00	900.00	920.00

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

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

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

Yes

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

The Santa Ana Unified School District has been self-insured and self-administered since July 1, 1977. Excess insurance with a self-insured retention of one million was purchased beginning November 1, 2009. Claims are handled internally.
--

3. Self-Insurance Liabilities

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

16,522,980.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs	7,819,862.23	7,047,470.00	6,931,557.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2,560	2,249	2,203	2,203

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations have not started with bargaining units for 2025-26 school year.
--

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

3,386,334		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

7. Amount included for any tentative salary schedule increases

0	0	0
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

Yes	Yes	Yes
35,961,374	38,753,056	43,022,416
89.0%	89.0%	89.0%
15.0%	15.0%	15.0%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,766,446	1,877,545	1,590,590
(62.0%)	6.0%	(15.0%)

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

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

Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	2,278	2,295	2,295	2,295

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations have not started with bargaining units for 2025-26 school year.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,793,038		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	36,706,572	40,382,134	44,830,967
3.	Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4.	Percent projected change in H&W cost over prior year	15.0%	15.0%	15.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	663,298	652,433	810,180
3.	Percent change in step & column over prior year	87.0%	(2.0%)	24.0%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	332	321	321	321

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Negotiations have not started with bargaining unit for 2025-26 school year.

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

Negotiations Settled

2. Salary settlement:

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

604,270			
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)	
0	0	0	

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	5,133,227	5,647,236	6,269,382
Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
Percent projected change in H&W cost over prior year	15.0%	15.0%	15.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	363,295	349,609	437,613
Percent change in step & column over prior year	(64.0%)	(4.0%)	25.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 24, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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