

BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
Governing Board of the Los Angeles Unified School District

REGULAR MEETING ORDER OF BUSINESS

333 South Beaudry Avenue, Board Room
 1208 Magnolia Avenue, Gardena, CA 90247
 9945 Laurel Canyon Blvd, Pacoima, CA 91331
 11:00 a.m., Tuesday, June 24, 2025

Roll Call

Pledge of Allegiance

Land Acknowledgment

Board President's Reports

Labor Partners

Superintendent's Reports

Safety Update

Consent Items

Items for action are assigned by the Board at the meeting to be adopted by a single vote. Any item may be pulled off of the consent calendar for further discussion by any Board Member at any time before action is taken.

General Public Comment (Approximately 3:30 P.M.)

Providing Public Comment

The Board of Education encourages public comment on the items for action on this Regular Board Meeting agenda and all other items related to the District. Any individual wishing to address the Board must register to speak using the Speaker Sign Up website: <https://boardmeeting.lausd.net/speakers>, and indicate whether comments will be provided over the phone or in person. Registration will open 24 hours before the meeting. Each action item will allow for ten (10) speakers, except those items for which a Public Hearing will be held will allow for 15 speakers, and 20 speakers may sign up for general Public Comment.

Each speaker will be allowed a single opportunity to provide comments to the Board, with the exception of public hearings, and shall be given two minutes for their remarks. **Speakers signed up to speak on an agenda item must constrain their remarks specifically to the item or items on the agenda or may be ruled out of order.**

Public comment can be made in-person or by telephone, and members of the public must sign up on-line for either method, as described above. Members of the public can only make remote public comment by calling 1-888-475-4499 (Toll Free) and entering the Meeting ID: **879 7060 8197**.

Speakers addressing items not on the agenda will be heard at approximately 3:30 p.m. Speakers commenting on items on the consent calendar will be heard prior to the Board's consideration of the items, and speakers on items not on the consent calendar will be heard when the item is before the Board.

Speakers who do not register online to provide comments may use the following alternative methods to provide comments to Board Members:

- Email all Board Members at boardmembers@lausd.net;
- Mail comments via US Mail to 333 S. Beaudry Ave., Los Angeles, CA 90017; and
- Leave a voicemail message at 213-443-4472, or fax 213-241-8953. Communications received by 5 p.m. the day before the meeting will be distributed to all Board Members.

Speakers who have registered to provide public comments over the phone need to follow these instructions:

1. Call 1-888-475-4499 (Toll Free) and enter Meeting ID: **879 7060 8197** at the beginning of the meeting.
2. Press #, and then # again when prompted for the Participant ID.
3. Remain on hold until it is your turn to speak.
4. Call in from the same phone number entered on the Speaker Sign Up website. If you call from a private or blocked phone number, we will be unable to identify you.
5. When you receive the signal that your phone has been removed from hold and or unmuted, please press *6 (Star 6) to be brought into the meeting.

Please contact the Board Secretariat at 213-241-7002 if you have any questions.

The Office of the Inspector General would like to remind you that they investigate the misuse of LAUSD funds and resources as well as retaliation for reporting any misconduct. Anyone can make a report via the OIG hotline on their website (<https://www.lausd.org/oig>), by telephone at 213-241-7778, or by emailing inspector.general@lausd.net. Reports are confidential and you can remain anonymous if you wish.

Attending the Meeting

Please note there are three ways members of the public may watch or listen this Regular Board Meeting: (1) online ([Live stream](#) or [join the zoom webinar](#)) (2) by telephone by calling 1-888-475-4499 (Toll Free) and entering the Meeting ID: **879 7060 8197**, or (3) in person.

New Business for Action

1. Board of Education Report No. 336-24/25
Business and Finance Division
(Adoption of the Proposed 2025-26 Budget) Recommends adoption of the proposed 2025-26 budget.
2. Board of Education Report No. 390-24/25
Office of Strategy
(Adoption of the 2025 LAUSD Local Control and Accountability Plan and Presentation of the 2025 State Accountability Dashboard Local) Recommends approval of the adoption of the 2025 LAUSD Local Control and Accountability Plan.
3. Board of Education Report No. 391-24/25
Office of Strategy
(Adoption of the LAUSD Affiliated Charter Schools' 2025 and Accountability Plans and Presentation of the 2025 State Accountability Dashboard Local Indicators for Affiliated Charters) Recommends approval of the adoption of the LAUSD Affiliated Charter Schools' 2025 Local Control and Accountability Plans.
4. Board of Education Report No. 405-24/25
Human Resources Division
(Approval of Routine Personnel Actions). Recommends approval of 5,888 routine personnel actions (including, but not limited to elections, promotions, transfers, leaves, terminations, separations, permits and approval of senior management contracts)

Miscellaneous Business

5. Receipt of Results of the April 2025 General Obligation Bond Sale and Comparison of Good Faith Costs of issuance Estimates and Actuals (080-24/250)

Correspondence and Petitions

6. Report of Correspondence (ROC-012-24/25)

Minutes for Board Approval (Min-009-24/25)

7. April 9, 2024, Regular Board Meeting
December 10, 2024, Regular Board Meeting
January 15, 2025, Regular Board Meeting, Including Closed Session Items
May 13, 2025, Regular Board Meeting

Resolutions Requested by the Superintendent

8. Reappointment of Member to the School Construction Bond Citizens' Oversight Committee (Dr. Samantha Rowles) Sup Res-008-24/25

Resolved, That the Governing Board of the Los Angeles Unified School District appoints Dr. Samantha Rowles, LAUSD parent of a child enrolled in the District and active in a parent-teacher organization (Section 3.1.5 of MOU), as a member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing July 14, 2025; and the District's Ethics Office received Dr. Rowles' conflict of interest statement certifying, among other things, that Dr. Rowles is not an employee, official, vendor, contractor, or consultant of the District.

9. Reappointment of Member to the School Construction Bond Citizens' Oversight Committee (Patrick MacFarlane) Sup Res-009-24/25

Resolved, That the Governing Board of the Los Angeles Unified School District appoints Mr. Patrick MacFarlane as the nominee of the Early Childhood Alliance (formerly the Los Angeles Preschool Advocacy Initiative, LAPAI, Coalition), which includes partnerships with Advancement Project, InnerCity Struggle, and the California Community Foundation, as a member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing June 25, 2025; and the District's Ethics Office received Mr. MacFarlane's conflict of interest statement certifying, among other things, that Mr. MacFarlane is not an employee, official, vendor, contractor, or consultant of the District.

10. Appointment of Member to the School Construction Bond Citizens' Oversight Committee (Charlotte Lerchenmuller) Sup Res-010-24/25

Resolved, That the Governing Board of the Los Angeles Unified School District appoints Ms. Charlotte Lerchenmuller, as the nominee of the Association of California School Administrators - Retired (ACSA-R), as a member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing June 25, 2025; and the District's Ethics Office received Ms. Lerchenmuller's conflict of interest statement certifying, among other things, that Ms. Lerchenmuller is not employee, official, vendor, contractor, or consultant of the District.

11. Reappointment of Member to the School Construction Bond Citizens' Oversight Committee (Michael Hamner) Sup Res-011-24/25

Resolved, That the Governing Board of the Los Angeles Unified School District appoints Mr. Michael Hamner, as the nominee of the American Institute of Architects, as Member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing on August 24, 2025; and the District's Ethics Office received Mr. Hamner's conflict of interest statement certifying, among other things, that Mr. Hamner is not an employee, official, vendor, contractor, or consultant of the District

Miscellaneous Business Continued

12. 2025-2026 Board and Committee Meeting Schedules (Misc-081-24/25)

Adjournment

Please note that the Board of Education may consider at this meeting any item referred from a Board Meeting 5 calendar days prior to this meeting (Education Code 54954.2(b)(3)). The Board of Education may also refer any item on this Order of Business for the consideration of a committee or meeting of the Board of Education.

Requests for disability related modifications or accommodations shall be made 24 hours prior to the meeting to the Board Secretariat in person or by calling (213) 241-7002.

If you or your organization is seeking to influence an agreement, policy, site selection or any other LAUSD decision, registration may be required under the District's Lobbying Disclosure Code. Please visit <http://ethics.lausd.net/> to determine if you need to register or call (213) 241-3330.

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the Security Desk on the first floor of the Administrative Headquarters, and at:
<https://www.lausd.org/boe#calendar73805/20250605/event/71716>

Items circulated after the initial distribution of materials are available for inspection at the Security Desk.

TAB 1



Board of Education Report

File #: Rep-336-24/25, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/24/2025

Adoption of the Proposed 2025-26 Budget

June 17, 2025 (PUBLIC HEARING)

June 24, 2025 (ADOPTION)

Business and Finance Division

Brief Description:

(Adoption of the Proposed 2025-26 Budget) Recommends adoption of the proposed 2025-26 budget.

Action Proposed:

Authorization for the following actions:

- (1) Adoption of the Proposed 2025-26 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2025 in the manner prescribed by law.
- (2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment B).
- (3) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account (“EPA”) for Fiscal Year (FY) 2025-26 in accordance with the provision of Proposition 30 (Attachment C).
- (4) Delegation of authority to the Chief Financial Officer, Deputy Chief Financial Officer, the Controller, or their designee to make interfund transfers and/or temporary borrowings in accordance with the 2025-26 adopted LA Unified budget and Education Code section 42603. For reference, see Attachment E for a history of interfund transfers.
- (5) Approval of the enclosed Resolution to Commit Funding to Protect Against Federal Uncertainties (Attachment F).

Background:

Annually, the Board of Education (Board) must hold a public hearing and adopt a budget consistent with the provisions of Education Code Section 42127. Upon adoption, the budget is to be submitted to the Los Angeles County Office of Education (LACOE) on or before July 1.

With the passage of Proposition 30, LA Unified shall receive part of its State entitlement through revenues from the Education Protection Account (EPA). In order to receive these entitlements, the Board must, at an open meeting, make spending determinations regarding EPA funds.

Proposition 30 revenues, extended by Proposition 55 through 2030, are allocated to school districts through the EPA. These are not additional funds outside of the Local Control Funding Formula, but rather another source

of the general purpose funds (similar to local property taxes) that offsets what would otherwise be state funding.

EPA funds may not be used for any salaries or benefits of administrators or any other administrative costs. LA Unified is also required to annually publish on its website an accounting of how much EPA funds were received and how the funds were spent.

Sections 42127 and 52062 of the Education Code require two separate Governing Board public meetings for the Local Control and Accountability Plan (LCAP) and the Budget, one for the public hearing of the LCAP and Budget and a subsequent meeting for the adoption. The LCAP public hearing and adoption must occur at the same meetings as the budget public hearing and adoption.

As required by Senate Bill (SB) 858/751, Attachment D sets forth the minimum reserve level required in each year, amounts of assigned and unassigned ending balance that exceed the minimum, and reasons for the reserve being greater than the minimum.

The interfund transfer and temporary borrowing authorization is an annual request to allow staff to process accounting transactions related to interfund transfers and temporary borrowings. Interfund transfers are made between funds for various purposes, including transfers for debt service requirements. Temporary borrowings are made in situations where LA Unified advances cash from a fund with sufficient cash balance to pay obligations of a fund with insufficient cash balance. Repayments of the cash advances are made within statutory timelines.

Expected Outcomes:

The expected outcome is an adopted budget for FY 2025-26 that shall enable LA Unified to comply with Education Code Section 42127. A further expected outcome is adoption of Resolution Regarding EPA expenditures for 2025-26. Additionally, approval of the Resolution to Commit Funding to Protect Against Federal Uncertainties shall ensure funds are used for a specific purpose(s) unless the Board takes subsequent formal action to uncommit the originally imposed constraint. Furthermore, approval of interfund transfers and temporary borrowings authorization shall ensure that interfund transfers and/or temporary borrowings are authorized beginning in July 2025. This will enable LA Unified staff to make required and timely interfund transfers or temporary borrowings in the 2025-26 fiscal year.

Board Options and Consequences:

Should the Board adopt the item, approve authorizing the proposed actions, LA Unified will meet the annual budget adoption requirements of Education Code Section 42127.

If the Board does not authorize the proposed actions, LA Unified will not meet the requirements of Education Code Section 42127. Non-approval of the EPA resolution as set forth in Proposition 30, extended by Proposition 55, may place the EPA entitlement at risk. Without approval to commit funding to protect against federal uncertainties, LA Unified will not be able to implement any proposed changes to commitments. Without prior approval to process interfund transfers and temporary borrowings, LA Unified staff will not have the authority to make required and timely interfund transfers and/or temporary borrowings in Fiscal Year 2025-26.

Policy Implications:

Adoption of the Proposed 2025-26 Budget, approval of the Resolution Regarding Expenditures from the EPA, approval of the Resolution to Commit Funding to Protect Against Federal Uncertainties, and delegation of

authority to make interfund transfers and/or temporary borrowings shall comply with the Education Code and Governmental Accounting Standards Board (GASB) requirements.

Budget Impact:

Adoption of the Proposed 2025-26 Budget.

Student Impact:

Compliance with Education Code and GASB requirements ensures that LA Unified shall continue to operate and serve its student population responsibly.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The proposed budget is LA Unified's plan for the upcoming school year 2025-26 related to anticipated revenues and expenditures for all LA Unified funds with the General Fund being the largest fund. This budget includes Federal, State, and Local resources that are allocated directly to schools based on student needs that are measured by various indicators. Resources are allocated to address student needs. Programs allocated using various needs indicators include, but are not limited to, the Student Equity Needs Index (SENI), Black Student Achievement Plan (BSAP), Arts Program, and Title I.
Resource Prioritization	4	Within the General Fund is the Local Control Funding Formula (LCFF) which is the largest unrestricted source of funding for schools. LCFF provides baseline funding for all students and additional resources to schools with high concentrations of low-income students, English Learners, and students in foster care.
Results	4	The budget includes investments in schools to improve student achievement and equity across all student groups. The goal is to build fairness and inclusion and ensure every student has the opportunity to achieve their academic goals.
TOTAL	12	

Issues and Analysis:

None

Attachments:

Attachment A - Executive Summary
Attachment B - Budget Assumptions and Policies
Attachment C - Education Protection Act Resolution
Attachment D - Ending Balance Disclosure
Attachment E - Interfund Transfer Schedule
Attachment F - Resolution to Commit Funding to Protect Against Federal Uncertainties
Attachment G - Standardized Account Code Structure Form - 2025

File #: Rep-336-24/25, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/24/2025

At the following link, you may view

[Proposed 2025-26 Budget Book](#)

<https://drive.google.com/file/d/1tsGCX6BwOuZbHVOWBWlBuRRLjPQ7e4VA/view?usp=sharing>

Submitted:

06/12/25, Revision # 1


File #: Rep-336-24/25, Version: 1
In Control: Business & Finance Division

Agenda Date: 6/24/2025


RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED & PRESENTED BY:

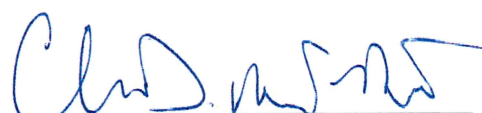

PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

APPROVED & PRESENTED BY:


CHRISTOPHER D. MOUNT-BENITES
Chief Financial Officer
Business and Finance Division

REVIEWED BY:


NOLBERTO DELGADILLO
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

EXECUTIVE SUMMARY – ADOPTION OF THE PROPOSED 2025-26 BUDGET

Each year, on or before June 30th, the Board adopts a budget for the upcoming fiscal year. The Board is scheduled to conduct a hearing of the 2025-26 Budget on June 17, 2025, and consider its final adoption on June 24, 2025.

The Local Control and Accountability Plan (LCAP) follows the same hearing and adoption period. The Budget and LCAP represent the culmination of public discussions on LA Unified's instructional priorities and investments.

Highlights

Below are the major highlights for the Proposed 2025-26 Budget:

- Reflection of the Governor's May Revision which provides a cost-of-living adjustment (COLA) of 2.30% for the Local Control Funding Formula (LCFF) and Special Education AB 602 funding.
- LCFF projected revenue funded on the average of three prior years' Average Daily Attendance (ADA) as authorized by the 2022-23 Enacted State Budget to mitigate the impact of declining enrollment and attendance.
- Projected ADA based on an assumption of 92% ratio of ADA to enrollment.
- TK Ratio Add-on Funding is estimated based on a per ADA rate of \$5,545 inclusive of COLA and additional funding to lower student-to-adult ratio to 10:1 from 12:1.
- Inclusion of projected revenue from Proposition 28 (The Arts and Music in Schools Funding Guarantee and Accountability Act). LA Unified's proposed budget reflects \$71.9 million in estimated Prop 28 funding.
- Inclusion of State revenues for the Expanded Learning Opportunities Program (ELOP) of \$468.3 million, and for the LCFF Equity Multiplier of \$33.0 million.
- Reflection of a \$122.6 million contribution from all funds to the employees' Other Post-Employment Benefits (OPEB) trust account. An additional OPEB contribution of \$213.1 million to meet the annual required contribution.
- Updated 2024-25 projected Unassigned/Unappropriated General Fund ending balance of \$1,915.1 million in the multi-year projection.
- Projected positive Unassigned/Unappropriated ending balances in Fiscal Years 2025-26, and 2026-27, and a negative ending balance in Fiscal Year 2027-28.
- A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of \$17.3 million. The ending balance of Fund 17 is \$575.2 million.

LA Unified is balanced in 2025-26 and 2026-27, but is projected to have a negative ending balance in 2027-28.

LA Unified is projected to have a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline, expenditures have not been reduced proportionately. The 2025-26 Proposed Budget includes the drawdown of one-time fund balance over the multi-year projection. On April 15, 2025, Los Angeles County Office of Education

(LACOE) requested that the District address its deficit spending through submission of a Board-approved Fiscal Stabilization Plan (FSP).

Table I provides a reconciliation of the Unassigned/Unappropriated General Fund ending balances from the Second Interim Report (March 2025) to the Proposed Budget (June 2025).

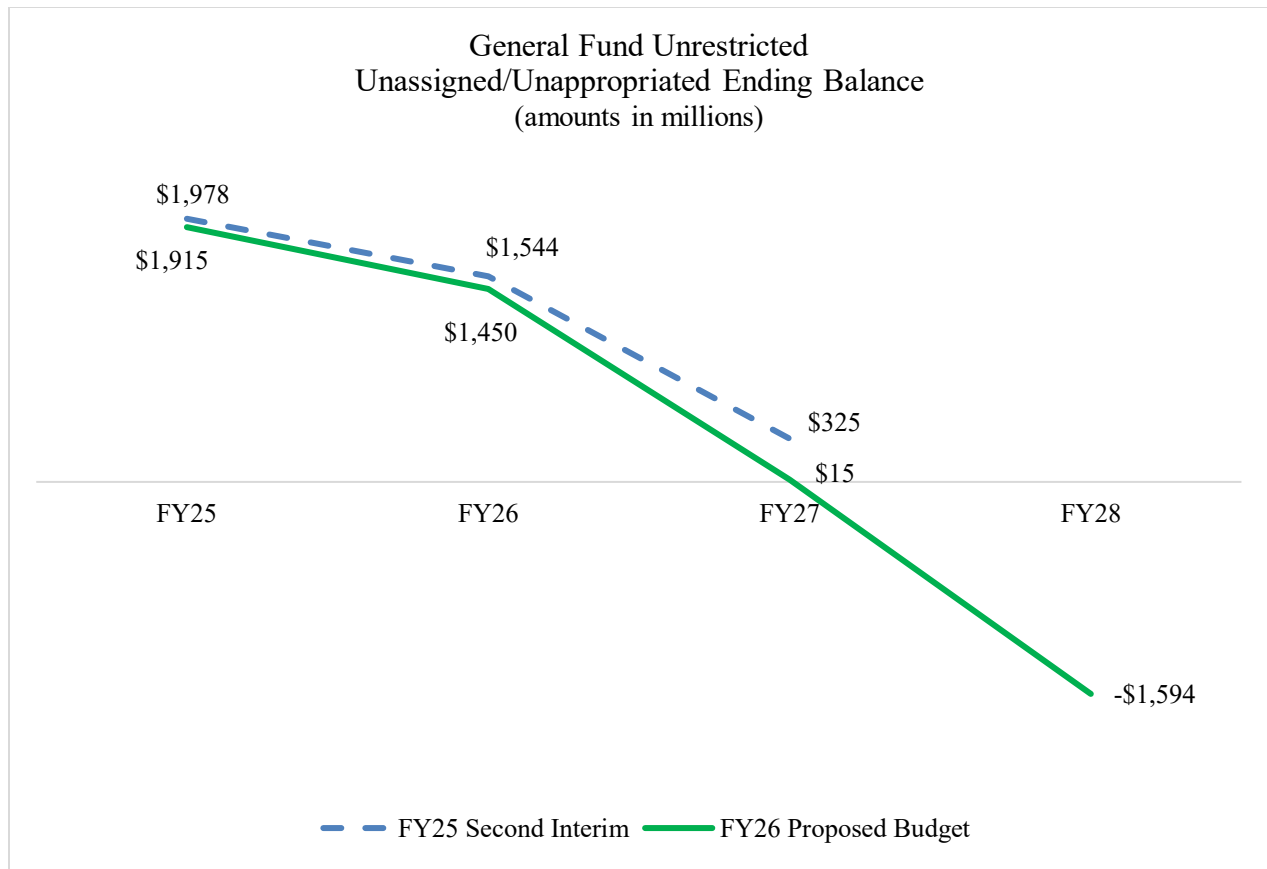
Table I. Estimated Unassigned/Unappropriated General Fund Ending Balances

Reconciliation from Second Interim to Proposed Budget – March 2025 to June 2025 (Amounts in millions)	2025-26	2026-27	2027-28
Unassigned/Unappropriated Ending Balance at Second Interim (March 2025)	\$ 1,543.5	\$ 325.4	N/A
Changes from Second Interim to Proposed Budget	\$ (93.4)	\$ (310.1)	N/A
Estimated Unassigned/Unappropriated Ending Balance (June 2025)	\$ 1,450.1	\$ 15.3	\$ (1,593.7)

Attachment D of the board report lists the estimated Assigned ending balances for 2025-26 through 2027-28.

The net changes from Second Interim to Proposed Budget are due to the following:

- Decrease in LCFF revenues due to lower COLA and reduced TK Ratio Add-on Funding rate per ADA as changes from the 2025-26 May Revision.
- Increase in projected interest income due to higher average daily cash balance from previous estimates.
- Special Reserve Fund- Noncapital Outlay (Fund 17) at 5% of total expenditures and other financing uses.
- Restoration of positions.
- Lower debt service due to Certificates of Participation (COPs) partial defeasance.
- Lower projected ongoing expenditures from continuous budget analysis.
- Updates to contributions to Routine Repair and Maintenance Account (RRMA) and Reserve for Economic Uncertainties (REU) to meet statutory requirements.



Next Steps

Governor Newsom presented the 2025-26 May Revision with a balanced state budget of \$322 billion on May 14, 2025, which included closing a \$12 billion budget shortfall due to the combined effect of lesser revenue mostly from capital gains and expenditure growth mainly from Medi-Cal. The revised budget addressed the \$12 billion deficit from a combination of reductions, borrowing, and fund shifts in solutions. The 2025-26 May Revision Budget provided 2.30% COLA and Proposition 98 minimum funding of \$114.6 billion. While ongoing school programs were protected from cuts, the education budget has worsened as well since January just like the state budget. Proposition 98 revised levels decreased by \$4.6 billion across the three-year budget window, a deferral of \$1.8 billion from June 2026 to July 2026 to fully fund LCFF, and zero balance of the Proposition 98 Rainy Day Fund by 2025-26. The Legislature has until June 15 to pass the budget after which the budget is sent to the Governor for his signature. Updates to the Board of Education shall be provided to reflect provisions of the 2025-26 Enacted State Budget and trailer bills.

BUDGET ASSUMPTIONS AND POLICIES

2025-26 Fiscal Year:

1. The Governor's May Revision provides a 2.30% COLA (cost-of-living adjustment) for the Local Control Funding Formula (LCFF).
2. 2.30% statutory COLA for Special Education and selected categorical programs outside of LCFF.
3. A net enrollment decline of 6,491 to 396,070 in 2025-26 from 402,561 in 2024-25 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment decreased by 1,126 to 107,437 in 2025-26 from 108,563 in 2024-25.
4. LCFF-funded Average Daily Attendance (ADA) of 338,657.80 for non-charter schools, which is based on the average of the three prior years' ADA, and 35,068.29 for locally-funded (affiliated) charter schools, which is based on projected second period (P-2) 2025-26 ADA.
5. Assumes 92% of ADA to enrollment ratio based on actual P2 ADA from FY 2023-24 and FY 2024-25.
6. State Special Education (AB 602) funding reflects an increased base rate to \$918 per ADA in 2025-26 from \$897 per ADA in 2024-25.
7. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 309,661 and 85.95% for non-charter schools (including County Program students), and 18,715 and 50.46% on average for locally-funded (affiliated) charter schools.
8. Education Protection Account (EPA) portion of LCFF of \$764.2 million to be spent on instruction.
9. LCFF supplemental and concentration revenue of \$1,504.4 million with budgeted expenditures of the same amount.
10. Lottery unrestricted rate per ADA is estimated at \$191 per ADA. Restricted (Proposition 20) rate per ADA is estimated at \$82 per ADA.
11. The District will receive state revenues of approximately \$468.3 million from Expanded Learning Opportunities Program (ELO-P), \$71.9 million from Arts and Music in Schools (Proposition 28), and LCFF Equity Multiplier ¹ of \$33.0 million.

¹ LCFF equity multiplier is a separate restricted funding source and is not included in the LCFF entitlement.

12. Funding for employee health and medical benefits at the per participant rate set forth in the 2024-2025 Health Benefits agreement.
13. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$122.6 million from all funds. An additional OPEB contribution of \$213.1 million is included to meet the annual required contribution (ARC).
14. California State Teachers' Retirement System (CalSTRS) rates of 19.10%, which is the same as 2024-25.
15. Decrease of 0.24% in California Public Employees' Retirement System (CalPERS) rates to 26.81% in 2025-26 from 27.05% in 2024-25.

Summary of Selected Employee Benefits in General Fund Regular Programs:

(in millions)	2024-25	2025-26	2026-27	2027-28
CalSTRS (Employer)	\$692.6	\$695.0	\$654.3	\$650.6
CalSTRS (On Behalf) ²	\$299.6	\$299.6	\$299.6	\$299.6
CalPERS	\$385.2	\$358.5	\$354.9	\$366.4
Health and Welfare	\$1,224.5	\$1,162.2	\$1,255.5	\$1,388.7
Workers' Compensation	\$92.5	\$85.2	\$84.9	\$84.8
OPEB Trust	\$34.0	\$314.1	\$333.9	\$358.2

16. The District anticipates using \$612.3 million of ELO-P funds comprised of \$143.9 million carried over from 2024-25 and \$468.3 million of new funds received for 2025-26.
17. The District anticipates using \$243.2 million of Arts, Music, and Instructional Materials Discretionary Block Grant carried over from 2024-25.
18. Ongoing and major maintenance resources totaling \$336.3 million, reflecting 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on-behalf expenditures.

² State funding portion of the CalSTRS pension liability; this includes corresponding revenue from the State.

19. Contribution from all funds of \$102.0 million to the Workers' Compensation Fund. Inclusion of total Workers' Compensation actuarially determined funded liability of \$399.1 million.
20. Inclusion of bond measure, debt service, Certificates of Participation (COPs) proceeds funds, and other financing sources/uses.

Summary of Selected Costs in General Fund Regular Program

(in millions)	2024-25	2025-26	2026-27	2027-28
Utilities	\$152.6	\$117.6	\$117.6	\$117.6
Maintenance (RRGM)	\$387.5	\$336.3	\$311.2	\$314.1
Debt Service ³	\$50.0	\$28.5	\$28.5	\$28.5
Liability Self-Insurance Contribution	\$458.0	\$155.4	\$159.4	\$163.6
Special Education Contribution	\$1,128.0	\$1,374.9	\$1,348.4	\$1,406.3

21. A Reserve for Economic Uncertainties totaling \$115.2 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
22. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of \$17.3 million to calculate the 5% local reserve. The ending balance of Fund 17 is \$575.2 million.
23. Inclusion of 2025-26 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2025.
24. Estimated 2025-26 ending balances for the General Fund and other funds, reflecting the difference between estimated 2025-26 revenue and expenditure levels.
25. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2025-26 budget.
26. Authority to implement new 2025-26 revenues, if any, and increase budgeted appropriations accordingly.
27. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30.0 million.

³ 2025-26 Debt Service is comprised of COPS \$18.8 million in principal and \$9.7 million in interest payments mostly attributable to Refunding Lease (2020A, 2022, and 2023A). The total debt service for all District funds is \$28.5 million.

2026-27 and 2027-28 Fiscal Years:

1. Based on the School Services of California's Financial Projection Dashboard on the 2025-26 May Revision, the 2026-27 and 2027-28 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

	2024-25	2025-26	2026-27	2027-28
Statutory COLA	1.07%	2.30%	3.02%	3.42%
LCFF Funded COLA	1.07%	2.30%	3.02%	3.42%

2. A net enrollment decline of 10,979 to 385,091 in 2026-27 from 396,070 in 2025-26 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 866 to 106,571 in 2026-27 from 107,437 in 2025-26. A net enrollment decline of 9,430 to 375,661 in 2027-28 from 385,091 in 2026-27 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,661 to 104,910 in 2027-28 from 106,571 in 2026-27.
3. LCFF-funded ADA of 333,071.02 and 324,919.62 for non-charter schools in 2026-27 and 2027-28, respectively and 34,983.52 and 34,897.40 for locally-funded (affiliated) charter schools for 2026-27 and 2027-28, respectively.
4. Projected ADA based on an assumption of 92% ratio of ADA to enrollment.
5. For 2026-27 and 2027-28, three-year rolling average UPP of 86.21% and 86.02%, respectively, for non-charter schools (includes County Program students), 50.50% and 49.54% on average for locally-funded (affiliated) charter schools. Estimated UPC of 300,251 and 292,169 for non-charter schools (includes County Program students), for 2026-27 and 2027-28, respectively. Estimated UPC of 18,662 and 18,615 for locally-funded (affiliated) charter schools for 2026-27 and 2027-28, respectively.
6. EPA portion of the LCFF revenue of \$ 764.2 million in both 2026-27 and 2027-28, for instruction.
7. LCFF supplemental and concentration new revenues of \$1,533.8 million and \$1,539.7 million for 2026-27 and 2027-28, respectively, with corresponding expenditures of \$1,868.3 million and \$1,910.3 million.
8. For 2026-27 and 2027-28, 3.02% and 3.42% statutory COLA on the State portion of Special Education (AB 602 funding).
9. Statutory COLA of 3.02% for 2026-27 and 3.42% for 2027-28 for categorical programs outside of LCFF.

10. CPI of 2.98% in 2026-27 and 2.77% in 2027-28 on other operating expenditures, except utilities which is projected to remain the same as 2025-26.
11. No change in CalSTRS rates for 2026-27 and 2027-28, for estimated rates of 19.10% in both years.
12. Increase in CalPERS rate of 0.09% to 26.9% in 2026-27 from 26.81% in 2025-26. Increase in CalPERS rate of 0.90% to 27.8% in 2027-28 from 26.9% in 2026-27.
13. Funding for employee health and medical benefits at the per participant rate pursuant to the 2024-2025 Health Benefits agreement.
14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$183.9 million and \$245.1 million from all funds for 2026-27 and 2027-28, respectively. Additional OPEB contributions of \$183.0 million and \$157.4 million for 2026-27 and 2027-28, respectively, to meet the ARC.
15. The District anticipates using monies received from ELO-P of \$468.3 million each for 2026-27 and 2027-28.
16. Ongoing and major maintenance resources of \$311.2 million in 2026-27 and \$314.1 million in 2027-28 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures.
17. A Reserve for Economic Uncertainties totaling \$106.8 million and \$107.8 million for 2026-27 and 2027-28, respectively, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
18. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of \$41.7 million in 2026-27 to calculate the 5% local reserve. The ending balance of Fund 17 is \$533.5 million.
19. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30.0 million in 2026-27 and 2027-28.
20. Inclusion of the 2024-25 Unassigned/Unappropriated ending balances in the General Fund of \$1,915.1 million and result in an unassigned/unappropriated ending balance of -\$1,593.7 million in 2027-28. The negative unassigned/unappropriated ending balance in 2027-28 results in a qualified budget status for LA Unified.

SSC School District and Charter School Financial Projection Dartboard 2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26

Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,067	—	—	\$323
2025-26 Adjusted Base Grants ³	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On ⁴	\$5,545	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS

Factors	2024-25	2025-26	2026-27	2027-28	2028-29
California CPI	3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65
	Grades 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86
	Grades 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77
Interest Rate for Ten-Year Treasuries	4.23%	4.56%	4.58%	4.50%	4.40%
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷	\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26

Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.

**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION
PROTECTION ACCOUNT FOR FISCAL YEAR 2025-26**

WHEREAS, the voters approved Proposition 30 on November 5, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, the voters approved Proposition 55 on November 8, 2016 to extend the temporary personal income tax increases enacted in 2012;

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools, and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

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WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the Los Angeles Unified School District (“District”) shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts, and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts, and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

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NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36, and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the District;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Los Angeles Unified School District has determined to spend the monies received from the Education Protection Act as set forth in the following attachment (2025-26 Education Protection Account Budgeted Expenditures by Function – Detail).

DATED: June 24, 2025

 Scott M. Schmerelson, Board President

 Michael McLean, Executive Officer of the
 Governing Board of the Los Angeles
 Unified School District

2025-26 Education Protection Account
Budgeted Expenditures by Function - Detail
Expenditures through: June 30, 2026
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	764,217,110.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		764,217,110.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	764,217,110.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services Other	3700	0.00
Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		764,217,110.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Ending Balance Reserve Requirements

Beginning in 2015-16, LA Unified must determine the minimum reserve level amounts of estimated assigned and unassigned ending balances that exceed the required minimum under Senate Bill (SB) 858/751. LA Unified must also state reasons for the reserve being greater than the minimum.

Assigned ending balances for General Fund School Allocation and School Site Program Carryover categories are the main accounts that school sites use for their local needs. Assigned ending balances for Districtwide costs include set-asides primarily for school resources.

The committed balance for Other Commitments is to set-aside funds to protect against Federal uncertainties.

Balances in Fund 17, Special Reserve for Other Than Capital Outlay Projects, reflect LA Unified's 5% local reserve. This newly-created board-approved fund increases transparency by reporting reserve balances separately.

The Unassigned/Unappropriated balances are amounts that could be used for any Board approved purposes and have not been designated for a specific use. The Unassigned/Unappropriated ending balance of \$1,450.1 million in 2025-26 is a factor in balancing 2026-27 and 2027-28.

LA Unified's Proposed 2025-26 Budget meets reserve requirements in fiscal year 2025-26 and 2026-27, but projected to not meet the minimum reserve requirement in fiscal year 2027-28. A Fiscal Stabilization Plan will be submitted as a separate board item to address the deficit in fiscal year 2027-28.

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The table below shows the calculation of the minimum reserve requirement, as well as the estimated assigned, unassigned, and Special Reserve Fund-Noncapital Outlay ending balance for Fiscal Years 2025-26 through 2027-28:

Calculation of Minimum (in millions)	2025-26	2026-27	2027-28
Expenditure & Other Financing Uses	\$ 11,504.8	\$ 10,670.7	\$10,767.1
Minimum Reserve Levels applicable for the District	1%	1%	1%
Minimum Reserve Requirements	\$ 115.0	\$ 106.7	\$ 107.7
Estimated Assigned, Unassigned and Special Reserve Fund-Noncapital Outlay Ending Balances			
Assigned Ending Balances	\$ 413.0	\$ 448.6	\$ 476.8
Unassigned Ending Balances			
-Reserve for Economic Uncertainty	115.2	106.8	107.8
-Unassigned/Unappropriated	1,450.1	15.3	(1,593.7)
Special Reserve Fund-Noncapital Outlay (Fund 17)			
-Reserve for Economic Uncertainty	575.2	533.5	538.5
Total Assigned, Unassigned, and Special Reserve Fund-Noncapital Outlay Ending Balance	\$ 2,553.6	\$ 1,104.2	\$ (470.6)
Excess over Minimum	\$ 2,438.5	\$ 997.5	\$ (578.3)

The assigned ending balances are amounts that can be used for any purpose but have been designated for a specific future use. Committed Balances are self-imposed constraints approved by the Board of Education through a formal action. LA Unified's Assigned Ending Balances are grouped into the following categories:

Breakdown of Assigned Balances (in millions)	2025-26	2026-27	2027-28
General Fund School Allocation	\$ 0.0	\$ 0.0	\$ 0.0
School Site Programs	\$ 138.0	\$ 155.6	\$ 182.8
Proportionality	\$ 10.3	\$ 10.3	\$ 10.3
Districtwide Costs	\$ 259.9	\$ 277.3	\$ 277.6
Central Office	\$ 4.8	\$ 5.4	\$ 6.1
Total Assigned Ending Balances	\$ 413.0	\$ 448.6	\$ 476.8

Breakdown of Committed Balances (in millions)	2025-26	2026-27	2027-28
Other Commitments-Federal Uncertainties	\$ 46.1	\$ 46.1	\$ 46.1
Total Committed Ending Balances	\$ 46.1	\$ 46.1	\$ 46.1

ASSIGNED BALANCES

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	FY25 Estimates	FY26 Estimates	FY27 Estimates	2027-28 Estimates
General Fund School Allocation	13027	General Fund School Program	\$ 65.4	\$ -	\$ -	\$ -
General Fund School Allocation Total			65.4	-	-	-
<i>General Fund School Allocation, Percentage of Total Assigned Balance</i>			<i>5%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>
School Site Programs	Various	School Donations	22.7	6.6	6.6	6.6
School Site Programs	Various	Filming/Non-Filming Rental	19.2	20.7	22.1	23.2
School Site Programs	11266	Community Schools Resolution	19.1	12.8	16.8	20.7
School Site Programs	14503	Proposition 39 Over-Allocated Space-School	6.9	6.9	12.8	18.6
School Site Programs	13723	Charter School Categorical Block Grant	6.0	7.7	15.0	22.3
School Site Programs	15891	Student Attendance Incentive Program	3.5	6.2	8.8	11.5
School Site Programs	13990	Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements	3.1	3.1	6.4	9.7
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	1.5	-	2.1	4.2
School Site Programs	13950	Instructional Material Account-Library Fines	1.0	-	-	-
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	0.8	0.8	1.8	2.8
School Site Programs	16141	General Fund-Computer Reimbursement	0.3	0.2	0.1	0.0
School Site Programs	12702	Verizon Innovative Learning Digital Promise	0.2	0.2	0.3	0.4
School Site Programs	10194	Partner Program	0.2	0.2	0.3	0.5
School Site Programs	10682	Partnership for Los Angeles Schools (PLAS) Donation	0.2	0.2	0.2	0.2
School Site Programs	10832	Saturday Academy (ADA Recovery)	0.1	0.1	0.1	0.1
School Site Programs	13229	Special Education-School Based Enterprise	0.1	-	-	-
School Site Programs	10644	Verizon/Homelessness and Foster Care Program - School	0.1	0.1	0.1	0.1
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	0.1	-	-	-
School Site Programs	10356	ARC Reimbursement-After School	0.0	-	-	-
School Site Programs	12711	Pass-Through Receipts for School Needs	0.0	-	-	-
School Site Programs	16919	Certificated School Site Vacancies	-	44.2	37.9	37.5
School Site Programs	16972	Classified School Site Vacancies	-	28.0	24.3	24.4
School Site Programs	15369	Foreign Student Processing Fee	(0.0)	-	-	-
School Site Programs	11476	Civic Center Permit Program	(2.2)	-	-	-
School Site Programs Total			82.9	138.0	155.6	182.8
<i>School Site Programs, Percentage of Total Assigned Balance</i>			<i>6%</i>	<i>33%</i>	<i>35%</i>	<i>38%</i>
Proportionality	10544	TSP (Targeted Student Population)-Pending Allocation	352.2	-	-	-
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	240.5	10.3	10.3	10.3
Proportionality Total			592.7	10.3	10.3	10.3
<i>Proportionality, Percentage of Total Assigned Balance</i>			<i>45%</i>	<i>2%</i>	<i>2%</i>	<i>2%</i>
Districtwide Costs	16928	Reserve for Student Equity Needs Index (SENI)	300.0	-	-	-
Districtwide Costs	16929	Proportionality On-Hold Pending Plan	117.9	117.9	117.9	117.9
Districtwide Costs	16929	School Programs On-Hold Pending Plan	59.0	59.0	59.0	59.0
Districtwide Costs	16928	Reserve for Non-Certificates of Participation Capital Projects	47.0	47.0	47.0	47.0
Districtwide Costs	16928	Reserve for Workforce Protection Fund	17.0	34.0	51.0	51.0
Districtwide Costs	10677	JUUL Settlement	15.5	-	-	-
Districtwide Costs	16928	Reserve for School Staff Stabilization Fund	1.1	-	-	-
Districtwide Costs	10676	Community Challenge Grant	1.1	1.1	1.1	1.1
Districtwide Costs	10593	Energy Rebate Conservation Administration	1.0	1.0	1.4	1.7
Districtwide Costs	13645	General Fund - Administrative/Other	-	-	-	-
Districtwide Costs Total			559.5	259.9	277.3	277.6
<i>Districtwide Costs, Percentage of Total Assigned Balance</i>			<i>43%</i>	<i>63%</i>	<i>62%</i>	<i>58%</i>
Central Office	14423	Incentive-Breakfast-Discretionary	3.5	4.2	4.9	5.5
Central Office	12654	Board Members Discretionary Funds	1.0	-	-	-
Central Office	10643	Verizon/Homelessness and Foster Care Program - Central	0.6	0.6	0.6	0.6
Central Office Total			5.1	4.8	5.4	6.1
<i>Central Office, Percentage of Total Assigned Balance</i>			<i>0%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>
Grand Total			\$ 1,305.7	\$ 413.0	\$ 448.6	\$ 476.8

LOS ANGELES UNIFIED SCHOOL DISTRICT
SCHEDULE OF INTERFUND TRANSFERS
 (In Thousands)

FROM:	TO:	PURPOSE:	2022-23	2023-24	2024-25*
General Fund	Special Reserve Fund	Reimbursement of capital expenditures	\$ 335	\$ 4	\$ 44
General Fund	Capital Services Fund	Debt service	14,821	25,024	50,042
General Fund	District Bond Funds	Reimbursement of capital expenditures	404	24	2
Special Reserve Fund	General Fund	Reimbursement of capital expenditures		1,990	
Special Reserve Fund	District Bond Funds	Reimbursement of capital expenditures	1,261	5,139	
Special Reserve Fund-CRA	General Fund	Reimbursement of expenditures	30,000	30,000	
Capital Facilities Fund	General Fund	Reimbursement of capital expenditures		1	
Capital Facilities Fund	District Bond Funds	Reimbursement of capital expenditures	137		
Special Reserve Fund-FEMA	General Fund	Transfer of revenue	20		
Capital Services	General Fund	Debt service	357		
County School Facilities	District Bond Funds	Reimbursement of capital expenditures	239,890	103,907	41,509
County School Facilities	Capital Facilities Fund	Reimbursement of capital expenditures		1,649	
Building Fd - Measure R	General Fund	Reimbursement of capital expenditures		12	
Building Fd - Measure R	District Bond Funds	Reimbursement of capital expenditures	22,000	122	
Building Fd - Measure R	County School Facilities	Reimbursement of capital expenditures	90		
Building Fd - Bond Proceeds	District Bond Funds	Reimbursement of capital expenditures	213		
Building Fd - Measure K	County School Facilities	Reimbursement of capital expenditures	14,231		
Building Fd - Measure K	District Bond Funds	Reimbursement of capital expenditures		6	
Building Fd - Measure Y	Adult Education Fund	Reimbursement of capital expenditures		1	
Building Fd - Measure Y	District Bond Funds	Reimbursement of capital expenditures	5,509	338	6,405
Building Fd - Measure Y	County School Facilities	Reimbursement of capital expenditures	8		
Building Fd - Measure Q	General Fund	Reimbursement of capital expenditures	348	244	5
Building Fd - Measure Q	District Bond Funds	Reimbursement of capital expenditures	27	1,068	
Building Fd - Measure Q	County School Facilities	Reimbursement of capital expenditures		1	
Building Fd - Measure Q	Special Reserve Fund	Reimbursement of capital expenditures	20		
Building Fd - Measure RR	General Fund	Reimbursement of capital expenditures	10,324	99	53
Building Fd - Measure RR	District Bond Funds	Reimbursement of capital expenditures	1,405	265	83
State School Building- Lease Purchase	Special Reserve Fund	Transfer of Balance	12,169		
Building Fund	District Bond Funds	Reimbursement of capital expenditures		56	
			\$ 353,569	\$ 169,950	\$ 98,143

* Transactions are through 4/30/2025

**LOS ANGELES UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

**RESOLUTION TO COMMIT FUNDING TO PROTECT AGAINST FEDERAL
UNCERTAINTIES IN THE 2025-26 FISCAL YEAR**

WHEREAS, the Governmental Standards Accounting Board (GASB) issued Statement No. 54 (GASB 54), establishing the category of committed fund balance;

WHEREAS, the Los Angeles Unified School District (Los Angeles Unified) is required to comply with GASB 54 reporting requirements;

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Los Angeles Unified Board of Education.

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed, or redirected for other purposes by the Los Angeles Unified Board of Education in the same manner as the Board of Education originally approved the commitment;

WHEREAS, the Los Angeles Unified Board of Education has determined that there are specific student needs and services that it elects to fund in the 2025-26 school year with portions of its General Fund ending fund balance; and

WHEREAS, proposed cuts to federal funding may disproportionately impact the District's highest need populations, including but not limited to, eliminating federal support for English language learners, and ending investments in educators and other school staff such as school-based mental health professionals.

WHEREAS, proposed cuts to federal funding for Fiscal Year 2025 and Fiscal Year 2026 may not be known until the 2025-26 school year is underway, thus creating uncertainty on the continuation of academic and other supports for students.

NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles Unified School District Board of Education, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Justification	Estimated Amounts (in millions)
Commit funding to protect against Federal funding uncertainties	One-time Funds set aside for Fiscal Year 2025-26 to protect against Federal funding uncertainties	\$46

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board of Education adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes.

BE IT FURTHER RESOLVED, that the District's Superintendent, or designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above for fiscal year 2025-26.

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 24th day of June, 2025:

AYES: _____

NOES: _____

ABSTENTIONS: _____

Scott Schmerelson, President of the Governing Board of the
Los Angeles Unified School District

Attested to:

Michael McLean, Executive Officer of the Governing
Board of the Los Angeles Unified School District

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: Lobby 333 S. Beaudry Avenue Los Angeles, CA 90017

Date: June 12, 2025

Adoption Date: June 24, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: Board Room 333 S. Beaudry Avenue
Los Angeles, CA 90017

Date: June 17, 2025

Time: _____

Contact person for additional information on the budget reports:

Name: Nirupama Jayaraman

Title: Director Budget Services and Financial Planning

Telephone: 213-241-1000

E-mail: nirupama.jayaraman@lausd.net

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	

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9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				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
			n/a	
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

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:	\$ 499,889,641.00
Less: Amount of total liabilities reserved in budget:	\$ 499,889,641.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

Date of Meeting:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Nirupama Jayaraman

Title: Director, Budget Services and
Financial Planning

Telephone: 213-241-1000

E-mail: nirupama.jayaraman@lausd.net

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,421,498,796.20	32,558,650.00	6,454,057,446.20	6,402,851,996.00	32,558,650.00	6,435,410,646.00	-0.3%
2) Federal Revenue		8100-8299	5,840,300.70	718,072,506.64	723,912,807.34	1,810,628.00	842,015,738.00	843,826,366.00	16.6%
3) Other State Revenue		8300-8599	139,486,864.11	1,629,271,271.00	1,768,758,135.11	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-2.4%
4) Other Local Revenue		8600-8799	480,249,828.20	78,592,084.02	558,841,912.22	283,786,008.00	47,772,008.00	331,558,016.00	-40.7%
5) TOTAL, REVENUES			7,047,075,789.21	2,458,494,511.66	9,505,570,300.87	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,744,496,462.00	1,312,490,942.49	4,056,987,404.49	2,688,377,595.00	1,330,649,500.00	4,019,027,095.00	-0.9%
2) Classified Salaries		2000-2999	884,285,568.00	778,963,046.39	1,663,248,614.39	853,280,782.00	692,377,999.00	1,545,658,781.00	-7.1%
3) Employee Benefits		3000-3999	1,746,732,513.00	1,346,383,262.59	3,093,115,775.59	1,965,134,523.00	1,295,296,911.00	3,260,431,434.00	5.4%
4) Books and Supplies		4000-4999	254,133,794.00	280,210,305.52	534,344,099.52	692,873,065.00	781,454,381.88	1,474,327,446.88	175.9%
5) Services and Other Operating Expenditures		5000-5999	992,013,963.00	916,032,968.25	1,908,046,931.25	559,285,308.00	596,093,598.55	1,155,378,906.55	-39.4%
6) Capital Outlay		6000-6999	25,541,160.00	58,351,179.00	83,892,339.00	39,248,414.00	23,573,766.00	62,822,180.00	-25.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,174,058.00	0.00	7,174,058.00	7,653,474.00	0.00	7,653,474.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(250,201,508.60)	210,123,790.56	(40,077,718.04)	(329,478,277.00)	280,461,409.00	(49,016,868.00)	22.3%
9) TOTAL, EXPENDITURES			6,404,176,009.40	4,902,555,494.80	11,306,731,504.20	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			642,899,779.81	(2,444,060,983.14)	(1,801,161,203.33)	363,311,680.00	(2,502,724,918.43)	(2,139,413,238.43)	18.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,154,277.00	111,159.00	30,265,436.00	47,325,000.00	0.00	47,325,000.00	56.4%
b) Transfers Out		7600-7629	642,794,238.00	84,684.38	642,878,922.38	28,513,404.00	0.00	28,513,404.00	-95.6%
2) Other Sources/Uses									
a) Sources		8930-8979	265,010,000.00	0.00	265,010,000.00	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,867,079,694.79)	1,519,476,208.41	(347,603,486.38)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-105.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,224,179,914.98)	(924,584,774.73)	(2,148,764,689.71)	(1,329,021,002.00)	(791,570,640.43)	(2,120,591,642.43)	-1.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.4%
b) Audit Adjustments	9793		10,233,583.35	(1,919,629.91)	8,313,953.44	0.00	0.00	0.00	-100.0%

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)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
2) Ending Balance, June 30 (E + F1e)			3,402,899,398.67	870,268,582.23	4,273,167,980.90	2,073,878,396.67	78,697,941.80	2,152,576,338.47	-49.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,920,416.91	0.00	2,920,416.91	2,920,417.00	0.00	2,920,417.00	0.0%
Stores		9712	38,594,295.83	0.00	38,594,295.83	38,594,296.00	0.00	38,594,296.00	0.0%
Prepaid Items		9713	7,896,906.49	59,724.47	7,956,630.96	7,896,906.00	59,725.00	7,956,631.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	870,208,857.76	870,208,857.76	0.00	78,638,216.80	78,638,216.80	-91.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	46,110,802.00	0.00	46,110,802.00	New
d) Assigned									
Other Assignments		9780	1,305,660,751.00	0.00	1,305,660,751.00	413,009,949.00	0.00	413,009,949.00	-68.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,750,000.00	0.00	132,750,000.00	115,200,000.00	0.00	115,200,000.00	-13.2%
Unassigned/Unappropriated Amount		9790	1,915,077,028.44	0.00	1,915,077,028.44	1,450,146,026.67	0.00	1,450,146,026.67	-24.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,366,757,142.27	937,920,336.90	5,304,677,479.17				
1) Fair Value Adjustment to Cash in County Treasury		9111	(167,010,998.13)	0.00	(167,010,998.13)				
b) in Banks		9120	4,913,466.35	0.00	4,913,466.35				
c) in Revolving Cash Account		9130	2,920,416.91	0.00	2,920,416.91				
d) with Fiscal Agent/Trustee		9135	261,997,230.00	43,587.65	262,040,817.65				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,511,195.43	1,269,991.00	2,781,186.43				
4) Due from Grantor Government		9290	16,731,897.00	159,454,266.00	176,186,163.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	38,594,295.83	0.00	38,594,295.83				
7) Prepaid Expenditures		9330	7,896,906.49	59,724.47	7,956,630.96				
8) Other Current Assets		9340	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)	
9) Lease Receivable		9380	11,780,559.20	0.00	11,780,559.20				
10) TOTAL, ASSETS			4,546,092,111.35	1,098,747,906.02	5,644,840,017.37				
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	1,131,412,153.48	194,344,983.22	1,325,757,136.70				
2) Due to Grantor Governments		9590	0.00	191,008.00	191,008.00				
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	33,943,332.57	33,943,332.57				
6) TOTAL, LIABILITIES			1,131,412,153.48	228,479,323.79	1,359,891,477.27				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	11,780,559.20	0.00	11,780,559.20				
2) TOTAL, DEFERRED INFLOWS			11,780,559.20	0.00	11,780,559.20				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,402,899,398.67	870,268,582.23	4,273,167,980.90				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,901,065,340.20	0.00	3,901,065,340.20	3,888,173,333.00	0.00	3,888,173,333.00	-0.3%
Education Protection Account State Aid - Current Year		8012	764,217,110.00	0.00	764,217,110.00	764,217,110.00	0.00	764,217,110.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,253,151.00	0.00	6,253,151.00	6,253,151.00	0.00	6,253,151.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions /In-Lieu Taxes		8029	13,106,352.00	0.00	13,106,352.00	13,106,352.00	0.00	13,106,352.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,654,938,665.00	0.00	1,654,938,665.00	1,654,938,665.00	0.00	1,654,938,665.00	0.0%
Unsecured Roll Taxes		8042	51,223,966.00	0.00	51,223,966.00	51,223,966.00	0.00	51,223,966.00	0.0%
Prior Years' Taxes		8043	57,626,402.00	0.00	57,626,402.00	57,626,402.00	0.00	57,626,402.00	0.0%
Supplemental Taxes		8044	33,565,132.00	0.00	33,565,132.00	33,565,132.00	0.00	33,565,132.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	234,897,312.00	0.00	234,897,312.00	234,897,312.00	0.00	234,897,312.00	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	141,630,295.00	0.00	141,630,295.00	144,812,377.00	0.00	144,812,377.00	2.2%
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									0.0%
Subtotal, LCFF Sources			6,858,523,725.20	0.00	6,858,523,725.20	6,848,813,800.00	0.00	6,848,813,800.00	-0.1%
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	(437,024,929.00)	0.00	(437,024,929.00)	(445,961,804.00)	0.00	(445,961,804.00)	2.0%
Property Taxes Transfers		8097	0.00	32,558,650.00	32,558,650.00	0.00	32,558,650.00	32,558,650.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,421,498,796.20	32,558,650.00	6,454,057,446.20	6,402,851,996.00	32,558,650.00	6,435,410,646.00	-0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	142,078,784.00	142,078,784.00	0.00	167,353,908.00	167,353,908.00	17.8%
Special Education Discretionary Grants		8182	0.00	11,453,180.00	11,453,180.00	0.00	11,065,926.00	11,065,926.00	-3.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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%
FEHMA		8281	4,063,578.70	0.00	4,063,578.70	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,441,033.00	1,441,033.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		409,054,770.00	409,054,770.00		489,688,950.00	489,688,950.00	19.7%
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		34,118,122.00	34,118,122.00		30,217,299.00	30,217,299.00	-11.4%
Title III, Immigrant Student Program	4201	8290		2,836,426.00	2,836,426.00		3,072,846.00	3,072,846.00	8.3%
Title III, English Learner Program	4203	8290		21,116,116.00	21,116,116.00		10,029,250.00	10,029,250.00	-52.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
				56,420,847.00	56,420,847.00		81,419,955.00	81,419,955.00	44.3%
	Career and Technical Education	3500-3599		7,090,850.00	7,090,850.00		0.00	0.00	-100.0%
	All Other Federal Revenue	All Other	1,776,722.00	32,462,378.64	34,239,100.64	1,810,628.00	49,167,604.00	50,978,232.00	48.9%
TOTAL, FEDERAL REVENUE			5,840,300.70	718,072,506.64	723,912,807.34	1,810,628.00	842,015,738.00	843,826,366.00	16.6%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		436,379,392.00	436,379,392.00		444,988,071.00	444,988,071.00	2.0%
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	3,840,430.00	3,840,430.00	0.00	3,961,214.00	3,961,214.00	3.1%
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	17,855,575.00	0.00	17,855,575.00	17,809,993.00	0.00	17,809,993.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	74,231,959.00	31,869,218.00	106,101,177.00	72,995,234.00	31,338,268.00	104,333,502.00	-1.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homesowners' 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		488,346,746.00	488,346,746.00		488,346,746.00	468,346,746.00	0.0%
After School Education and Safety (ASES)	6010	8590		94,703,484.00	94,703,484.00		103,885,076.00	103,885,076.00	9.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,471,592.00	1,471,592.00		1,667,354.00	1,667,354.00	13.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		11,563,255.00	11,563,255.00		2,291,400.00	2,291,400.00	-80.2%
Arts and Music in Schools (Prop 28)	6770	8590		71,924,422.00	71,924,422.00		71,924,422.00	71,924,422.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		85,256.00	85,256.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	47,399,330.11	509,087,476.00	556,486,806.11	60,432,705.00	446,433,700.00	506,866,405.00	-8.9%
TOTAL, OTHER STATE REVENUE			139,486,864.11	1,629,271,271.00	1,768,758,135.11	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-2.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	535,000.00	0.00	535,000.00	595,000.00	0.00	595,000.00	11.2%
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	31,444,526.94	0.00	31,444,526.94	28,290,000.00	0.00	28,290,000.00	-10.0%
Interest		8660	197,995,687.98	500.73	197,996,188.71	123,468,016.00	0.00	123,468,016.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	100,776,010.95	0.00	100,776,010.95	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	41,963,107.17	0.00	41,963,107.17	41,052,678.00	0.00	41,052,678.00	-2.2%
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	107,535,495.16	78,158,389.29	185,693,884.45	90,380,314.00	47,525,648.00	137,905,962.00	-25.7%

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)	
Tuition		8710	0.00	433,194.00	433,194.00	0.00	246,360.00	246,360.00	-43.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			480,249,828.20	78,592,084.02	558,841,912.22	283,786,008.00	47,772,008.00	331,558,016.00	-40.7%
TOTAL, REVENUES			7,047,075,789.21	2,458,494,511.66	9,505,570,300.87	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-1.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,063,663,580.00	656,558,772.82	2,720,222,352.82	1,891,047,816.00	845,628,748.00	2,736,676,564.00	0.6%
Certificated Pupil Support Salaries		1200	231,946,562.00	317,376,205.36	549,322,767.36	360,029,607.00	177,194,913.00	537,224,520.00	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	309,831,568.00	125,616,128.57	435,447,696.57	292,042,795.00	133,728,024.00	425,770,819.00	-2.2%
Other Certificated Salaries		1900	139,054,752.00	212,939,835.74	351,994,587.74	145,257,377.00	174,097,815.00	319,355,192.00	-9.3%
TOTAL, CERTIFICATED SALARIES			2,744,496,462.00	1,312,490,942.49	4,056,987,404.49	2,688,377,595.00	1,330,649,500.00	4,019,027,095.00	-0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	43,656,207.00	368,486,314.30	412,142,521.30	41,857,315.00	363,682,493.00	405,539,808.00	-1.6%
Classified Support Salaries		2200	291,580,417.00	240,002,314.24	531,582,731.24	296,896,055.00	139,123,697.00	436,019,752.00	-18.0%
Classified Supervisors' and Administrators' Salaries		2300	43,627,543.00	4,554,350.38	48,181,893.38	43,215,158.00	4,947,425.00	48,162,583.00	0.0%
Clerical, Technical and Office Salaries		2400	362,052,900.00	73,383,131.52	435,436,031.52	337,740,663.00	99,178,954.00	436,919,617.00	0.3%
Other Classified Salaries		2900	143,368,501.00	92,536,935.95	235,905,436.95	133,571,591.00	85,445,430.00	219,017,021.00	-7.2%
TOTAL, CLASSIFIED SALARIES			884,285,568.00	778,963,046.39	1,663,248,614.39	853,280,782.00	692,377,999.00	1,545,658,781.00	-7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	512,621,860.00	545,712,226.15	1,058,334,086.15	510,690,573.00	551,461,597.00	1,062,152,170.00	0.4%
PERS		3201-3202	215,904,540.00	190,581,850.85	406,486,390.85	217,921,513.00	160,785,626.00	378,707,139.00	-6.8%

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)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	106,203,870.00	82,522,889.82	188,726,759.82	101,079,088.00	71,045,578.00	172,124,666.00	-8.8%
Unemployment Insurance		3401-3402	639,314,515.00	374,291,579.11	1,013,606,094.11	596,279,675.00	346,781,001.00	943,060,676.00	-7.0%
Workers' Compensation		3501-3502	2,075,492.00	1,026,476.65	3,101,968.65	1,729,790.00	1,025,371.00	2,755,161.00	-11.2%
OPEB, Allocated		3601-3602	64,038,825.00	36,360,115.75	100,398,940.75	58,572,872.00	34,419,026.00	92,991,898.00	-7.4%
OPEB, Active Employees		3701-3702	184,072,116.00	101,798,647.11	285,870,763.11	194,015,899.00	94,525,997.00	288,541,896.00	0.9%
Other Employee Benefits		3751-3752	22,487,021.00	14,089,477.15	36,576,498.15	284,845,113.00	35,252,715.00	320,097,828.00	775.1%
TOTAL, EMPLOYEE BENEFITS		3901-3902	14,274.00	0.00	14,274.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,746,732,513.00	1,346,383,262.59	3,093,115,775.59	1,965,134,523.00	1,295,296,911.00	3,260,431,434.00	5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	75,505,958.00	31,869,431.00	107,375,389.00	55,441,332.00	31,338,518.00	86,779,850.00	-19.2%
Books and Other Reference Materials		4200	731,169.00	318,555.45	1,049,724.45	699,455.00	19,935.00	719,390.00	-31.5%
Materials and Supplies		4300	151,254,414.00	228,355,846.42	379,610,260.42	631,527,646.00	747,885,442.88	1,379,413,088.88	263.4%
Noncapitalized Equipment		4400	26,510,326.00	18,371,692.65	44,882,018.65	5,193,632.00	1,601,240.00	6,794,872.00	-84.9%
Food		4700	131,927.00	1,294,780.00	1,426,707.00	11,000.00	609,246.00	620,246.00	-56.5%
TOTAL, BOOKS AND SUPPLIES			254,133,794.00	280,210,305.52	534,344,099.52	692,873,065.00	781,454,381.88	1,474,327,446.88	175.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	782,401.00	449,482,146.00	450,264,547.00	0.00	403,939,087.00	403,939,087.00	-10.3%
Travel and Conferences		5200	4,094,761.00	5,568,092.39	9,662,853.39	4,700,586.00	1,758,945.00	6,459,531.00	-33.2%
Dues and Memberships		5300	2,353,234.00	199,120.00	2,552,354.00	1,098,807.00	2,400.00	1,102,207.00	-56.8%
Insurance		5400 - 5450	454,124,665.00	0.00	454,124,665.00	155,413,837.00	0.00	155,413,837.00	-65.8%
Operations and Housekeeping Services		5500	173,450,171.00	21,056,065.00	194,506,236.00	137,422,404.00	18,002,000.00	155,424,404.00	-20.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,736,357.00	19,275,049.34	38,011,406.34	17,190,932.00	1,831,396.00	19,022,328.00	-50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(264,605.00)	256,785.00	(7,820.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	299,387,783.00	419,865,455.52	719,253,238.52	212,837,712.00	170,149,965.55	382,987,677.55	-46.8%
Communications		5900	39,349,196.00	330,255.00	39,679,451.00	30,620,030.00	409,805.00	31,029,835.00	-21.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			992,013,963.00	916,032,968.25	1,908,046,931.25	559,285,308.00	596,093,598.55	1,155,378,906.55	-39.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,764.00	127,868.00	166,632.00	70,000.00	0.00	70,000.00	-58.0%
Buildings and Improvements of Buildings		6200	4,687,674.00	12,189,707.00	16,877,381.00	29,036,171.00	23,447,866.00	52,484,037.00	211.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	20,748,299.00	44,898,007.00	65,646,306.00	4,208,794.00	125,900.00	4,334,694.00	-93.4%
Equipment Replacement		6500	15,325.00	0.00	15,325.00	5,933,449.00	0.00	5,933,449.00	38,617.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	51,098.00	1,135,597.00	1,186,695.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			25,541,160.00	58,351,179.00	83,892,339.00	39,248,414.00	23,573,766.00	62,822,180.00	-25.1%
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	145,024.00	0.00	145,024.00	638,966.00	0.00	638,966.00	340.6%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	6,128,469.00	0.00	6,128,469.00	6,000,000.00	0.00	6,000,000.00	-2.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	900,565.00	0.00	900,565.00	1,003,008.00	0.00	1,003,008.00	11.4%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,174,058.00	0.00	7,174,058.00	7,653,474.00	0.00	7,653,474.00	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes		Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
				Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs			7310	(210,123,790.56)	210,123,790.56	0.00	(280,461,409.00)	280,461,409.00	0.00	0.0%
Transfers of Indirect Costs - Interfund			7350	(40,077,718.04)	0.00	(40,077,718.04)	(49,016,868.00)	0.00	(49,016,868.00)	22.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				(250,201,508.60)	210,123,790.56	(40,077,718.04)	(329,478,277.00)	280,461,409.00	(49,016,868.00)	22.3%
TOTAL, EXPENDITURES				6,404,176,009.40	4,902,555,494.80	11,306,731,504.20	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	1.5%
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: Special Reserve Fund			8912	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.0%
From: Bond Interest and Redemption Fund			8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	154,277.00	111,159.00	265,436.00	17,325,000.00	0.00	17,325,000.00	6,427.0%
(a) TOTAL, INTERFUND TRANSFERS IN				30,154,277.00	111,159.00	30,265,436.00	47,325,000.00	0.00	47,325,000.00	56.4%
INTERFUND TRANSFERS OUT										
To: Child Development Fund			7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund			7612	0.00	44,088.38	44,088.38	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund			7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	642,794,238.00	40,596.00	642,834,834.00	28,513,404.00	0.00	28,513,404.00	-95.6%
(b) TOTAL, INTERFUND TRANSFERS OUT				642,794,238.00	84,684.38	642,878,922.38	28,513,404.00	0.00	28,513,404.00	-95.6%
OTHER SOURCES/USES										
SOURCES										
State Apportionments										
Emergency Apportionments			8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds										
Proceeds from Disposal of Capital Assets			8953	15,010,000.00	0.00	15,010,000.00	10,000.00	0.00	10,000.00	-99.9%
Other Sources										
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation			8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs			8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			8979	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES				285,010,000.00	0.00	285,010,000.00	10,000.00	0.00	10,000.00	-100.0%
USES										

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00				0.0%
All Other Financing Uses		7699	0.00	0.00	0.00				0.0%
(d) TOTAL, USES			0.00	0.00	0.00				0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,867,079,694.79)	1,519,476,208.41	(347,603,486.38)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-105.4%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		6,421,498,796.20	32,558,650.00	6,454,057,446.20	6,402,851,996.00	32,558,650.00	6,435,410,646.00	-0.3%
2) Federal Revenue	8100-8299		5,840,300.70	718,072,506.64	723,912,807.34	1,810,628.00	842,015,738.00	843,826,366.00	16.6%
3) Other State Revenue	8300-8599		139,486,864.11	1,629,271,271.00	1,768,758,135.11	151,237,932.00	1,574,836,251.00	1,726,074,183.00	-2.4%
4) Other Local Revenue	8600-8799		480,249,828.20	78,592,084.02	558,841,912.22	283,786,008.00	47,772,008.00	331,558,016.00	-40.7%
5) TOTAL, REVENUES			7,047,075,789.21	2,458,494,511.66	9,505,570,300.87	6,839,686,564.00	2,497,182,647.00	9,336,869,211.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,343,165,622.00	2,357,820,346.79	5,700,985,968.79	3,499,386,078.00	2,820,613,206.62	6,319,999,284.62	10.9%
2) Instruction - Related Services	2000-2999		1,088,562,630.00	655,998,977.66	1,744,561,607.66	1,014,603,246.00	627,862,872.00	1,642,466,118.00	-5.9%
3) Pupil Services	3000-3999		406,948,666.00	938,655,398.83	1,345,604,064.83	778,679,701.00	522,336,251.82	1,301,015,952.82	-3.3%
4) Ancillary Services	4000-4999		31,633,329.00	233,712,599.39	265,345,928.39	14,038,036.00	324,825,925.00	338,863,961.00	27.7%
5) Community Services	5000-5999		4,381,227.00	1,821,062.00	6,202,289.00	0.00	997,848.00	997,848.00	-83.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		735,089,345.40	220,026,091.33	955,115,436.73	501,489,981.00	295,386,737.11	796,876,718.11	-16.6%
8) Plant Services	8000-8999		787,221,132.00	494,521,018.80	1,281,742,150.80	660,524,368.00	407,884,724.88	1,068,409,092.88	-16.6%
9) Other Outgo	Except 7600-7699		7,174,058.00	0.00	7,174,058.00	7,653,474.00	0.00	7,653,474.00	6.7%
10) TOTAL, EXPENDITURES			6,404,176,009.40	4,902,555,494.80	11,306,731,504.20	6,476,374,884.00	4,999,907,565.43	11,476,282,449.43	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			642,899,779.81	(2,444,060,983.14)	(1,801,161,203.33)	363,311,680.00	(2,502,724,918.43)	(2,139,413,238.43)	18.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		30,154,277.00	111,159.00	30,265,436.00	47,325,000.00	0.00	47,325,000.00	56.4%
b) Transfers Out	7600-7629		642,794,238.00	84,684.38	642,878,922.38	28,513,404.00	0.00	28,513,404.00	-95.6%
2) Other Sources/Uses									
a) Sources	8930-8979		265,010,000.00	0.00	265,010,000.00	10,000.00	0.00	10,000.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,519,449,733.79)	1,519,449,733.79	0.00	(1,711,154,278.00)	1,711,154,278.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,867,079,694.79)	1,519,476,208.41	(347,603,486.38)	(1,692,332,682.00)	1,711,154,278.00	18,821,596.00	-105.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,224,179,914.98)	(924,584,774.73)	(2,148,764,689.71)	(1,329,021,002.00)	(791,570,640.43)	(2,120,591,642.43)	-1.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		4,616,845,730.30	1,796,772,986.87	6,413,618,717.17	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.4%

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	10,233,583.35	(1,919,629.91)	8,313,953.44	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,627,079,313.65	1,794,853,356.96	6,421,932,670.61	3,402,899,398.67	870,268,582.23	4,273,167,980.90	-33.5%
2) Ending Balance, June 30 (E + F1e)			3,402,899,398.67	870,268,582.23	4,273,167,980.90	2,073,878,396.67	78,697,941.80	2,152,576,338.47	-49.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,920,416.91	0.00	2,920,416.91	2,920,417.00	0.00	2,920,417.00	0.0%
Stores		9712	38,594,295.83	0.00	38,594,295.83	38,594,296.00	0.00	38,594,296.00	0.0%
Prepaid Items		9713	7,896,906.49	59,724.47	7,956,630.96	7,896,906.00	59,725.00	7,956,631.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	870,208,857.76	870,208,857.76	0.00	78,638,216.80	78,638,216.80	-91.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	46,110,802.00	0.00	46,110,802.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,305,660,751.00	0.00	1,305,660,751.00	413,009,949.00	0.00	413,009,949.00	-68.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	132,750,000.00	0.00	132,750,000.00	115,200,000.00	0.00	115,200,000.00	-13.2%
Unassigned/Unappropriated Amount		9790	1,915,077,028.44	0.00	1,915,077,028.44	1,450,146,026.67	0.00	1,450,146,026.67	-24.3%

Resource	Description	2024-25		2025-26
		Estimated Actuals		Budget
2600	Expanded Learning Opportunities Program	143,946,796.44		0.00
5650	FEMA Public Assistance Funds	1,360.33		0.00
5810	Other Restricted Federal	8,804,833.82		200,882.00
6211	Literacy Coaches and Reading Specialists Grant Program	73,893,753.86		18,212,407.00
6266	Educator Effectiveness, FY 2021-22	46,602,317.73		0.00
6332	CA Community Schools Partnership Act - Implementation Grant	16,586,675.34		255,826.00
6383	Golden State Pathway s Program	45,306,892.00		45,306,892.00
6500	Special Education	4,002,604.34		0.00
6547	Special Education Early Intervention Preschool Grant	4,487,158.20		0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	243,222,099.00		0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	39,354,558.78		0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	51,173,748.00		0.00
7085	Learning Communities for School Success Program	803,791.00		1,555,606.00
7311	Classified School Employee Professional Development Block Grant	802,296.11		99,714.00
7339	Dual Enrollment Opportunities	7,863,339.80		7,863,339.80
7399	LCFF Equity Multiplier	43,824,330.00		0.00
7412	A-G Access/Success Grant	11,494,556.37		0.00
7413	A-G Learning Loss Mitigation Grant	8,102,415.87		0.00
7810	Other Restricted State	8,437,766.13		0.00
9010	Other Restricted Local	111,497,564.64		5,143,550.00
Total, Restricted Balance		870,208,857.76		78,638,216.80

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	39,234,825.38	37,947,761.00	-3.3%
5) TOTAL, REVENUES			39,234,825.38	37,947,761.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,739,404.11	31,534,738.00	6.0%
5) Services and Other Operating Expenditures		5000-5999	7,616,325.38	5,175,053.00	-32.1%
6) Capital Outlay		6000-6999	482,791.34	53,650.00	-88.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,838,520.83	36,763,441.00	-114.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,396,304.55	1,184,320.00	-15.2%
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)			1,396,304.55	1,184,320.00	-15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,779,901.10	52,176,205.65	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,779,901.10	52,176,205.65	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,779,901.10	52,176,205.65	2.7%
2) Ending Balance, June 30 (E + F1e)			52,176,205.65	53,360,525.65	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	47,811.77	47,812.00	0.0%
Stores		9712	4,568,595.56	4,568,596.00	0.0%
Prepaid Items		9713	24,946.22	24,946.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,534,852.10	48,719,171.65	2.5%
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					

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	35,675,073.36		
c) in Revolving Cash Account		9130	47,811.77		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	12,840,707.10		
3) Accounts Receivable		9200	365,337.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,568,595.56		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	24,946.22		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			53,522,471.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,346,266.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			1,346,266.21		
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)			52,176,205.65		
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	39,234,825.38	37,947,761.00	-3.3%
TOTAL, REVENUES			39,234,825.38	37,947,761.00	-3.3%
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	29,739,404.11	31,534,738.00	6.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,739,404.11	31,534,738.00	6.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,616,325.38	5,175,053.00	-32.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,616,325.38	5,175,053.00	-32.1%
CAPITAL OUTLAY					
Equipment		6400	482,791.34	53,650.00	-88.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			482,791.34	53,650.00	-88.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,838,520.83	36,763,441.00	-114.9%
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					
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	39,234,825.38	37,947,761.00	-3.3%
5) TOTAL, REVENUES			39,234,825.38	37,947,761.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		37,838,520.83	36,763,441.00	-2.8%
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			37,838,520.83	36,763,441.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,396,304.55	1,184,320.00	-15.2%
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)			1,396,304.55	1,184,320.00	-15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,779,901.10	52,176,205.65	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,779,901.10	52,176,205.65	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,779,901.10	52,176,205.65	2.7%
2) Ending Balance, June 30 (E + F1e)			52,176,205.65	53,360,525.65	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	47,811.77	47,812.00	0.0%
Stores		9712	4,568,595.56	4,568,596.00	0.0%
Prepaid Items		9713	24,946.22	24,946.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,534,852.10	48,719,171.65	2.5%
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
8210	Student Activity Funds	47,534,852.10	48,719,171.65
Total, Restricted Balance		47,534,852.10	48,719,171.65

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	13,942,053.00	14,165,049.00	1.6%
3) Other State Revenue		8300-8599	143,776,345.00	147,038,081.00	2.3%
4) Other Local Revenue		8600-8799	3,492,431.04	3,483,497.00	-0.3%
5) TOTAL, REVENUES			161,210,829.04	164,686,627.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	71,622,037.24	72,222,044.00	0.8%
2) Classified Salaries		2000-2999	23,572,689.92	23,672,732.00	0.4%
3) Employee Benefits		3000-3999	45,578,418.77	50,388,235.00	10.6%
4) Books and Supplies		4000-4999	9,329,560.60	9,046,539.89	-3.0%
5) Services and Other Operating Expenditures		5000-5999	15,149,895.84	15,507,000.00	2.4%
6) Capital Outlay		6000-6999	2,574,206.22	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	7,171,555.37	7,231,090.00	0.8%
9) TOTAL, EXPENDITURES			174,998,363.96	178,067,640.89	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,787,534.92)	(13,381,013.89)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,198.38	0.00	-100.0%
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			13,198.38	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,774,336.54)	(13,381,013.89)	-2.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,090,277.85	45,258,326.78	-23.4%
b) Audit Adjustments		9793	(57,614.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,032,663.32	45,258,326.78	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,032,663.32	45,258,326.78	-23.3%
2) Ending Balance, June 30 (E + F1e)			45,258,326.78	31,877,312.89	-29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,346,333.89	20,013,028.94	-41.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,896,992.89	11,849,284.00	8.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.05)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,672,923.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	625,340.22		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	15,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,822,712.41		
4) Due from Grantor Government		9290	16,350,747.47		
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			48,486,723.39		
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	3,036,202.97		
2) Due to Grantor Governments		9590	166,364.64		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	25,829.00		
6) TOTAL, LIABILITIES			3,228,396.61		
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)			45,258,326.78		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,251,326.00	1,205,053.00	-3.7%
All Other Federal Revenue	All Other	8290	12,690,727.00	12,959,996.00	2.1%
TOTAL, FEDERAL REVENUE			13,942,053.00	14,165,049.00	1.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	130,509,214.00	133,510,926.00	2.3%
All Other State Revenue	All Other	8590	13,267,131.00	13,527,155.00	2.0%
TOTAL, OTHER STATE REVENUE			143,776,345.00	147,038,081.00	2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	110,000.00	110,000.00	0.0%
Interest		8660	1,534,079.04	1,525,145.00	-0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	540,162.00	540,162.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,308,190.00	1,308,190.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,492,431.04	3,483,497.00	-0.3%
TOTAL, REVENUES			161,210,829.04	164,686,627.00	2.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	41,547,503.71	43,239,911.00	4.1%
Certificated Pupil Support Salaries		1200	3,902,501.62	3,886,740.00	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	25,588,173.63	24,936,464.00	-2.5%
Other Certificated Salaries		1900	583,858.28	158,929.00	-72.8%
TOTAL, CERTIFICATED SALARIES			71,622,037.24	72,222,044.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	937,488.47	1,225,612.00	30.7%
Classified Support Salaries		2200	8,599,951.27	8,320,646.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	178,407.66	184,819.00	3.6%
Clerical, Technical and Office Salaries		2400	12,484,229.67	12,594,531.00	0.9%
Other Classified Salaries		2900	1,372,612.85	1,347,124.00	-1.9%
TOTAL, CLASSIFIED SALARIES			23,572,689.92	23,672,732.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,704,640.75	13,582,874.00	6.9%
PERS		3201-3202	6,651,149.39	6,198,770.00	-6.8%
OASDI/Medicare/Alternative		3301-3302	3,036,132.14	2,887,757.00	-4.9%
Health and Welfare Benefits		3401-3402	16,442,080.48	18,715,787.00	13.8%
Unemployment Insurance		3501-3502	46,760.81	48,786.00	4.3%
Workers' Compensation		3601-3602	1,628,287.41	1,558,919.00	-4.3%
OPEB, Allocated		3701-3702	4,739,647.89	5,308,709.00	12.0%
OPEB, Active Employees		3751-3752	329,719.90	2,086,633.00	532.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,578,418.77	50,388,235.00	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	120,735.00	0.00	-100.0%
Materials and Supplies		4300	7,558,356.07	8,999,539.89	19.1%
Noncapitalized Equipment		4400	1,650,469.53	47,000.00	-97.2%
TOTAL, BOOKS AND SUPPLIES			9,329,560.60	9,046,539.89	-3.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	140,282.12	33,171.00	-76.4%
Dues and Memberships		5300	7,627.77	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,114,471.80	3,074,930.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	648,897.97	17,444.00	-97.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,820.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,515,980.23	11,706,455.00	11.3%
Communications		5900	714,815.95	675,000.00	-5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,149,895.84	15,507,000.00	2.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	215,173.60	0.00	-100.0%
Equipment		6400	2,359,032.62	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,574,206.22	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,171,555.37	7,231,090.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,171,555.37	7,231,090.00	0.8%
TOTAL, EXPENDITURES			174,998,363.96	178,067,640.89	1.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,198.38	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,198.38	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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)			13,198.38	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,942,053.00	14,165,049.00	1.6%
3) Other State Revenue		8300-8599	143,776,345.00	147,038,081.00	2.3%
4) Other Local Revenue		8600-8799	3,492,431.04	3,483,497.00	-0.3%
5) TOTAL, REVENUES			161,210,829.04	164,686,627.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		65,605,498.34	81,825,246.89	24.7%
2) Instruction - Related Services	2000-2999		72,856,997.68	61,947,628.00	-15.0%
3) Pupil Services	3000-3999		5,747,813.60	5,823,929.00	1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,171,555.37	7,231,090.00	0.8%
8) Plant Services	8000-8999		23,616,498.97	21,239,747.00	-10.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			174,998,363.96	178,067,640.89	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,787,534.92)	(13,381,013.89)	-2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,198.38	0.00	-100.0%
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			13,198.38	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,774,336.54)	(13,381,013.89)	-2.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,090,277.85	45,258,326.78	-23.4%
b) Audit Adjustments		9793	(57,614.53)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			59,032,663.32	45,258,326.78	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,032,663.32	45,258,326.78	-23.3%
2) Ending Balance, June 30 (E + F1e)			45,258,326.78	31,877,312.89	-29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,346,333.89	20,013,028.94	-41.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,896,992.89	11,849,284.00	8.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.05)	New

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	5,702,331.13	5,702,331.13
6391	Adult Education Program	15,245,800.95	0.00
7810	Other Restricted State	13,398,201.81	14,310,697.81
Total, Restricted Balance		34,346,333.89	20,013,028.94

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	12,533,255.99	12,712,670.00	1.4%
3) Other State Revenue		8300-8599	242,385,812.63	229,237,394.00	-5.4%
4) Other Local Revenue		8600-8799	1,563,104.55	160,488.00	-89.7%
5) TOTAL, REVENUES			256,482,173.17	242,110,552.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	59,950,030.20	65,911,632.00	9.9%
2) Classified Salaries		2000-2999	76,140,328.54	77,111,163.00	1.3%
3) Employee Benefits		3000-3999	86,551,871.15	87,702,724.00	1.3%
4) Books and Supplies		4000-4999	22,352,166.49	29,611,663.00	32.5%
5) Services and Other Operating Expenditures		5000-5999	6,500,689.06	4,724,392.00	-27.3%
6) Capital Outlay		6000-6999	15,027.74	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	14,902,227.67	22,060,484.00	48.0%
9) TOTAL, EXPENDITURES			266,412,340.85	287,122,058.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,930,167.68)	(45,011,506.00)	353.3%
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)			(9,930,167.68)	(45,011,506.00)	353.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,934,178.40	88,930,838.83	-10.1%
b) Audit Adjustments		9793	(73,171.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,861,006.51	88,930,838.83	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,861,006.51	88,930,838.83	-10.0%
2) Ending Balance, June 30 (E + F1e)			88,930,838.83	43,919,332.83	-50.6%
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	87,500,317.66	42,448,325.00	-51.5%
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	1,430,521.17	1,471,009.17	2.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.34)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	59,147,703.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,631,178.96)		
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	1,467,062.68		
4) Due from Grantor Government		9290	33,721,562.23		
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			89,705,149.69		
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	770,504.73		
2) Due to Grantor Governments		9590	3,806.13		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			774,310.86		
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)			88,930,838.83		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,533,255.99	12,712,670.00	1.4%
TOTAL, FEDERAL REVENUE			12,533,255.99	12,712,670.00	1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	228,539,530.76	228,484,894.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,846,281.87	752,500.00	-94.6%
TOTAL, OTHER STATE REVENUE			242,385,812.63	229,237,394.00	-5.4%
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	1,485,928.33	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	60,226.41	120,000.00	99.2%
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	16,949.81	40,488.00	138.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,563,104.55	160,488.00	-89.7%
TOTAL, REVENUES			256,482,173.17	242,110,552.00	-5.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	43,481,288.22	48,473,693.00	11.5%
Certificated Pupil Support Salaries		1200	1,456,862.90	1,589,726.00	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	14,942,091.08	15,827,719.00	5.9%
Other Certificated Salaries		1900	69,788.00	20,494.00	-70.6%
TOTAL, CERTIFICATED SALARIES			59,950,030.20	65,911,632.00	9.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	57,106,333.86	59,623,272.00	4.4%
Classified Support Salaries		2200	12,206,581.95	10,055,207.00	-17.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,739,656.33	7,432,684.00	10.3%
Other Classified Salaries		2900	87,756.40	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			76,140,328.54	77,111,163.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,447,839.05	12,589,526.00	10.0%
PERS		3201-3202	19,241,022.42	18,811,747.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	7,077,946.26	6,693,536.00	-5.4%
Health and Welfare Benefits		3401-3402	34,868,655.47	33,716,169.00	-3.3%
Unemployment Insurance		3501-3502	67,667.59	73,306.00	8.3%
Workers' Compensation		3601-3602	2,371,374.67	2,325,060.00	-2.0%
OPEB, Allocated		3701-3702	10,205,626.76	9,720,697.00	-4.8%
OPEB, Active Employees		3751-3752	1,271,738.93	3,772,683.00	196.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			86,551,871.15	87,702,724.00	1.3%
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	22,320,227.94	29,611,663.00	32.7%
Noncapitalized Equipment		4400	30,860.08	0.00	-100.0%
Food		4700	1,078.47	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			22,352,166.49	29,611,663.00	32.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	137,949.43	87,625.00	-36.5%
Dues and Memberships		5300	119,904.49	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,617,493.05	2,721,098.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	305,670.96	98,454.00	-67.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,779,711.61	274,535.00	-84.6%
Communications		5900	1,539,959.52	1,542,680.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,500,689.06	4,724,392.00	-27.3%
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	(5.98)	0.00	-100.0%
Equipment		6400	5,038.72	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	9,995.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			15,027.74	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,902,227.67	22,060,484.00	48.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,902,227.67	22,060,484.00	48.0%
TOTAL, EXPENDITURES			266,412,340.85	287,122,058.00	7.8%
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	12,533,255.99	12,712,670.00	1.4%
3) Other State Revenue		8300-8599	242,385,812.63	229,237,394.00	-5.4%
4) Other Local Revenue		8600-8799	1,563,104.55	160,488.00	-89.7%
5) TOTAL, REVENUES			256,482,173.17	242,110,552.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		173,058,644.94	185,771,005.00	7.3%
2) Instruction - Related Services	2000-2999		47,488,142.22	53,945,293.00	13.6%
3) Pupil Services	3000-3999		2,102,198.56	2,284,203.00	8.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		14,902,227.67	22,060,484.00	48.0%
8) Plant Services	8000-8999		28,861,127.46	23,061,073.00	-20.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			266,412,340.85	287,122,058.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,930,167.68)	(45,011,506.00)	353.3%
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)			(9,930,167.68)	(45,011,506.00)	353.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,934,178.40	88,930,838.83	-10.1%
b) Audit Adjustments		9793	(73,171.89)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			98,861,006.51	88,930,838.83	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,861,006.51	88,930,838.83	-10.0%
2) Ending Balance, June 30 (E + F1e)			88,930,838.83	43,919,332.83	-50.6%
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	87,500,317.66	42,448,325.00	-51.5%
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	1,430,521.17	1,471,009.17	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1.34)	New

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5066	Early Education: ARP California State Preschool Program - Rate Supplements	1,179,787.26	0.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	1,000,848.00	0.00
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,596,314.40	0.00
7810	Other Restricted State	83,723,368.00	42,448,325.00
Total, Restricted Balance		87,500,317.66	42,448,325.00

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	402,674,090.39	394,182,259.00	-2.1%
3) Other State Revenue		8300-8599	114,535,079.00	111,598,082.00	-2.6%
4) Other Local Revenue		8600-8799	8,558,065.00	8,382,096.00	-2.1%
5) TOTAL, REVENUES			525,767,234.39	514,162,437.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	156,385,653.21	156,434,606.00	0.0%
3) Employee Benefits		3000-3999	136,842,314.67	149,611,268.00	9.3%
4) Books and Supplies		4000-4999	193,248,896.28	190,096,725.00	-1.6%
5) Services and Other Operating Expenditures		5000-5999	3,014,560.44	4,030,415.00	33.7%
6) Capital Outlay		6000-6999	409,000.00	81,072.00	-80.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,003,935.00	19,725,294.00	9.6%
9) TOTAL, EXPENDITURES			507,904,359.60	519,979,380.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,862,874.79	(5,816,943.00)	-132.6%
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)			17,862,874.79	(5,816,943.00)	-132.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,255,296.83	257,101,673.35	7.5%
b) Audit Adjustments		9793	(16,498.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			239,238,798.56	257,101,673.35	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,238,798.56	257,101,673.35	7.5%
2) Ending Balance, June 30 (E + F1e)			257,101,673.35	251,284,730.35	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,678,648.00	13,678,647.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	243,423,025.35	237,606,083.35	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	262,323,879.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,375,732.40)		
b) in Banks		9120	(64,245.39)		
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	26,014.44		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,526,013.08		
4) Due from Grantor Government		9290	220,435.55		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	13,678,648.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			270,335,012.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,297,288.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	936,050.74		
6) TOTAL, LIABILITIES			13,233,339.13		
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)			257,101,673.33		
FEDERAL REVENUE					
Child Nutrition Programs		8220	379,632,123.39	371,155,653.00	-2.2%
Donated Food Commodities		8221	22,974,004.00	23,026,606.00	0.2%
All Other Federal Revenue		8290	67,963.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			402,674,090.39	394,182,259.00	-2.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	113,922,809.00	111,598,082.00	-2.0%
All Other State Revenue		8590	612,270.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			114,535,079.00	111,598,082.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,506,067.00	1,479,801.00	-1.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,015,543.00	6,902,295.00	-1.6%
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	36,455.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8,558,065.00	8,382,096.00	-2.1%
TOTAL, REVENUES			525,767,234.39	514,162,437.00	-2.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	148,125,126.12	146,278,666.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	547,386.76	552,347.00	0.9%
Clerical, Technical and Office Salaries		2400	7,711,256.51	9,584,645.00	24.3%
Other Classified Salaries		2900	1,883.82	18,948.00	905.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			156,385,653.21	156,434,606.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,961,209.36	41,946,265.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,026,572.23	11,970,202.00	-0.5%
Health and Welfare Benefits		3401-3402	61,024,833.82	66,754,806.00	9.4%
Unemployment Insurance		3501-3502	78,293.02	79,502.00	1.5%
Workers' Compensation		3601-3602	2,726,458.96	2,543,090.00	-6.7%
OPEB, Allocated		3701-3702	17,912,261.59	18,879,671.00	5.4%
OPEB, Active Employees		3751-3752	1,112,685.69	7,437,732.00	568.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			136,842,314.67	149,611,268.00	9.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,767,904.14	7,649,367.00	-1.5%
Noncapitalized Equipment		4400	456,618.00	424,849.00	-7.0%
Food		4700	185,024,374.14	182,022,509.00	-1.6%
TOTAL, BOOKS AND SUPPLIES			193,248,896.28	190,096,725.00	-1.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	269,614.48	1,433,736.00	431.8%
Dues and Memberships		5300	22,733.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	362,756.00	373,588.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,678.60	169,644.00	682.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,288,029.36	1,954,812.00	-14.6%
Communications		5900	49,749.00	98,635.00	98.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,014,560.44	4,030,415.00	33.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	409,000.00	81,072.00	-80.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			409,000.00	81,072.00	-80.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,003,935.00	19,725,294.00	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,003,935.00	19,725,294.00	9.6%
TOTAL, EXPENDITURES			507,904,359.60	519,979,380.00	2.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	402,674,090.39	394,182,259.00	-2.1%
3) Other State Revenue		8300-8599	114,535,079.00	111,598,082.00	-2.6%
4) Other Local Revenue		8600-8799	8,558,065.00	8,382,096.00	-2.1%
5) TOTAL, REVENUES			525,767,234.39	514,162,437.00	-2.2%
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		479,915,544.41	496,471,442.00	3.4%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		18,003,935.00	19,725,294.00	9.6%
8) Plant Services	8000-8999		9,984,880.19	3,782,644.00	-62.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			507,904,359.60	519,979,380.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,862,874.79	(5,816,943.00)	-132.6%
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)			17,862,874.79	(5,816,943.00)	-132.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,255,296.83	257,101,673.35	7.5%
b) Audit Adjustments		9793	(16,498.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			239,238,798.56	257,101,673.35	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,238,798.56	257,101,673.35	7.5%
2) Ending Balance, June 30 (E + F1e)			257,101,673.35	251,284,730.35	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,678,648.00	13,678,647.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	243,423,025.35	237,606,083.35	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	222,813,618.68	220,373,597.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	13,242,193.78	12,837,639.78
5330	Child Nutrition: Summer Food Service Program Operations	4,554,410.89	4,394,845.89
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	2,812,802.00	0.00
Total, Restricted Balance		243,423,025.35	237,606,083.35

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	592,525,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	17,325,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			592,525,000.00	(17,325,000.00)	-102.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			592,525,000.00	(17,325,000.00)	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	592,525,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	592,525,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	592,525,000.00	New
2) Ending Balance, June 30 (E + F1e)			592,525,000.00	575,200,000.00	-2.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	592,525,000.00	575,200,000.00	-2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	592,525,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	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			592,525,000.00		
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)			592,525,000.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	592,525,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			592,525,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	17,325,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	17,325,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			592,525,000.00	(17,325,000.00)	-102.9%

Description	Function Codes	Object Codes	2024-25 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	592,525,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	17,325,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			592,525,000.00	(17,325,000.00)	-102.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			592,525,000.00	(17,325,000.00)	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	592,525,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	592,525,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	592,525,000.00	New
2) Ending Balance, June 30 (E + F1e)			592,525,000.00	575,200,000.00	-2.9%
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	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	592,525,000.00	575,200,000.00	-2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	62,182,733.00	53,130,868.00	-14.6%
5) TOTAL, REVENUES			62,182,733.00	53,130,868.00	-14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,720,171.00	146,458,298.00	158.2%
3) Employee Benefits		3000-3999	35,134,630.00	78,899,852.00	124.6%
4) Books and Supplies		4000-4999	74,004,117.53	45,563,346.00	-38.4%
5) Services and Other Operating Expenditures		5000-5999	71,312,635.00	2,211,940.00	-96.9%
6) Capital Outlay		6000-6999	956,250,508.82	2,366,174,639.00	147.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,193,422,062.35	2,639,308,075.00	121.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,131,239,329.35)	(2,586,177,207.00)	128.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,723,808.00	0.00	-100.0%
b) Transfers Out		7600-7629	243,426,413.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,734,035,000.00	1,775,000,000.00	2.4%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,628,332,395.00	1,775,000,000.00	9.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			497,093,065.65	(811,177,207.00)	-263.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,580,463.17	1,697,370,497.00	33.9%
b) Audit Adjustments		9793	(67,303,031.82)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,277,431.35	1,697,370,497.00	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,277,431.35	1,697,370,497.00	41.4%
2) Ending Balance, June 30 (E + F1e)			1,697,370,497.00	886,193,290.00	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	100,630.00	100,630.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,692,282,481.00	881,741,458.00	-47.9%
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	4,487,386.00	3,851,202.00	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,768,506,674.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,214,666.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500,000.00		
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	64,834,218.00		
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	100,630.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	26,326.00		
10) TOTAL, ASSETS			1,829,753,182.00		
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	132,356,359.00		
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			132,356,359.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	26,326.00		
2) TOTAL, DEFERRED INFLOWS			26,326.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,697,370,497.00		
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	1,071,417.00	1,250,000.00	16.7%
Interest		8660	65,025,963.00	51,880,868.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,914,647.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,182,733.00	53,130,868.00	-14.6%
TOTAL, REVENUES			62,182,733.00	53,130,868.00	-14.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,515,026.00	68,134,780.00	548.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	10,123,842.00	15,160,567.00	49.8%
Clerical, Technical and Office Salaries		2400	36,081,303.00	63,162,951.00	75.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,720,171.00	146,458,298.00	158.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,358.00	0.00	-100.0%
PERS		3201-3202	17,885,959.00	39,375,335.00	120.1%
OASDI/Medicare/Alternative		3301-3302	4,435,482.00	11,202,482.00	152.6%
Health and Welfare Benefits		3401-3402	8,575,483.00	20,319,700.00	137.0%
Unemployment Insurance		3501-3502	31,231.00	74,345.00	138.0%
Workers' Compensation		3601-3602	1,064,683.00	2,380,909.00	123.6%
OPEB, Allocated		3701-3702	2,517,764.00	3,479,974.00	38.2%
OPEB, Active Employees		3751-3752	581,670.00	2,067,107.00	255.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,134,630.00	78,899,852.00	124.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,633,681.53	2,015,273.00	-97.2%
Noncapitalized Equipment		4400	2,370,436.00	43,548,073.00	1,737.1%
TOTAL, BOOKS AND SUPPLIES			74,004,117.53	45,563,346.00	-38.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	229,417.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,500.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,462.00	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	70,933,256.00	2,211,940.00	-96.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,312,635.00	2,211,940.00	-96.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,927,349.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	849,140,668.11	2,366,174,639.00	178.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	105,070,737.71	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	111,754.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			956,250,508.82	2,366,174,639.00	147.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,193,422,062.35	2,639,308,075.00	121.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	137,723,808.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			137,723,808.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	243,426,413.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			243,426,413.00	0.00	-100.0%
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	1,734,035,000.00	1,775,000,000.00	2.4%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	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			1,734,035,000.00	1,775,000,000.00	2.4%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,628,332,395.00	1,775,000,000.00	9.0%

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	62,182,733.00	53,130,868.00	-14.6%
5) TOTAL, REVENUES			62,182,733.00	53,130,868.00	-14.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,186,196,056.35	2,639,308,075.00	122.5%
9) Other Outgo	9000-9999	Except 7600-7699	7,226,006.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,193,422,062.35	2,639,308,075.00	121.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,131,239,329.35)	(2,586,177,207.00)	128.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	137,723,808.00	0.00	-100.0%
b) Transfers Out		7600-7629	243,426,413.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,734,035,000.00	1,775,000,000.00	2.4%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,628,332,395.00	1,775,000,000.00	9.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			497,093,065.65	(811,177,207.00)	-263.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,267,580,463.17	1,697,370,497.00	33.9%
b) Audit Adjustments		9793	(67,303,031.82)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,277,431.35	1,697,370,497.00	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,277,431.35	1,697,370,497.00	41.4%
2) Ending Balance, June 30 (E + F1e)			1,697,370,497.00	886,193,290.00	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	100,630.00	100,630.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,692,282,481.00	881,741,458.00	-47.9%
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	4,487,386.00	3,851,202.00	-14.2%
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	1,692,282,481.00	881,741,458.00
Total, Restricted Balance		1,692,282,481.00	881,741,458.00

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	80,143,519.00	83,719,300.00	4.5%
5) TOTAL, REVENUES			80,143,519.00	83,719,300.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	592,914.00	772,258.00	30.2%
3) Employee Benefits		3000-3999	326,540.00	351,659.00	7.7%
4) Books and Supplies		4000-4999	7,847.15	97,742.00	1,145.6%
5) Services and Other Operating Expenditures		5000-5999	2,704,252.00	31,496,627.00	1,064.7%
6) Capital Outlay		6000-6999	76,550,639.00	39,352,532.00	-48.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,182,192.15	72,070,818.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,673.15)	11,648,482.00	-30,220.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	294.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(294.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,967.15)	11,648,482.00	-29,993.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,713,818.70	40,351,518.00	-0.9%
b) Audit Adjustments		9793	(323,333.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,390,485.15	40,351,518.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,390,485.15	40,351,518.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			40,351,518.00	52,000,000.00	28.9%
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	40,351,518.00	52,000,000.00	28.9%
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	43,005,264.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,057,946.00)		
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	6,648,984.00		
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			48,596,302.00		
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	8,244,784.00		
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			8,244,784.00		
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)			40,351,518.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,750,970.00	1,408,000.00	-19.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	632,547.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	77,760,002.00	82,311,300.00	5.9%
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			80,143,519.00	83,719,300.00	4.5%
TOTAL, REVENUES			80,143,519.00	83,719,300.00	4.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	13,066.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	165,057.00	169,952.00	3.0%
Clerical, Technical and Office Salaries		2400	414,791.00	596,191.00	43.7%
Other Classified Salaries		2900	0.00	6,115.00	New
TOTAL, CLASSIFIED SALARIES			592,914.00	772,258.00	30.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	160,113.00	205,408.00	28.3%
OASDI/Medicare/Alternative		3301-3302	43,173.00	58,943.00	36.5%
Health and Welfare Benefits		3401-3402	84,534.00	50,384.00	-40.4%
Unemployment Insurance		3501-3502	298.00	394.00	32.2%
Workers' Compensation		3601-3602	10,327.00	12,554.00	21.6%
OPEB, Allocated		3701-3702	24,808.00	18,034.00	-27.3%
OPEB, Active Employees		3751-3752	3,287.00	5,942.00	80.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			326,540.00	351,659.00	7.7%
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	859.00	97,742.00	11,278.6%
Noncapitalized Equipment		4400	6,988.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,847.15	97,742.00	1,145.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	353.00	1,300.00	268.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,703,899.00	31,242,237.00	1,055.5%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,704,252.00	31,496,627.00	1,064.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	76,550,639.00	39,340,888.00	-48.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,550,639.00	39,352,532.00	-48.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			80,182,192.15	72,070,818.00	-10.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	294.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			294.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(294.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,143,519.00	83,719,300.00	4.5%
5) TOTAL, REVENUES			80,143,519.00	83,719,300.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,443,413.00	2,638,596.00	-23.4%
8) Plant Services	8000-8999		76,738,779.15	69,432,222.00	-9.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			80,182,192.15	72,070,818.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(38,673.15)	11,648,482.00	-30,220.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	294.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(294.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,967.15)	11,648,482.00	-29,993.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,713,818.70	40,351,518.00	-0.9%
b) Audit Adjustments		9793	(323,333.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,390,485.15	40,351,518.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,390,485.15	40,351,518.00	-0.1%
2) Ending Balance, June 30 (E + F1e)			40,351,518.00	52,000,000.00	28.9%
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	40,351,518.00	52,000,000.00	28.9%
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	40,351,518.00	52,000,000.00
Total, Restricted Balance		40,351,518.00	52,000,000.00

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	178,090,646.00	205,899,774.00	15.6%
4) Other Local Revenue		8600-8799	1,691,403.60	1,997,700.00	18.1%
5) TOTAL, REVENUES			179,782,049.60	207,897,474.00	15.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,989.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,036.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	181,799.10	0.00	-100.0%
6) Capital Outlay		6000-6999	35,022,291.00	120,378,699.00	243.7%
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			35,207,115.10	120,378,699.00	241.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144,574,934.50	87,518,775.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	131,332,092.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(131,332,092.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,242,842.50	87,518,775.00	560.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,003,402.09	51,245,371.00	34.8%
b) Audit Adjustments		9793	(873.59)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,002,528.50	51,245,371.00	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,002,528.50	51,245,371.00	34.8%
2) Ending Balance, June 30 (E + F1e)			51,245,371.00	138,764,146.00	170.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,245,371.00	138,764,146.00	170.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,261,021.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(732,220.00)		
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	244,602.00		
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			51,773,403.00		
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	528,032.00		
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			528,032.00		
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)			51,245,371.00		
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	178,090,646.00	205,899,774.00	15.6%
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			178,090,646.00	205,899,774.00	15.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,187,687.00	1,997,700.00	-8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(496,283.40)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,691,403.60	1,997,700.00	18.1%
TOTAL, REVENUES			179,782,049.60	207,897,474.00	15.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,438.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	551.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,989.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	568.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	169.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	195.00	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	37.00	0.00	-100.0%
OPEB, Allocated		3701-3702	57.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	10.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,036.00	0.00	-100.0%

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	91.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	181,708.10	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			181,799.10	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	35,022,291.00	120,378,699.00	243.7%
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			35,022,291.00	120,378,699.00	243.7%
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			35,207,115.10	120,378,699.00	241.9%
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	131,332,092.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,332,092.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 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)			(131,332,092.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	178,090,646.00	205,899,774.00	15.6%
4) Other Local Revenue		8600-8799	1,691,403.60	1,997,700.00	18.1%
5) TOTAL, REVENUES			179,782,049.60	207,897,474.00	15.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		35,207,115.10	120,378,699.00	241.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,207,115.10	120,378,699.00	241.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			144,574,934.50	87,518,775.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	131,332,092.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(131,332,092.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,242,842.50	87,518,775.00	560.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,003,402.09	51,245,371.00	34.8%
b) Audit Adjustments		9793	(873.59)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,002,528.50	51,245,371.00	34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,002,528.50	51,245,371.00	34.8%
2) Ending Balance, June 30 (E + F1e)			51,245,371.00	138,764,146.00	170.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,245,371.00	138,764,146.00	170.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25	2025-26
		Estimated Actuals	Budget
7710	State School Facilities Projects	51,245,371.00	138,764,146.00
Total, Restricted Balance		51,245,371.00	138,764,146.00

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	227,854.00	0.00	-100.0%
3) Other State Revenue		8300-8599	341,406.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	96,657,114.70	93,622,133.00	-3.1%
5) TOTAL, REVENUES			97,226,374.70	93,622,133.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	489,616.00	6,547,602.00	1,237.3%
3) Employee Benefits		3000-3999	265,701.00	3,279,292.00	1,134.2%
4) Books and Supplies		4000-4999	47,159.40	186,468.00	295.4%
5) Services and Other Operating Expenditures		5000-5999	721,656.77	15,883,403.00	2,101.0%
6) Capital Outlay		6000-6999	161,950,258.00	465,468,307.00	187.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			163,474,391.17	491,365,072.00	200.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,248,016.47)	(397,742,939.00)	500.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	238,977,180.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,913,281.00	30,000,000.00	-6.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	238,933,091.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,869,192.00)	(30,000,000.00)	-5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,117,208.47)	(427,742,939.00)	336.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,814,587.73	534,082,016.00	-15.6%
b) Audit Adjustments		9793	(615,363.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			632,199,224.47	534,082,016.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,199,224.47	534,082,016.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			534,082,016.00	106,339,077.00	-80.1%
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	533,732,438.00	105,989,499.00	-80.1%
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	349,578.00	349,578.00	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	258,586,382.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,034,278.03)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	282,524,108.00		
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	3,159,799.00		
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	2,065,553.00		
10) TOTAL, ASSETS			538,301,564.00		
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	2,153,995.00		
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			2,153,995.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,065,553.00		
2) TOTAL, DEFERRED INFLOWS			2,065,553.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			534,082,016.00		
FEDERAL REVENUE					
FEMA		8281	227,854.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			227,854.00	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	341,406.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			341,406.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	61,830,606.00	63,636,000.00	2.9%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,679,933.92	17,338,791.00	-23.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	353,712.78	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	11,792,862.00	12,647,342.00	7.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			96,657,114.70	93,622,133.00	-3.1%
TOTAL, REVENUES			97,226,374.70	93,622,133.00	-3.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	178,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	135,000.00	1,528,210.00	1,032.0%
Clerical, Technical and Office Salaries		2400	176,616.00	5,019,392.00	2,742.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			489,616.00	6,547,602.00	1,237.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	125,092.00	1,755,431.00	1,303.3%
OASDI/Medicare/Alternative		3301-3302	36,356.00	500,951.00	1,277.9%
Health and Welfare Benefits		3401-3402	73,273.00	630,418.00	760.4%
Unemployment Insurance		3501-3502	248.00	3,298.00	1,229.8%
Workers' Compensation		3601-3602	9,484.00	126,331.00	1,232.0%
OPEB, Allocated		3701-3702	19,153.00	190,598.00	895.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	2,095.00	72,265.00	3,349.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			265,701.00	3,279,292.00	1,134.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,159.40	186,468.00	295.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,159.40	186,468.00	295.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,349.77	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	212,971.00	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	506,336.00	15,883,403.00	3,036.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			721,656.77	15,883,403.00	2,101.0%
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	20,160,830.00	465,431,475.00	2,208.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	141,789,428.00	36,832.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			161,950,258.00	465,468,307.00	187.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			163,474,391.17	491,365,072.00	200.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	238,977,180.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			238,977,180.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,913,281.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,913,281.00	30,000,000.00	-6.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25		2025-26 Budget	Percent Difference
			Estimated	Actuals		
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	238,933,091.00		0.00	-100.0%
(d) TOTAL, USES			238,933,091.00		0.00	-100.0%
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,869,192.00)		(30,000,000.00)	-5.9%

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	227,854.00	0.00	-100.0%
3) Other State Revenue		8300-8599	341,406.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	96,657,114.70	93,622,133.00	-3.1%
5) TOTAL, REVENUES			97,226,374.70	93,622,133.00	-3.7%
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		163,474,391.17	491,365,072.00	200.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			163,474,391.17	491,365,072.00	200.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(66,248,016.47)	(397,742,939.00)	500.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	238,977,180.00	0.00	-100.0%
b) Transfers Out		7600-7629	31,913,281.00	30,000,000.00	-6.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	238,933,091.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,869,192.00)	(30,000,000.00)	-5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,117,208.47)	(427,742,939.00)	336.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	632,814,587.73	534,082,016.00	-15.6%
b) Audit Adjustments		9793	(615,363.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			632,199,224.47	534,082,016.00	-15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,199,224.47	534,082,016.00	-15.5%
2) Ending Balance, June 30 (E + F1e)			534,082,016.00	106,339,077.00	-80.1%
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	533,732,438.00	105,989,499.00	-80.1%
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	349,578.00	349,578.00	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
5650	FEMA Public Assistance Funds	600,583.00	0.00
7710	State School Facilities Projects	12,270,770.00	0.00
7810	Other Restricted State	1,978,905.00	0.00
9010	Other Restricted Local	518,882,180.00	105,989,499.00
Total, Restricted Balance		533,732,438.00	105,989,499.00

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	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,264,962,167.58	1,260,365,640.00	-0.4%
5) TOTAL, REVENUES			1,334,510,696.54	1,329,914,169.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,259,365,480.96	1,198,645,061.00	-4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,259,365,480.96	1,198,645,061.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,145,215.58	131,269,108.00	74.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,145,215.58	131,269,108.00	74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,814,782.35	1,497,959,997.93	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,422,814,782.35	1,497,959,997.93	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,422,814,782.35	1,497,959,997.93	5.3%
2) Ending Balance, June 30 (E + F1e)			1,497,959,997.93	1,629,229,105.93	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,497,959,997.93	1,629,229,105.93	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,158,498,782.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,071,961.04)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	378,225,000.00		
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	111,497,588.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,611,149,409.62		
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	113,189,411.69		
2) TOTAL, DEFERRED INFLOWS			113,189,411.69		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,497,959,997.93		
FEDERAL REVENUE					
All Other Federal Revenue		8290	69,548,528.96	69,548,529.00	0.0%
TOTAL, FEDERAL REVENUE			69,548,528.96	69,548,529.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,186,857,726.00	1,186,857,726.00	0.0%
Unsecured Roll		8612	35,889,289.00	35,889,289.00	0.0%
Prior Years' Taxes		8613	13,422,950.00	13,422,950.00	0.0%
Supplemental Taxes		8614	13,801,489.00	13,801,489.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,394,186.00	10,394,186.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,596,527.58	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,264,962,167.58	1,260,365,640.00	-0.4%
TOTAL, REVENUES			1,334,510,696.54	1,329,914,169.00	-0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	738,825,000.00	473,800,001.00	-35.9%
Bond Interest and Other Service Charges		7434	520,540,480.96	724,845,060.00	39.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,259,365,480.96	1,198,645,061.00	-4.8%
TOTAL, EXPENDITURES			1,259,365,480.96	1,198,645,061.00	-4.8%
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	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,264,962,167.58	1,260,365,640.00	-0.4%
5) TOTAL, REVENUES			1,334,510,696.54	1,329,914,169.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,259,365,480.96	1,198,645,061.00	-4.8%
10) TOTAL, EXPENDITURES			1,259,365,480.96	1,198,645,061.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			75,145,215.58	131,269,108.00	74.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,145,215.58	131,269,108.00	74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,422,814,782.35	1,497,959,997.93	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,422,814,782.35	1,497,959,997.93	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,422,814,782.35	1,497,959,997.93	5.3%
2) Ending Balance, June 30 (E + F1e)			1,497,959,997.93	1,629,229,105.93	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,497,959,997.93	1,629,229,105.93	8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,497,959,997.93	1,629,229,105.93
Total, Restricted Balance		1,497,959,997.93	1,629,229,105.93

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	14,593.16	0.00	-100.0%
5) TOTAL, REVENUES			14,593.16	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)			14,593.16	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)			14,593.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433,847.55	448,440.71	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433,847.55	448,440.71	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			433,847.55	448,440.71	3.4%
2) Ending Balance, June 30 (E + F1e)			448,440.71	448,440.71	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	448,440.71	448,440.71	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	455,816.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,681.25)		
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	7,305.21		
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			448,440.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			448,440.71		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	11,888.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,704.33	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,593.16	0.00	-100.0%
TOTAL, REVENUES			14,593.16	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 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	14,593.16	0.00	-100.0%
5) TOTAL, REVENUES			14,593.16	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			14,593.16	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)			14,593.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	433,847.55	448,440.71	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			433,847.55	448,440.71	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			433,847.55	448,440.71	3.4%
2) Ending Balance, June 30 (E + F1e)			448,440.71	448,440.71	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	448,440.71	448,440.71	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	2025-26
		Estimated Actuals	Budget
9010	Other Restricted Local	448,440.71	448,440.71
Total, Restricted Balance		448,440.71	448,440.71

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	158,132.89	2,486.00	-98.4%
5) TOTAL, REVENUES			158,132.89	2,486.00	-98.4%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,182,939.00	28,523,404.00	-43.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,182,939.00	28,523,404.00	-43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,024,806.11)	(28,520,918.00)	-43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,046,380.00	28,513,404.00	-43.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,046,380.00	28,513,404.00	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,573.89	(7,514.00)	-134.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,173.11	89,747.00	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,173.11	89,747.00	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,173.11	89,747.00	31.6%
2) Ending Balance, June 30 (E + F1e)			89,747.00	82,233.00	-8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,747.00	82,233.00	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,493.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,427.00)		
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	681.00		
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			89,747.00		
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)			89,747.00		
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	159,041.89	2,486.00	-98.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(909.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			158,132.89	2,486.00	-98.4%
TOTAL, REVENUES			158,132.89	2,486.00	-98.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	21,632,939.00	9,713,404.00	-55.1%
Other Debt Service - Principal		7439	28,550,000.00	18,810,000.00	-34.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,182,939.00	28,523,404.00	-43.2%
TOTAL, EXPENDITURES			50,182,939.00	28,523,404.00	-43.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,046,380.00	28,513,404.00	-43.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,046,380.00	28,513,404.00	-43.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25		2025-26	Percent
			Estimated	Actuals		
All Other Financing Uses		7699	0.00		0.00	0.0%
(d) TOTAL, USES			0.00		0.00	0.0%
CONTRIBUTIONS						
Contributions from Unrestricted Revenues		8980	0.00		0.00	0.0%
Contributions from Restricted Revenues		8990	0.00		0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,046,380.00		28,513,404.00	-43.0%

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	158,132.89	2,486.00	-98.4%
5) TOTAL, REVENUES			158,132.89	2,486.00	-98.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	50,182,939.00	28,523,404.00	-43.2%
10) TOTAL, EXPENDITURES			50,182,939.00	28,523,404.00	-43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(50,024,806.11)	(28,520,918.00)	-43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,046,380.00	28,513,404.00	-43.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,046,380.00	28,513,404.00	-43.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,573.89	(7,514.00)	-134.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,173.11	89,747.00	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,173.11	89,747.00	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,173.11	89,747.00	31.6%
2) Ending Balance, June 30 (E + F1e)			89,747.00	82,233.00	-8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,747.00	82,233.00	-8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25	2025-26
		Estimated Actuals	Budget
9010	Other Restricted Local	89,747.00	82,233.00
Total, Restricted Balance		89,747.00	82,233.00

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	1,877,843,354.30	1,661,078,430.00	-11.5%
5) TOTAL, REVENUES			1,877,843,354.30	1,661,078,430.00	-11.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,369,532.62	9,500,123.00	13.5%
3) Employee Benefits		3000-3999	5,973,368.59	5,385,235.00	-9.8%
4) Books and Supplies		4000-4999	249,355.02	741,361.00	197.3%
5) Services and Other Operating Expenses		5000-5999	1,677,979,714.76	1,688,983,306.00	0.7%
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			1,692,571,970.99	1,704,610,025.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185,271,383.31	(43,531,595.00)	-123.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			185,271,383.31	(43,531,595.00)	-123.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,787,764.70	134,779,423.00	62.8%
b) Audit Adjustments		9793	(133,279,725.01)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(50,491,960.31)	134,779,423.00	-366.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(50,491,960.31)	134,779,423.00	-366.9%
2) Ending Net Position, June 30 (E + F1e)			134,779,423.00	91,247,828.00	-32.3%
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	134,779,423.00	91,247,828.00	-32.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	344,424,888.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,811,626.19)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	77,753,975.70		
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	937,670,785.16		
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			1,351,038,023.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	7,909,978.80		
2) TOTAL, DEFERRED OUTFLOWS			7,909,978.80		
I. LIABILITIES					
1) Accounts Payable		9500	131,104,858.11		
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	12,108,286.57		
c) Total/Net OPEB Liability		9664	10,836,051.04		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	1,063,727,749.00		
7) TOTAL, LIABILITIES			1,217,776,944.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	6,391,634.12		
2) TOTAL, DEFERRED INFLOWS			6,391,634.12		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			134,779,423.00		
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	19,136,716.41	13,447,789.00	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,028,147.19	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,841,815,199.53	1,647,630,641.00	-10.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,863,291.17	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,877,843,354.30	1,661,078,430.00	-11.5%
TOTAL, REVENUES			1,877,843,354.30	1,661,078,430.00	-11.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	3,075,869.20	3,634,726.00	18.2%
Clerical, Technical and Office Salaries		2400	5,293,663.42	5,844,707.00	10.4%
Other Classified Salaries		2900	0.00	20,690.00	New
TOTAL, CLASSIFIED SALARIES			8,369,532.62	9,500,123.00	13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	715,188.23	0.00	-100.0%
PERS		3201-3202	2,285,225.64	2,541,480.00	11.2%
OASDI/Medicare/Alternative		3301-3302	664,186.40	726,361.00	9.4%
Health and Welfare Benefits		3401-3402	1,552,520.41	1,389,390.00	-10.5%
Unemployment Insurance		3501-3502	4,572.43	4,798.00	4.9%
Workers' Compensation		3601-3602	179,243.11	154,439.00	-13.8%
OPEB, Allocated		3701-3702	455,632.00	412,284.00	-9.5%
OPEB, Active Employees		3751-3752	116,800.37	156,483.00	34.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,973,368.59	5,385,235.00	-9.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	229,062.65	739,861.00	223.0%
Noncapitalized Equipment		4400	20,292.37	1,500.00	-92.6%
TOTAL, BOOKS AND SUPPLIES			249,355.02	741,361.00	197.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,340.22	8,214.00	-72.0%
Dues and Memberships		5300	13,781.96	2,150.00	-84.4%
Insurance		5400-5450	9,800,309.70	14,820,000.00	51.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,709.21	5,500.00	-36.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,667,819,966.28	1,673,744,386.00	0.4%
Communications		5900	307,607.39	403,056.00	31.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,677,979,714.76	1,688,983,306.00	0.7%
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			1,692,571,970.99	1,704,610,025.00	0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,877,843,354.30	1,661,078,430.00	-11.5%
5) TOTAL, REVENUES			1,877,843,354.30	1,661,078,430.00	-11.5%
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		1,692,571,970.99	1,704,610,025.00	0.7%
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			1,692,571,970.99	1,704,610,025.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			185,271,383.31	(43,531,595.00)	-123.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			185,271,383.31	(43,531,595.00)	-123.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,787,764.70	134,779,423.00	62.8%
b) Audit Adjustments		9793	(133,279,725.01)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(50,491,960.31)	134,779,423.00	-366.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(50,491,960.31)	134,779,423.00	-366.9%
2) Ending Net Position, June 30 (E + F1e)			134,779,423.00	91,247,828.00	-32.3%
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	134,779,423.00	91,247,828.00	-32.3%

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

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	80,954,306.00	335,696,673.00	314.7%
5) TOTAL, REVENUES			80,954,306.00	335,696,673.00	314.7%
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	653,646.53	653,647.00	0.0%
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			653,646.53	653,647.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,300,659.47	335,043,026.00	317.2%
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)			80,300,659.47	335,043,026.00	317.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	819,462,740.53	899,763,400.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			819,462,740.53	899,763,400.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			819,462,740.53	899,763,400.00	9.8%
2) Ending Net Position, June 30 (E + F1e)			899,763,400.00	1,234,806,426.00	37.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	899,763,400.00	1,234,806,426.00	37.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	899,763,400.00		
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			899,763,400.00		
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)			899,763,400.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,954,306.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	40,000,000.00	335,696,673.00	739.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,954,306.00	335,696,673.00	314.7%
TOTAL, REVENUES			80,954,306.00	335,696,673.00	314.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	653,646.53	653,647.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			653,646.53	653,647.00	0.0%
TOTAL, EXPENSES			653,646.53	653,647.00	0.0%
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%
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					
(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	80,954,306.00	335,696,673.00	314.7%
5) TOTAL, REVENUES			80,954,306.00	335,696,673.00	314.7%
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		653,646.53	653,647.00	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, EXPENSES			653,646.53	653,647.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			80,300,659.47	335,043,026.00	317.2%
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)			80,300,659.47	335,043,026.00	317.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	819,462,740.53	899,763,400.00	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			819,462,740.53	899,763,400.00	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			819,462,740.53	899,763,400.00	9.8%
2) Ending Net Position, June 30 (E + F1e)			899,763,400.00	1,234,806,426.00	37.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	899,763,400.00	1,234,806,426.00	37.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	899,763,400.00	1,234,806,426.00
Total, Restricted Net Position		899,763,400.00	1,234,806,426.00

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)	336,685.10	336,848.56	350,837.25	330,987.34	330,733.38	338,293.86
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	336,685.10	336,848.56	350,837.25	330,987.34	330,733.38	338,293.86
5. District Funded County Program ADA						
a. County Community Schools	55.96	55.96	55.96	55.96	55.96	55.96
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	307.98	307.98	307.98	307.98	307.98	307.98
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	363.94	363.94	363.94	363.94	363.94	363.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	337,049.04	337,212.50	351,201.19	331,351.28	331,097.32	338,657.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 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	55.96	55.96	55.96			
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	307.98	307.98	307.98			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	363.94	363.94	363.94	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	363.94	363.94	363.94	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	35,301.99	35,256.33	35,301.99	35,068.29	35,172.51	35,068.29
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	35,301.99	35,256.33	35,301.99	35,068.29	35,172.51	35,068.29
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	35,301.99	35,256.33	35,301.99	35,068.29	35,172.51	35,068.29

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			5,035,363,465.14	4,475,824,407.47	4,285,260,574.39	4,034,968,957.12	3,810,798,084.00	3,331,377,566.74	3,897,080,003.47	3,787,429,894.39
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		182,418,781.32	181,910,606.77	607,805,890.78	328,055,124.48	323,967,558.72	607,805,891.61	327,830,153.32	273,352,105.55
Property Taxes	8020-8079		25,433,545.84	71,178,807.65	0.00	0.00	24,142,134.78	682,920,495.30	204,076,855.45	92,266,940.14
Miscellaneous Funds	8080-8099		(22,807,228.76)	(48,092,907.11)	(32,737,758.92)	(31,806,980.78)	(18,404,183.86)	(31,972,622.30)	(13,126,117.36)	(56,048,848.33)
Federal Revenue	8100-8299		67,905.57	6,625,901.66	1,621,495.94	170,630,702.28	2,530,183.36	6,370,658.58	129,413,649.96	320,993,558.95
Other State Revenue	8300-8599		50,179,825.05	98,766,584.19	120,411,415.64	142,062,922.94	116,252,849.50	92,037,942.99	133,671,486.57	104,050,153.75
Other Local Revenue	8600-8799		17,658,757.44	6,626,071.48	5,384,812.98	22,764,213.98	19,188,377.06	15,240,046.67	6,439,591.65	48,696,730.79
Interfund Transfers In	8900-8929			0.00	0.00	710.66	0.00	0.00	15,434.31	0.00
All Other Financing Sources	8930-8979			260,259,204.82	904.00	904.00	904.00	855.00	855.00	855.00
TOTAL RECEIPTS			252,951,586.46	577,274,269.46	702,486,760.42	631,707,597.56	467,677,823.56	1,372,403,267.85	788,321,908.90	783,311,495.85
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		621,658,360.74	597,277,465.66	805,481,717.43	696,250,905.37	807,882,155.84	706,895,606.20	683,140,329.75	790,974,675.30
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		190,832,283.39	165,545,665.67	144,624,449.31	157,149,511.71	136,738,131.38	97,461,666.42	212,488,101.31	112,786,055.84
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			5,014,971.21	2,672,210.95	2,478,053.60	2,478,053.60	2,343,558.50	2,343,586.92	2,343,558.50
All Other Financing Uses	7630-7699									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			812,490,644.13	767,838,102.54	952,778,377.69	855,878,470.68	947,098,340.82	806,700,831.12	897,972,017.98	906,104,289.64
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	101,123,869.60								
Accounts Receivable	9200-9299	331,288,510.68								
Due From Other Funds	9310									
Stores	9320	38,594,295.83								
Prepaid Expenditures	9330	7,956,630.96								
Other Current Assets	9340									
Lease Receivable	9380	11,780,559.20								
Deferred Outflows of Resources	9490									
SUBTOTAL		490,743,866.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,199,978,791.09								
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	41,180,000.22								
Deferred Inflows of Resources	9690	11,780,559.20								
SUBTOTAL		1,252,939,350.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(762,195,484.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(559,539,057.67)	(190,563,833.08)	(250,291,617.27)	(224,170,873.12)	(479,420,517.26)	565,702,436.73	(109,650,109.08)	(122,792,793.79)
F. ENDING CASH (A + E)			4,475,824,407.47	4,285,260,574.39	4,034,968,957.12	3,810,798,084.00	3,331,377,566.74	3,897,080,003.47	3,787,429,894.39	3,664,637,100.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		3,664,637,100.60	3,454,974,121.45	3,415,811,775.77	3,303,711,552.26				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	528,723,649.58	273,352,105.55	273,352,105.55	565,414,823.05	178,401,646.72		4,652,390,443.00	4,652,390,443.00
Property Taxes	8020-8079	7,280,383.44	493,704,468.53	412,023,695.46	183,396,030.41			2,196,423,357.00	2,196,423,357.00
Miscellaneous Funds	8080-8099	(41,213,920.32)	(44,637,039.69)	(30,632,719.69)	(41,922,826.88)			(413,403,154.00)	(413,403,154.00)
Federal Revenue	8100-8299	29,651,548.13	64,469,086.67	3,998,379.04	107,453,295.86			843,826,366.00	843,826,366.00
Other State Revenue	8300-8599	132,617,307.29	101,680,133.61	152,900,975.80	481,442,585.67			1,726,074,183.00	1,726,074,183.00
Other Local Revenue	8600-8799	29,605,939.74	13,171,740.47	51,429,036.49	95,352,697.25			331,568,016.00	331,568,016.00
Interfund Transfers In	8900-8929	44,293.08	0.00	0.00	47,264,561.95			47,325,000.00	47,325,000.00
All Other Financing Sources	8930-8979	710.00	710.00	710.00	785.00	(260,257,396.82)		10,000.00	10,000.00
TOTAL RECEIPTS		686,709,910.94	901,741,205.14	863,072,182.65	1,438,401,952.31	(81,855,750.10)	0.00	9,384,204,211.00	9,384,204,211.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	767,601,718.12	775,835,022.00	783,907,577.50	788,211,774.09	0.00		8,825,117,308.00	4,019,027,095.00
Classified Salaries	2000-2999							0.00	1,545,658,781.00
Employee Benefits	3000-3999							0.00	3,260,431,434.00
Books and Supplies	4000-4999	126,561,570.20	163,123,347.87	189,319,642.52	954,534,713.38			2,651,165,139.00	1,474,327,446.88
Services	5000-5999							0.00	1,155,378,906.55
Capital Outlay	6000-6999							0.00	62,822,180.00
Other Outgo	7000-7499							0.00	(41,363,394.00)
Interfund Transfers Out	7600-7629	2,209,601.77	1,945,180.95	1,945,186.14	2,739,441.86			28,513,404.00	28,513,404.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		896,372,890.09	940,903,550.82	975,172,406.16	1,745,485,929.33	0.00	0.00	11,504,795,851.00	11,504,795,853.43

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					(260,257,396.82)	101,123,869.60	(159,133,527.22)	
Accounts Receivable	9200-9299					178,401,646.72	331,288,510.68	509,690,157.40	
Due From Other Funds	9310						0.00	0.00	
Stores	9320								
Prepaid Expenditures	9330						38,594,295.83	38,594,295.83	
Other Current Assets	9340						7,956,630.96	7,956,630.96	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490						11,780,559.20	11,780,559.20	
SUBTOTAL		0.00	0.00	0.00	0.00	(81,855,750.10)	490,743,866.27	408,888,116.17	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,199,978,791.09	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							41,180,000.22	
Deferred Inflows of Resources	9690							11,780,559.20	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	1,252,939,350.51	1,252,939,350.51	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(81,855,750.10)	(762,195,484.24)	(844,051,234.34)	
E. NET INCREASE/DECREASE (B - C + D)		(209,662,979.15)	(39,162,345.68)	(112,100,223.51)	(307,083,977.02)	(163,711,500.20)	(762,195,484.24)	(2,964,642,874.34)	(2,120,591,642.43)
F. ENDING CASH (A + E)		3,454,974,121.45	3,415,811,775.77	3,303,711,552.26	2,996,627,575.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,070,720,590.80	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		2,996,627,575.24	2,696,399,739.12	2,304,915,230.16	2,087,676,655.35	1,905,622,432.50	1,492,682,869.12	2,097,426,044.56	2,038,411,808.17
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		365,341,631.74	186,431,810.46	615,944,057.51	336,208,601.99	332,019,443.92	615,944,058.35	335,978,039.39	280,145,994.99
Property Taxes	8020-8079		25,445,959.10	71,213,547.62	0.00	0.00	24,153,917.74	683,253,805.71	204,176,458.47	92,311,972.52
Miscellaneous Funds	8080-8099		(22,949,891.18)	(48,378,231.83)	(32,931,984.90)	(31,995,684.65)	(18,513,371.87)	(32,162,308.89)	(13,203,991.75)	(56,381,373.90)
Federal Revenue	8100-8299		51,988.87	5,063,060.67	1,239,273.78	130,383,585.82	1,935,946.10	4,868,060.55	98,943,737.56	245,289,427.39
Other State Revenue	8300-8599		51,690,470.91	101,306,592.07	123,131,982.29	145,686,054.51	118,082,767.47	92,774,479.34	137,085,484.54	106,616,259.54
Other Local Revenue	8600-8799		14,405,470.76	5,678,137.76	4,396,482.98	18,463,393.58	15,732,056.69	14,062,213.43	5,344,127.48	40,007,971.62
Interfund Transfers In	8900-8929		0.00	0.00	0.00	1,076.08	0.00	0.00	23,370.79	0.00
All Other Financing Sources	8930-8979		0.00	1,808.00	904.00	904.00	904.00	855.00	855.00	855.00
TOTAL RECEIPTS			433,985,630.20	321,316,724.75	711,780,715.66	598,747,931.33	473,411,664.05	1,378,741,163.49	768,348,081.48	707,991,107.16
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		588,956,716.81	577,379,691.05	777,371,306.12	647,647,359.17	772,352,779.41	676,594,934.35	644,547,396.28	752,186,835.04
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		145,256,749.51	125,851,761.87	146,548,758.07	128,426,068.01	109,269,721.02	92,930,975.97	178,342,789.61	100,847,969.69
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			9,569,780.79	5,099,226.28	4,728,727.00	4,728,727.00	4,472,077.73	4,472,131.98	4,472,077.73
All Other Financing Uses	7630-7699									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			734,213,466.32	712,801,233.71	929,019,290.47	780,802,154.18	886,351,227.43	773,997,988.05	827,362,317.87	857,506,882.46
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	(159,133,527.22)								
Accounts Receivable	9200-9299	509,690,157.41								
Due From Other Funds	9310	0.00								
Stores	9320	38,594,295.83								
Prepaid Expenditures	9330	7,956,630.96								
Other Current Assets	9340	0.00								
Lease Receivable	9380	11,780,559.20								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		408,888,116.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,199,978,791.09								
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	41,180,000.22								
Deferred Inflows of Resources	9690	11,780,559.20								
SUBTOTAL		1,252,939,350.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(844,051,234.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(300,227,836.12)	(391,484,508.96)	(217,238,574.81)	(182,054,222.85)	(412,939,563.38)	604,743,175.44	(59,014,236.39)	(149,515,775.30)
F. ENDING CASH (A + E)			2,696,399,739.12	2,304,915,230.16	2,087,676,655.35	1,905,622,432.50	1,492,682,869.12	2,097,426,044.56	2,038,411,808.17	1,888,896,032.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,888,896,032.87	1,730,530,074.49	1,735,387,979.97	1,694,473,472.68				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	536,831,630.76	280,145,994.99	280,145,994.99	762,291,436.63	(178,401,646.72)		4,749,027,049.00	4,749,027,049.00
Property Taxes	8020-8079	7,283,936.75	493,945,428.99	412,224,790.30	183,485,539.80			2,197,495,357.00	2,197,495,357.00
Miscellaneous Funds	8080-8099	(41,551,733.37)	(44,901,861.50)	(30,814,456.93)	(42,264,057.23)			(416,048,948.00)	(416,048,948.00)
Federal Revenue	8100-8299	22,825,088.42	49,262,673.47	3,119,339.01	82,235,288.36			645,217,470.00	645,217,470.00
Other State Revenue	8300-8599	135,114,949.26	104,249,227.23	156,830,876.11	492,421,679.73			1,764,990,823.00	1,764,990,823.00
Other Local Revenue	8600-8799	27,981,750.77	11,167,706.50	41,770,452.03	77,390,472.40			276,400,236.00	276,400,236.00
Interfund Transfers In	8900-8929	67,069.04	0.00	0.00	71,568,484.09			71,660,000.00	71,660,000.00
All Other Financing Sources	8930-8979	710.00	710.00	710.00	785.00			10,000.00	10,000.00
TOTAL RECEIPTS		688,553,401.63	893,869,879.68	863,277,705.51	1,627,129,628.78	(178,401,646.72)	0.00	9,288,751,987.00	9,288,751,987.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	731,776,524.84	740,926,410.88	747,353,097.47	751,374,686.41			8,408,467,737.83	8,408,467,737.83
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999	110,926,379.35	144,373,686.51	153,127,228.63	771,876,249.52			2,207,778,337.76	2,207,778,337.76
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629	4,216,455.82	3,711,876.81	3,711,886.70	5,227,519.16			54,410,487.00	54,410,487.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		846,919,360.01	889,011,974.20	904,192,212.80	1,528,478,455.09	0.00	0.00	10,670,656,562.59	10,670,656,562.59

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						(159,133,527.22)	(159,133,527.22)	
Accounts Receivable	9200-9299					(178,401,646.72)	509,690,157.41	331,288,510.69	
Due From Other Funds	9310						0.00	0.00	
Stores	9320						38,594,295.83	38,594,295.83	
Prepaid Expenditures	9330						7,956,630.96	7,956,630.96	
Other Current Assets	9340							0.00	
Lease Receivable	9380						11,780,559.20	11,780,559.20	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(178,401,646.72)	408,888,116.18	230,486,469.46	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599						1,199,978,791.09	1,199,978,791.09	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650						41,180,000.22	41,180,000.22	
Deferred Inflows of Resources	9690						11,780,559.20	11,780,559.20	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	1,252,939,350.51	1,252,939,350.51	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(178,401,646.72)	(844,051,234.33)	(1,022,452,881.05)	
E. NET INCREASE/DECREASE (B - C + D)		(158,365,958.38)	4,857,905.48	(40,914,507.29)	98,651,173.69	(356,803,293.44)	(844,051,234.33)	(2,404,357,456.64)	(1,381,904,575.59)
F. ENDING CASH (A + E)		1,730,530,074.49	1,735,387,979.97	1,694,473,472.68	1,793,124,646.37				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								592,270,118.60	

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	6,402,851,996.00	1.48%	6,497,914,808.00	0.80%	6,550,032,269.00
2. Federal Revenues	8100-8299	1,810,628.00	0.00%	1,810,628.00	0.00%	1,810,628.00
3. Other State Revenues	8300-8599	151,237,932.00	-1.61%	148,806,391.00	-2.11%	145,670,437.00
4. Other Local Revenues	8600-8799	283,786,008.00	-19.03%	229,771,932.00	-16.84%	191,070,154.00
5. Other Financing Sources						
a. Transfers In	8900-8929	47,325,000.00	51.42%	71,660,000.00	-58.14%	30,000,000.00
b. Other Sources	8930-8979	10,000.00	0.00%	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	(1,711,154,278.00)	-3.01%	(1,659,672,458.00)	3.66%	(1,720,397,929.00)
6. Total (Sum lines A1 thru A5c)		5,175,867,286.00	2.21%	5,290,301,301.00	-1.74%	5,198,195,559.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,688,377,595.00		2,747,503,561.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				59,125,966.00		(18,961,293.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,688,377,595.00	2.20%	2,747,503,561.00	-0.69%	2,728,542,268.00
2. Classified Salaries						
a. Base Salaries				853,280,782.00		832,601,907.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(20,678,875.00)		(1,395,984.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	853,280,782.00	-2.42%	832,601,907.00	-0.17%	831,205,923.00
3. Employee Benefits	3000-3999	1,965,134,523.00	4.64%	2,056,312,529.00	5.02%	2,159,496,472.00
4. Books and Supplies	4000-4999	692,873,065.00	-16.24%	580,367,395.00	-0.92%	575,038,027.00
5. Services and Other Operating Expenditures	5000-5999	559,285,308.00	-9.18%	507,970,165.00	1.48%	515,512,949.00
6. Capital Outlay	6000-6999	39,248,414.00	76.88%	69,424,251.00	14.78%	79,684,550.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,653,474.00	0.00%	7,653,474.00	0.00%	7,653,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(329,478,277.00)	-51.96%	(158,271,480.00)	12.77%	(178,490,252.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	28,513,404.00	90.82%	54,410,487.00	9.08%	59,349,004.00
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)		6,504,888,288.00	2.97%	6,697,972,289.00	1.19%	6,777,992,415.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,329,021,002.00)		(1,407,670,988.00)		(1,579,796,856.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,402,899,398.67		2,073,878,396.67		666,207,408.67
2. Ending Fund Balance (Sum lines C and D1)		2,073,878,396.67		666,207,408.67		(913,589,447.33)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,411,619.00		49,411,619.00		49,411,619.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	46,110,802.00		46,110,802.00		46,110,802.00
d. Assigned	9780	413,009,949.00		448,621,249.00		476,840,780.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
2. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67	Negative; revise assignments	(1,593,732,648.33)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,073,878,396.67		666,207,408.67		(913,589,447.33)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
c. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67		(1,593,732,648.33)
(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	575,200,000.00		533,540,000.00		538,470,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,140,546,026.67		655,603,738.67		(947,482,648.33)
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.						
Please see attached.						

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	32,558,650.00	0.00%	32,558,650.00	0.00%	32,558,650.00
2. Federal Revenues	8100-8299	842,015,738.00	-23.59%	643,406,842.00	0.20%	644,696,693.00
3. Other State Revenues	8300-8599	1,574,836,251.00	2.63%	1,616,184,432.00	-4.82%	1,538,234,011.00
4. Other Local Revenues	8600-8799	47,772,008.00	-2.39%	46,628,304.00	0.00%	46,628,304.00
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	1,711,154,278.00	-3.01%	1,659,672,458.00	3.66%	1,720,397,929.00
6. Total (Sum lines A1 thru A5c)		4,208,336,925.00	-4.99%	3,998,450,686.00	-0.40%	3,982,515,587.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,330,649,500.00		963,472,018.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(367,177,482.00)		(29,336,987.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,330,649,500.00	-27.59%	963,472,018.00	-3.04%	934,135,031.00
2. Classified Salaries						
a. Base Salaries				692,377,999.00		606,786,450.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(85,591,549.00)		(9,357,473.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	692,377,999.00	-12.36%	606,786,450.00	-1.54%	597,428,977.00
3. Employee Benefits	3000-3999	1,295,296,911.00	-7.22%	1,201,791,276.00	4.78%	1,259,180,216.00
4. Books and Supplies	4000-4999	781,454,381.88	-50.58%	386,192,023.00	-2.42%	376,839,629.00
5. Services and Other Operating Expenditures	5000-5999	596,093,598.55	2.02%	608,106,310.00	-1.23%	600,607,036.00
6. Capital Outlay	6000-6999	23,573,766.00	219.56%	75,333,069.00	-0.64%	74,854,634.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	280,461,409.00	-53.29%	131,003,130.00	11.51%	146,079,407.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		4,999,907,565.43	-20.54%	3,972,684,276.00	0.41%	3,989,124,930.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(791,570,640.43)		25,766,410.00		(6,609,343.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		870,268,582.23		78,697,941.80		104,464,351.80
2. Ending Fund Balance (Sum lines C and D1)		78,697,941.80		104,464,351.80		97,855,008.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	59,725.00		59,725.00		59,725.00
b. Restricted	9740	78,638,216.80		104,404,626.80		97,795,283.80
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)		78,697,941.80		104,464,351.80		97,855,008.80
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.						
Please see attached.						

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	6,435,410,646.00	1.48%	6,530,473,458.00	0.80%	6,582,590,919.00
2. Federal Revenues	8100-8299	843,826,366.00	-23.54%	645,217,470.00	0.20%	646,507,321.00
3. Other State Revenues	8300-8599	1,726,074,183.00	2.25%	1,764,990,823.00	-4.59%	1,683,904,448.00
4. Other Local Revenues	8600-8799	331,558,016.00	-16.64%	276,400,236.00	-14.00%	237,698,458.00
5. Other Financing Sources						
a. Transfers In	8900-8929	47,325,000.00	51.42%	71,660,000.00	-58.14%	30,000,000.00
b. Other Sources	8930-8979	10,000.00	0.00%	10,000.00	0.00%	10,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,384,204,211.00	-1.02%	9,288,751,987.00	-1.16%	9,180,711,146.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,019,027,095.00		3,710,975,579.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(308,051,516.00)		(48,298,280.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,019,027,095.00	-7.66%	3,710,975,579.00	-1.30%	3,662,677,299.00
2. Classified Salaries						
a. Base Salaries				1,545,658,781.00		1,439,388,357.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(106,270,424.00)		(10,753,457.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,545,658,781.00	-6.88%	1,439,388,357.00	-0.75%	1,428,634,900.00
3. Employee Benefits	3000-3999	3,260,431,434.00	-0.07%	3,258,103,805.00	4.93%	3,418,676,688.00
4. Books and Supplies	4000-4999	1,474,327,446.88	-34.44%	966,559,418.00	-1.52%	951,877,656.00
5. Services and Other Operating Expenditures	5000-5999	1,155,378,906.55	-3.40%	1,116,076,475.00	0.00%	1,116,119,985.00
6. Capital Outlay	6000-6999	62,822,180.00	130.42%	144,757,320.00	6.76%	154,539,184.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,653,474.00	0.00%	7,653,474.00	0.00%	7,653,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(49,016,868.00)	-44.37%	(27,268,350.00)	18.86%	(32,410,845.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	28,513,404.00	90.82%	54,410,487.00	9.08%	59,349,004.00
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)		11,504,795,853.43	-7.25%	10,670,656,565.00	0.90%	10,767,117,345.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,120,591,642.43)		(1,381,904,578.00)		(1,586,406,199.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,273,167,980.90		2,152,576,338.47		770,671,760.47
2. Ending Fund Balance (Sum lines C and D1)		2,152,576,338.47		770,671,760.47		(815,734,438.53)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,471,344.00		49,471,344.00		49,471,344.00
b. Restricted	9740	78,638,216.80		104,404,626.80		97,795,283.80
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	46,110,802.00		46,110,802.00		46,110,802.00
d. Assigned	9780	413,009,949.00		448,621,249.00		476,840,780.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
2. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67		(1,593,732,648.33)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,152,576,338.47		770,671,760.47		(815,734,438.53)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	115,200,000.00		106,810,000.00		107,780,000.00
c. Unassigned/Unappropriated	9790	1,450,146,026.67		15,253,738.67		(1,593,732,648.33)
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	575,200,000.00		533,540,000.00		538,470,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,140,546,026.67		655,603,738.67		(947,482,648.33)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.61%		6.14%		-8.80%
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?	No					

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		0.00		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)						
		366,055.63		355,984.94		347,331.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,504,795,853.43		10,670,656,565.00		10,767,117,345.00
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)		11,504,795,853.43		10,670,656,565.00		10,767,117,345.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		1.00%		1.00%		1.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		115,047,958.53		106,706,565.65		107,671,173.45
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)		115,047,958.53		106,706,565.65		107,671,173.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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):	366,056	
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	398,498	398,378		
Charter School	34,727	35,523		
Total ADA	433,225	433,902	N/A	Met
Second Prior Year (2023-24)				
District Regular	375,537	374,985		
Charter School	34,020	35,720		
Total ADA	409,557	410,705	N/A	Met
First Prior Year (2024-25)				
District Regular	350,752	350,837		
Charter School	35,232	35,302		
Total ADA	385,984	386,139	N/A	Met
Budget Year (2025-26)				
District Regular	338,294			
Charter School	35,068			
Total ADA	373,362			

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	376,391	385,698		
Charter School	37,859	38,395		
Total Enrollment	414,250	424,093	N/A	Met
Second Prior Year (2023-24)				
District Regular	376,210	376,673		
Charter School	37,613	38,322		
Total Enrollment	413,823	414,995	N/A	Met
First Prior Year (2024-25)				
District Regular	367,083	366,003		
Charter School	37,797	37,867		
Total Enrollment	404,880	403,870	0.2%	Met
Budget Year (2025-26)				
District Regular	359,559			
Charter School	37,771			
Total Enrollment	397,330			

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)

Note: Estimated CALPADS enrollment is norm day enrollment + non public schools enrollment.

- 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	347,653	385,698	
Charter School	35,523	38,395	
Total ADA/Enrollment	383,176	424,093	90.4%
Second Prior Year (2023-24)			
District Regular	345,139	376,673	
Charter School	35,720	38,322	
Total ADA/Enrollment	380,860	414,995	91.8%
First Prior Year (2024-25)			
District Regular	336,685	366,003	
Charter School	35,302	37,867	
Total ADA/Enrollment	371,987	403,870	92.1%
Historical Average Ratio:			91.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.9%

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	330,987	359,559		
Charter School	35,068	37,771		
Total ADA/Enrollment	366,056	397,330	92.1%	Not Met
1st Subsequent Year (2026-27)				
District Regular	321,001	348,630		
Charter School	34,984	37,678		
Total ADA/Enrollment	355,985	386,308	92.2%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	312,434	339,253		
Charter School	34,897	37,585		
Total ADA/Enrollment	347,331	376,838	92.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

P-2 ADA for the budget year FY2025-26 and subsequent years 2026-27 and 2027-28 was projected using an ADA% of 92% based on the actual P-2 ADA of 2023-24 and 2024-25.

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)	386,503.18	373,726.09	368,054.54	359,817.02
b. Prior Year ADA (Funded)		386,503.18	373,726.09	368,054.54
c. Difference (Step 1a minus Step 1b)		(12,777.09)	(5,671.55)	(8,237.52)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.31%)	(1.52%)	(2.24%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,421,498,796.00	6,402,851,996.00	6,497,914,808.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		147,694,472.31	193,366,130.28	222,228,686.43
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(1.01%)	1.50%	1.18%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.01% to -0.01%	0.50% to 2.50%	0.18% to 2.18%

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)	2,193,241,275.00	2,196,423,357.00		
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)	6,858,523,725.20	6,848,813,800.00	6,946,522,406.00	7,001,308,192.00
District's Projected Change in LCFF Revenue:		(.14%)	1.43%	.79%
LCFF Revenue Standard		-2.01% to -0.01%	0.50% to 2.50%	0.18% to 2.18%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

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)	4,013,325,243.11	4,757,760,685.96	84.4%
Second Prior Year (2023-24)	4,872,168,030.93	5,763,531,773.42	84.5%
First Prior Year (2024-25)	5,375,514,543.00	6,404,176,009.40	83.9%
Historical Average Ratio:			84.3%
Budget Year (2025-26)		1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		81.3% to 87.3%	81.3% to 87.3%

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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2025-26)	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	5,506,792,900.00	6,476,374,884.00	85.0%	Met
1st Subsequent Year (2026-27)	5,636,417,997.00	6,643,561,802.00	84.8%	Met
2nd Subsequent Year (2027-28)	5,719,244,663.00	6,718,643,411.00	85.1%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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):	(1.01%)	1.50%	1.18%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.01% to 8.99%	-8.50% to 11.50%	-8.82% to 11.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.01% to 3.99%	-3.50% to 6.50%	-3.82% to 6.18%

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)	723,912,807.34		
Budget Year (2025-26)	843,826,366.00	16.56%	Yes
1st Subsequent Year (2026-27)	645,217,470.00	(23.54%)	Yes
2nd Subsequent Year (2027-28)	646,507,321.00	.20%	No

Explanation:
(required if Yes)

The positive change in FY2025-26 and negative change in 2026-27 are due to the recognition of deferred revenue in 2025-26 only for Resource 3310 (IDEA-Local Assistance) intended for CCEIS of \$27.5 million.

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

First Prior Year (2024-25)	1,768,758,135.11		
Budget Year (2025-26)	1,726,074,183.00	(2.41%)	No
1st Subsequent Year (2026-27)	1,764,990,823.00	2.25%	No
2nd Subsequent Year (2027-28)	1,683,904,448.00	(4.59%)	Yes

Explanation:
(required if Yes)

The FY2027-28 projected decrease in state revenue is due to the expiration of some grants.

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

First Prior Year (2024-25)	558,841,912.22		
Budget Year (2025-26)	331,558,016.00	(40.67%)	Yes
1st Subsequent Year (2026-27)	276,400,236.00	(16.64%)	Yes
2nd Subsequent Year (2027-28)	237,698,458.00	(14.00%)	Yes

Explanation:
(required if Yes)

Negative change in Local Revenue across the years is mostly due to lower interest income estimate because of decreasing cash balance.

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

First Prior Year (2024-25)	534,344,099.52		
Budget Year (2025-26)	1,474,327,446.88	175.91%	Yes
1st Subsequent Year (2026-27)	966,559,418.00	(34.44%)	Yes
2nd Subsequent Year (2027-28)	951,877,656.00	(1.52%)	No

Explanation:

(required if Yes)

FY2025-26 is higher mostly due to spending of 2024-25 ending balances for programs such as Student Equity Needs Index (SENI), ELOP, KIT funds, and various unearned revenue grants. FY2026-27 is lower mostly due to the onetime nature of the 2025-26 spending of ending balances.

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

First Prior Year (2024-25)	1,908,046,931.25		
Budget Year (2025-26)	1,155,378,906.55	(39.45%)	Yes
1st Subsequent Year (2026-27)	1,116,076,475.00	(3.40%)	No
2nd Subsequent Year (2027-28)	1,116,119,985.00	0.00%	No

Explanation:

(required if Yes)

FY2025-26 is lower mostly due to lower liability insurance and onetime nature of spending Learning Recovery Emergency Block Grant in 2024-25.

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	Status
		Over Previous Year	

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

First Prior Year (2024-25)	3,051,512,854.67		
Budget Year (2025-26)	2,901,458,565.00	(4.92%)	Met
1st Subsequent Year (2026-27)	2,686,608,529.00	(7.40%)	Met
2nd Subsequent Year (2027-28)	2,568,110,227.00	(4.41%)	Met

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

First Prior Year (2024-25)	2,442,391,030.77		
Budget Year (2025-26)	2,629,706,353.43	7.67%	Met
1st Subsequent Year (2026-27)	2,082,635,893.00	(20.80%)	Not Met
2nd Subsequent Year (2027-28)	2,067,997,641.00	(.70%)	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

FY2025-26 is higher mostly due to spending of 2024-25 ending balances for programs such as Student Equity Needs Index (SENI), ELOP, KIT funds, and various unearned revenue grants. FY2026-27 is lower mostly due to the onetime nature of the 2025-26 spending of ending balances.

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

FY2025-26 is lower mostly due to lower liability insurance and onetime nature of spending Learning Recovery Emergency Block Grant in 2024-25.

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?

- 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)

11,205,208,747.43

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

11,205,208,747.43

336,156,262.42

336,300,000.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	238,780,000.00	244,900,000.00	725,275,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	193,712,770.05	858,974,284.79	1,915,077,028.44
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)	432,492,770.05	1,103,874,284.79	2,640,352,028.44
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,437,894,473.23	10,567,837,839.21	11,949,610,426.58
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)	9,437,894,473.23	10,567,837,839.21	11,949,610,426.58
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.6%	10.4%	22.1%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

1.5%	3.5%	7.4%
-------------	-------------	-------------

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)	1,092,432,195.06	4,773,231,310.35	N/A	Met
Second Prior Year (2023-24)	749,807,314.73	5,788,569,231.00	N/A	Met
First Prior Year (2024-25)	(1,224,179,914.98)	7,046,970,247.40	17.4%	Not Met
Budget Year (2025-26) (Information only)	(1,329,021,002.00)	6,504,888,288.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending in FY2024-25 is a combination of decreasing revenues due to lower enrollment, higher expenditures from bargaining agreements & retention of employees who were previously funded by one-time funds, interfund transfers, contribution to the OPEB trust, and spending of carry over.

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)	3,066,586,038.64	2,819,784,482.18	8.0%	Not Met
Second Prior Year (2023-24)	3,336,633,677.05	3,867,038,415.57	N/A	Met
First Prior Year (2024-25)	4,475,862,564.96	4,627,079,313.65	N/A	Met
Budget Year (2025-26) (Information only)	3,402,899,398.67			

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)

The beginning balance of the FY2022-23 original budget is based on 2021-22 estimated actuals. The beginning balance of the 2022-23 estimated actuals is based on 2021-22 unaudited actuals. The decline in unrestricted ending balance between 2021-22 estimated actuals and 2021-22 unaudited actuals are mostly due to recognition of unrealized loss in cash market value in compliance with GASB No. 31 and higher liability self-insurance and transportation expenditures.

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)	2,996,627,575.24		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.)	366,056	355,985	347,331
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

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

No

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

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

- b. Special Education Pass-through Funds

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	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)	11,504,795,853.43	10,670,656,565.00	10,767,117,345.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,504,795,853.43	10,670,656,565.00	10,767,117,345.00

4.	Reserve Standard Percentage Level	1%	1%	1%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	115,047,958.53	106,706,565.65	107,671,173.45
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)	115,047,958.53	106,706,565.65	107,671,173.45

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	115,200,000.00	106,810,000.00	107,780,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,450,146,026.67	15,253,738.67	(1,593,732,648.33)
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)	575,200,000.00	533,540,000.00	538,470,000.00
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)	2,140,546,026.67	655,603,738.67	(947,482,648.33)
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.61%	6.14%	(8.80%)
District's Reserve Standard (Section 10B, Line 7):		115,047,958.53	106,706,565.65	107,671,173.45
Status:		Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

FY2027-28 has a negative reserve due to structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan will be presented to the Board.

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?

No

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

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:

Salary expenditures are transferred with one-time resources and will be covered by the ongoing unrestricted funds in the outyears.

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)	(1,519,449,733.79)			
Budget Year (2025-26)	(1,711,154,278.00)	191,704,544.21	12.6%	Not Met
1st Subsequent Year (2026-27)	(1,655,062,709.00)	(56,091,569.00)	(3.3%)	Met
2nd Subsequent Year (2027-28)	(1,715,079,628.00)	60,016,919.00	3.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	30,265,436.00			
Budget Year (2025-26)	47,325,000.00	17,059,564.00	56.4%	Not Met
1st Subsequent Year (2026-27)	71,660,000.00	24,335,000.00	51.4%	Not Met
2nd Subsequent Year (2027-28)	30,000,000.00	(41,660,000.00)	(58.1%)	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	642,878,922.38			
Budget Year (2025-26)	28,513,404.00	(614,365,518.38)	(95.6%)	Not Met
1st Subsequent Year (2026-27)	54,410,487.00	25,897,083.00	90.8%	Not Met
2nd Subsequent Year (2027-28)	59,349,004.00	4,938,517.00	9.1%	Met

1d. Impact of Capital Projects

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

Yes

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

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

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

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

Explanation:
(required if NOT met)

FY2025-26 is higher due to increased contribution to Special Education programs. Special Education programs were able to use onetime resources in 2024-25 that are no longer available in 2025-26.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The positive change in FY2025-26 and 2026-27 are due to one-time transfers from Special Reserve Fund-Other Than Capital Outlay of \$20 million and \$39 million, respectively. These one-time transfers are the reason for the negative change in 2027-28.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

FY2025-26 is lower due to the transfer to Special Reserve Fund-Other Than Capital Outlay (Fund 170) in 2024-25; no transfer to Fund 170 is anticipated in 2025-26. FY2026-27 is higher due to the start of debt service related to Judgment Obligation Bonds (JOBS).

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

Delivery of Districtwide cybersecurity enhancements that address vulnerabilities identified in the 2021 Information Audit as well as recommendations from the Cybersecurity Task Force, which was convened in the wake of the September 2022 cyber attack.

The Cybersecurity Improvement Program includes augmentation of people, processes, and technology tools to identify and mitigate the risk of future cyber-attacks and disruption to District operations, requiring capital and reoccurring operational expenditures.

• Estimated completion date – Project is estimated to be completed by the end of fiscal year 2025-26 • Original Project Budget 285.5 million

• Original Source(s) of funding – Certificates of participation, bond funds, and general funds. • Estimated fiscal impact to the General Fund (2025-26 only) - \$73,458,225.

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	59	Various Funds	Fund 01 - Objects 7438 & 7439	47,402,382
Certificates of Participation	13	General Fund	Fund 56 - Objects 7438 & 7439	477,765,864
General Obligation Bonds	24	Tax Levy	Fund 51 - Objects 7433 & 7434	12,009,798,756
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	109,231,657

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

Subscription-Based Information Technology Arrangements	3	Various Funds	Fund 01 - Objects 7438 & 7439	21,227,525
Retirement Bonus		Various Funds	Various	21,012,504
TOTAL:				12,686,438,688

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	5,438,098	2,221,702	1,344,812	1,349,204
Certificates of Participation	50,176,664	50,166,678	50,165,837	50,170,829
General Obligation Bonds	1,141,767,349	1,629,678,254	1,435,569,805	1,057,179,757
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	107,863,362	106,406,631	108,739,188	107,669,727
Other Long-term Commitments (continued):				
Subscription-Based Information Technology Arrangements	22,286,677	11,066,571	6,803,955	3,356,999
Retirement Bonus	3,164,386	2,860,611	2,246,230	2,757,076
Total Annual Payments:	1,330,696,536	1,802,400,447	1,604,869,827	1,222,483,592
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	No

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 increase in general obligation bond payments will be funded by the tax levy . The increase in compensated absence payments will be funded by general fund unrestricted revenues.

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?

Yes

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:

- 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	0

- 4 OPEB Liabilities

a. Total OPEB liability

9,491,120,614.00

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

499,889,641.00

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

8,991,230,973.00

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

0.00

0.00

0.00

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

662,248,536.00

716,941,527.00

789,015,594.00

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

330,003,098.00

350,060,977.00

386,479,594.00

d. Number of retirees receiving OPEB benefits

37,097.00

37,097.00

37,097.00

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:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

1,095,117,749.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

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

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

236,441,440.00

240,474,691.00

244,628,932.00

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

236,441,440.00

240,474,691.00

244,628,932.00

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	34,432	32,997	32,655	32,367

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.

No negotiations at this time.

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?

No

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

No

No

No

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

42,100,702

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

7. Amount included for any tentative salary schedule increases

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

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

- 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

Yes	Yes	Yes
621,313,631	668,855,656	736,941,267
100.0%	100.0%	100.0%

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:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
10,787,945	10,787,945	10,787,945

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

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

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

No	No	No
Yes	Yes	Yes

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	24,074	23,185	23,174	23,166

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.

No negotiations at this time.

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?

No

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Yes

No

No

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

20,175,543

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
436,564,377	474,666,378	527,455,976
100.0%	100.0%	100.0%

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

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

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

No	No	No

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

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

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

No	No	No
Yes	Yes	Yes

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	5,610	5,538	5,538	5,538

Management/Supervisor/Confidential**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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)
Yes	Yes	Yes
72,160,648	72,361,169	72,361,169

Negotiations Not Settled

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

10,955,904

4. Amount included for any tentative salary schedule increases

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

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)
Yes	Yes	Yes
104,285,956	113,441,536	126,101,366
100.0%	100.0%	100.0%

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)

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)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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?
- A2.** Is the system of personnel position control independent from the payroll system?
- 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)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

Yes

Yes

Yes

Yes

Yes

Yes

No

Yes

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

SACS Web System - SACS V12

6/3/2025 3:06:01 PM

19-64733-0000000

Budget, July 1
Budget 2025-26**Technical Review Checks**

Phase - All

Display - All Technical Checks

Los Angeles Unified**Los Angeles County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid. **Passed****CHECKFUND** - (Fatal) - All FUND codes must be valid. **Passed****CHECKGOAL** - (Fatal) - All GOAL codes must be valid. **Passed****CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid. **Passed****CHECKRESOURCE** - (Warning) - All RESOURCE codes must be valid. **Passed****CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed****CHK-FUNCTIONxOBJECT** - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxFUNCTION-A** - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed****CHK-FUNDxFUNCTION-B** - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed****CHK-FUNDxGOAL** - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed****CHK-FUNDxOBJECT** - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxRESOURCE** - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed****CHK-GOALxFUNCTION-A** - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed****CHK-GOALxFUNCTION-B** - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>

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

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

Exception

FORM

Form CASH

Form MYP

Explanation: Form CASH: The cash flow shows the difference at summarized level. The salaries and benefits are lumped in one line and the operation expenses are lumped in another. The overall total matches the budget.

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

Passed

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.

Passed

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

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

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

Passed

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.

Passed

GENERAL FUND ASSUMPTIONS FOR 2025-26

Major Revenue Assumptions**Enrollment**

The Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention ratios, regional socio-economic and geographic trends, economic factors, and other relevant information to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Transitional Kindergarten and Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from four years earlier and five years earlier respectively.

Estimated Norm Day Enrollment

Non-charter schools	358,299
Locally-funded (affiliated) charter schools	37,771
Estimated Norm Enrollment	396,070
Nonpublic Schools	1,260
Estimated CALPADS enrollment	397,330

Average Daily Attendance (ADA)

The P-2 ADA for grades TK/K-12 are estimated for the budget year 2025-26 and for the two succeeding fiscal years, 2026-27 and 2027-28, by applying a ratio of ADA to enrollment of 92% (ADA%). The Annual ADA for grades TK/K-12 are estimated for the budget year 2025-26 and for the two succeeding fiscal years, 2026-27 and 2027-28, by applying as well, the ratio of ADA to enrollment of 92% (ADA%).

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA for 2025-26 and for the two succeeding fiscal years. A small portion of the funded ADA comes from the Annual ADA, and these are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year's P-2 ADA.

Major Revenue Assumptions (continued)

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2025-26 LCFF revenue.

Grade Span	Estimated Funded ADA	
	Non-charter Schools	Locally-funded (Affiliated) Charter Schools
TK/K-3	112,209.90	11,979.29
4-6	77,447.65	8,154.55
7-8	49,472.91	5,442.47
9-12	99,527.34	9,491.98
Total	338,657.80	35,068.29

Local Control Funding Formula (LCFF)

The Governor's 2025-26 May Revision provides a 2.30% increase for the Local Control Funding Formula (LCFF) and TK ratio add-on funding of \$5,545 per ADA inclusive of a 2.30% COLA and additional funding to reduce staffing ratio to 10:1 from 12:1.

Below are the 2025-26 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades TK/K-3*	\$11,323
Grades 4-6	\$10,411
Grades 7-8	\$10,719
Grades 9-12*	\$12,746

*Includes grade span adjustments

The unduplicated pupil count for FY2025-26 is estimated at 309,661 for non-charter schools (including County Program students) and 18,715 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 85.95%. The locally-funded (affiliated) charter schools' percentage of unduplicated student count to enrollment was calculated separately by school or 50.46% on average in total.

Los Angeles Unified School District

2025-26 BUDGET

LAUSD's LCFF estimates for fiscal year 2025-26 are detailed below. The estimated LCFF revenue for the locally-funded (affiliated) charter schools were calculated separately for each school but are shown as totals below.

LCFF (Unrestricted)	Non-charter schools	Locally-funded (Affiliated) Charter schools	Total
Local Property Taxes	\$1,599,796,607	\$150,664,946	\$1,750,461,553
Education Protection Act	714,826,063	49,391,047	764,217,110
State Aid	3,621,221,787	266,951,546	3,888,173,333
Total	\$5,935,844,457	\$467,007,539	\$6,402,851,996

FEDERAL REVENUES

The Proposed 2025-26 Budget includes an estimated funding (entitlement and carryover) for the following major federal revenues:

- Title I, Part A – Socioeconomically Disadvantaged Students of \$489.7 million
- Individuals with Disabilities Act (IDEA) Local Assistance of \$164.8 million*
- Title IV, Part A – Student Support and Academic Enrichment of \$45.4 million
- Title II, Part A - Supporting Effective Instruction of \$30.2 million
- Title IV, Part B – 21st Century Community Learning Centers Program \$23.2 million

*Includes carryover amount intended for Comprehensive Coordinated Early Intervening Services (CCEIS) of \$27.5 million

STATE REVENUES***Expanded Learning Opportunities Program (ELOP)***

ELOP funding, which provides additional learning time for students before or after school, as well as outside of the traditional school year, is estimated at \$468.3 million for the Proposed 2025-26 Budget.

Major Revenue Assumptions (continued)***Special Education***

The 2025-26 estimated AB602 funding for Special Education yields a total of \$477.6 million, \$445.0 million is State-funded and \$32.6 million is funded by local property taxes. It reflects the increased Special Education base rate of \$918 per ADA from \$897 per ADA in the previous year. All Other State Revenues also include \$30.3 million of AB 3632 Mental Health funding and \$4.0 million of Infant Program entitlement.

State Lottery

State Lottery funding is estimated at \$273.00 per unit of ADA which includes \$191.00 per ADA for the base and \$82.00 per ADA for Proposition 20, for an estimated total funding of \$104.3 million.

Proposition 28 (Arts and Music in Schools)

It is estimated that the District will receive \$71.9 million from Proposition 28 funding. Annual amount is equal to 1% of the prior year Proposition 98 K-12 minimum guarantee. 70% of the funds will be distributed to LEAs based on share of statewide enrollment in preschool through grade 12 and the remaining 30% will be distributed based on share of low-income students.

Home-to-School Transportation Reimbursement

School districts will receive reimbursement in the current year for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation in the prior year. Home-to-school transportation reimbursement in 2025-26 is estimated at \$58.9 million. The reimbursement amount will be re-calculated based on the 2024-25 Unaudited Actual.

Mandate Block Grant

The rates per ADA in the table below reflect the 2.30% COLA and yield an estimated funding of \$17.8 million.

	Non-charter schools	Locally-funded (Affiliated) charter schools
TK/K-8	\$39.09	\$20.52
9-12	\$75.31	\$57.04

LOCAL REVENUES AND OTHER FINANCING SOURCES***TRANS***

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2025-26.

Interfund Transfers

Transfer from the Special Reserve Fund-Community Redevelopment Agency (Fund 400) of \$30.0 million to fund the Ongoing and Major Maintenance Account and transfer from Special Reserve Fund-Other than Capital Outlay (Fund 170) of \$17.3 million to fund General Fund's operating expenses.

Major Expenditure Assumptions**Certificated and Classified Salaries**

Funding for certificated employees' step and column advancement is included while funding for classified employees' step and column advancement is largely offset by retirement savings.

Employee Benefits

Employee benefit rates are as follows:

○ State Teachers Retirement System	19.10%
○ Public Employee Retirement System	
▪ All Classified Employee except for School Police	26.81%
▪ School Police	73.60%
○ Social Security	6.20%
○ Unemployment Insurance	0.05%
○ Workers' Compensation*	1.74%
○ Medicare	1.45%

*Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

Other Post-Employment Benefits

Other Post-Employment Benefits contribution from all funds to the trust is \$335.7 million for fiscal year 2025-26.

Major Expenditure Assumptions (continued)**Retirement Packages**

There are approximately 37,097 retirees covered by post-retirement benefits. The current year's cost is approximately \$326.6 million for all funds. This is recorded in object codes 3701 and 3702.

Ongoing and Major Maintenance Account

Ongoing and major maintenance resources totaling \$336.3 million, reflect approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf expenditures.

Certificate of Participation (COPs)

The scheduled repayment of COPs for the General Fund for fiscal year 2025-26 amounts to \$28.5 million.

Ending Balance

The composition of the Ending Balance in the budget is as follows (in millions):

General Fund:

Non-Spendable	\$49.5 million
Restricted	78.6 million
Committed	46.1 million
Assigned	413.0 million
Reserve for Economic Uncertainty	115.2 million
Unassigned/Undesignated	<u>1,450.1 million</u>
Total	<u>\$2,152.5 million</u>

Special Reserve Fund for Other Than Capital Outlay Project:

Reserve for Economic Uncertainty	<u>575.2 million</u>
Total	<u>\$575.2 million</u>

Ending Balance Grand Total: \$2,727.7 million

CHARTER SCHOOLS

Locally-funded (affiliated) charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County Office of Education (LACOE).

Los Angeles Unified School District

2025-26 BUDGET

GENERAL FUND ASSUMPTIONS FOR 2026-27 AND 2027-28

Major Revenue Assumptions

	<u>2026-27</u>	<u>2027-28</u>
1. Projected Enrollment		
Non-charter schools	347,413	338,076
Locally-funded charter schools	37,678	37,585
Norm Enrollment	385,091	375,661
Nonpublic Schools (NPS) Enrollment	1,217	1,176
Total Projected Enrollment	<u>386,308</u>	<u>376,837</u>
2. Estimated Funded Average Daily Attendance (ADA)		
Non-charter schools	331,605.33	323,487.03
Nonpublic Schools	1,101.75	1,068.65
County Programs	363.94	363.94
Subtotal	333,071.02	324,919.62
Locally-funded charter schools	34,983.52	34,897.40
Total Estimated Funded ADA	<u>368,054.54</u>	<u>359,817.02</u>
3. Funded COLA		
LCFF	3.02%	3.42%
Special Education (AB602)	3.02%	3.42%
4. TK Ratio Add-on Funding per ADA	\$5,712	\$5,907
5. Adjusted Base Grant Rates Per ADA		
Grades K-3	\$11,665	\$12,064
Grades 4-6	\$10,725	\$11,092
Grades 7-8	\$11,043	\$11,421
Grades 9-12	\$13,131	\$13,580
6. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	86.21%	86.02%
Locally-funded charter schools (total)	50.50%	49.54%

Los Angeles Unified School District

2025-26 BUDGET

Major Revenue Assumptions (continued)

	<u>2026-27</u>	<u>2027-28</u>
7. LCFF Revenue (in millions)		
Non-charter schools	\$6,017.6	\$6,056.0
Locally-funded charter schools	\$480.3	\$494.0
Total	<u>\$6,497.9</u>	<u>\$6,550.0</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$714.8	\$714.8
Locally-funded charter schools	\$49.4	\$49.4
Total	<u>\$764.2</u>	<u>\$764.2</u>
9. California State Lottery – Rates Per ADA		
Unrestricted	\$191.00	\$191.00
Restricted	\$82.00	\$82.00
10. Mandate Block Grant		
Non-charter schools – K-8	\$40.27	\$41.65
Non-charter schools – 9-12	\$77.58	\$80.23
Locally-funded charter schools – K-8	\$21.14	\$21.86
Locally-funded charter schools – 9-12	\$58.76	\$60.77
11. Other State Revenues include funding for Expanded Learning Opportunities Program of \$468.3 million, Home-to-School Transportation Reimbursement Funding of \$58.1 million, Proposition 28 (Arts and Music in Schools) of \$71.9 million, and LCFF Equity Multiplier of \$34.0 million in FY2026-27. For 2027-28, funding for Expanded Learning Opportunities Program of \$468.3 million, Home-to-School Transportation Reimbursement Funding of \$56.8 million, Proposition 28 (Arts and Music in Schools) of \$71.9 million, and LCFF Equity Multiplier of \$35.2 million.		
12. Transfer from the Special Reserve Fund-Community Redevelopment Agency (Fund 400) of \$30.0 million to fund the Ongoing and Major Maintenance Account in both FY2026-27 and FY2027-28.		
13. Transfer from Special Reserve Fund – Noncapital Outlay (Fund 170) of \$41.7 million in FY2026-27 to calculate the 5% local reserve. The ending balance of Fund 170 is \$533.5 million.		

Los Angeles Unified School District

2025-26 BUDGET

Major Expenditure Assumptions for 2026-27

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts (in millions)
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$6.9
Federal, State, and Local Grants	\$(76.2)
School Staff and Resources	\$(238.7)
Total 2026-27 Known Changes	\$(308.1)

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts (in millions)
<u>Classified Salaries</u>	
Federal, State, and Local Grants	\$(13.4)
School Staff and Resources	\$(92.9)
Total 2026-27 Known Changes	\$(106.3)

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 26.9%, an increase of 0.09% from prior year. Workers' Compensation rate is 1.77%, an increase of 0.03% from prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of \$150.9 million. An additional OPEB expenditure of \$183 million is included to meet the annual required contribution.

Major Expenditure Assumptions for 2026-27 (continued)

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials based on a 2.98% California CPI for FY2026-27. Utilities is projected to remain the same as the prior year.
 - b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$2.6 million.
 - c. Decrease in expenditure due to onetime nature of FY2025-26 spending of carryover for programs such as Kitchen Infrastructure and Training (KIT) Funds, LCFF Equity Multiplier, and various grants.
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State on Behalf.
6. **Reserve for Economic Uncertainties** at \$106.8 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 3.78%.
8. **Unassigned/Unappropriated Balance** of \$15.3 million is a result of using projected ending balances from FY26.

Major Expenditure Assumptions for 2027-28

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts (in millions)
<u>Certificated Salaries</u>	
Step and Column Salary Adjustment	\$6.9
School Staff and Resources	\$(26.1)
Federal, State, and Local Grants	\$(29.1)
Total 2027-28 Known Changes	\$(48.3)

Los Angeles Unified School District

2025-26 BUDGET

Major Expenditure Assumptions for 2027-28 (continued)

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

	Amounts
<u>Classified Salaries</u>	<u>(in millions)</u>
School Staff and Resources	\$(1.5)
Federal, State, and Local Grants	\$(9.3)
Total 2027-28 Known Changes	<u>\$(10.8)</u>

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 27.8%, an increase of 0.90% from prior year. Workers' Compensation rate of 1.78%, an increase of 0.01% from prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2024-2025 Health Benefits Agreement. OPEB Trust contribution of \$200.8 million. An additional OPEB expenditure of \$157.4 million is included to meet the annual required contribution.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
- Inflation on cost of supplies and materials based on a 2.77% California CPI for FY2027-28. Utilities is projected to remain the same as prior year.
 - Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$2.7 million.
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.
6. **Reserve for Economic Uncertainties** at \$107.8 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is at 4.39%.
8. **Unassigned/Unappropriated Balance** of -\$1,593.7 million is a result of structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan that identifies expenditure reductions and/or revenue enhancements will be presented to the Board.

TAB 2



Board of Education Report

File #: Rep-390-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Office of Strategy

Adoption of the 2025 LAUSD Local Control and Accountability Plan and Presentation of the 2025 State Accountability Dashboard Local Indicators (June 17, 2025 - PUBLIC HEARING) and (June 24, 2025 - ADOPTION)

Office of Strategy

Brief Description:

(Adoption of the 2025 LAUSD Local Control and Accountability Plan and Presentation of the 2025 State Accountability Dashboard Local Indicators (June 17, 2025 - PUBLIC HEARING) and (June 24, 2025 - ADOPTION)) Recommends approval of the adoption of the 2025 LAUSD Local Control and Accountability Plan.

Action Proposed:

Adopt Los Angeles Unified School District (LAUSD)'s 2025 Local Control and Accountability Plan (LCAP). The Local Control Accountability Plan (LCAP) is a state mandated three-year plan that is updated each year and describes the goals, actions, services, and expenditures of Local Control Funding Formula (LCFF) funds to support positive student outcomes that address state and local priorities. Every year, the District partners with our communities to develop and update the LCAP.

Background:

The District LCAP must be adopted at the same meeting at which the Board of Education adopts the budget for 2025-2026. The 2025-26 LCAP is the second year of the three year cycle for 2024-27, and provides available baseline and Year 1 outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2024-25. The LCAP also includes separate Action Tables in addition to the Budget Overview for Parents. These materials must all be combined and posted on the District's website.

Through the LCAP engagement cycle, the LCAP team has had robust engagement with educational partners across the District through student focus groups, parent committee meetings, community partner meetings, District team meetings, labor partner meetings, and Region engagement meetings. Furthermore, the LCAP team supported school principals with an LCAP Coffee with the Principal presentation to assist schools with sharing information about the District LCAP and their school's progress towards goals in the LCAP, which are aligned with the District's Strategic Plan. The ThoughtExchanges for the LCAP has over 17,000 participants. We are appreciative of the feedback and comments provided by the Parent Advisory Committee, District English Learner Advisory Committee, Superintendent's Student Advisory Council, and a large number of our educational partners. All voices are important and provide direction to the development of the LCAP. As always, we will continue to work to gather input and feedback from our Los Angeles Unified communities about our programs and services to support students.

Expected Outcomes:

Approval of this LCAP will allow the District to meet state-mandated requirements.

Board Options and Consequences:

A “Yes” vote, will result in the District meeting the state-mandated requirement to approve the LCAP.

A “No” vote, will result in the District not meeting the state-mandated requirement to approve the LCAP.

Policy Implications:

The District LCAP is aligned with the District Strategic Plan and reflects annual updates from the 2024-25 school year, and includes planned goals, actions, and expenditures for 2025-26. The 2025-26 LCAP is the second year of the three year cycle for 2024-27. The District may make changes to the LCAP each year to reflect community feedback as well as changes in District policies.

Budget Impact:

Approval of the District’s LCAP is necessary to approve the budget. Existing staff and resources will support posting the LCAP to the District website.

Student Impact:

This proposed action shares the District’s engagement, planning and budgeting to meet student needs in 2025-26. Through engagement, meetings were held to receive input on the Plan as part of this engagement, and the LCAP ThoughtExchanges collected 161,191 ratings on 10,335 comments from 17,833 participants. In the LCAP ThoughtExchanges, 3,450 participants identified as students.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The LCAP describes how the District will implement programs and policies to support all students in the Local Control Funding Formula (LCFF) state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-income students. Additionally, our communities have advocated for additional transparency and visibility into English Learner Supports and the Black Student Achievement Plan, and the LCAP continues to report on the progress of these programs, analysis, and funding information as official Goals in the document.
Resource Prioritization	4	As stated above, the LCAP describes how the District will allocate resources in 2025-26 to support the LCFF target student populations (84% of LAUSDs enrollment), as well as additional investments for non- LCFF target student populations (including Black students and Special Education students).
Results	4	The LCAP allocates and annually monitors the use of LCFF dollars to improve student equity across all student groups by eliminating opportunity gaps and preparing students to be ready for the world as evidenced in District goals and actions.
TOTAL	12	

File #: Rep-390-24/25, **Version:** 1**Agenda Date:** 6/24/2025**In Control:** Office of Strategy

Issues and Analysis:

The LCAP describes how the District will implement programs and policies to support all students in the LCFF state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-income students. The LCAP is aligned to reflect 2022-26 Strategic Plan Pillars, strategies, and priorities.

The LCAP includes all state LCFF funds and Equity Multiplier Funds for Equity Multiplier eligible schools, but does not reflect any other local, state, and federal sources of funding.

Attachments:

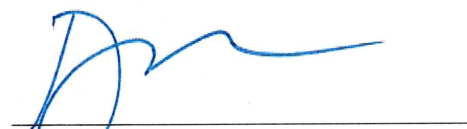
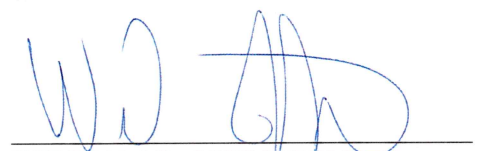

Attachment A - LAUSD LCAP and Executive Summary Link:

<<<https://tinyurl.com/2025LAUSD-LCAP-Board-Materials>>>

Attachment B - State Accountability Dashboard Local Indicators Informative

<<https://tinyurl.com/2025-LAUSD-Local-Indicators>>**Submitted:**

06/09/25

RESPECTFULLY SUBMITTED,
ALBERTO M. CARVALHO
Superintendent**APPROVED & PRESENTED BY:**
CAROLYN SPAHT GONZALEZ
Chief of Staff
Office of the Chief of Staff**REVIEWED BY:**
DEVORA NAVERA REED
General Counsel☒ Approved as to form.**APPROVED & PRESENTED BY:**
WILLIAM R. JOHNSTON
Senior Executive Director of Strategy
Office of the Chief Strategy Officer**REVIEWED BY:**
NOLBERTO DELGADILLO
Deputy Chief Financial Officer☒ Approved as to budget impact statement.

[Return to Order of Business](#)

TAB 3



Board of Education Report

File #: Rep-391-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Office of Strategy

Adoption of LAUSD Affiliated Charter Schools' 2025 Local Control and Accountability Plans and Presentation of the 2025 State Accountability Dashboard Local Indicators for Affiliated Charters (June 17, 2025 - PUBLIC HEARING) and (June 24, 2025 - ADOPTION)

Office of Strategy

Brief Description:

(Adoption of the LAUSD Affiliated Charter Schools' 2025 and Accountability Plans and Presentation of the 2025 State Accountability Dashboard Local Indicators for Affiliated Charters (June 17, 2025 - PUBLIC HEARING) and (June 24, 2027 - ADOPTION June 24, 2025)) Recommends approval of the adoption of the LAUSD Affiliated Charter Schools' 2025 Local Control and Accountability Plans.

Action Proposed:

Adopt the Affiliated Charter Schools' 2025 Local Control and Accountability Plans. The Local Control Accountability Plan (LCAP) is a state mandated three-year plan that is updated each year and describes the goals, actions, services, and expenditures of Local Control Funding Formula (LCFF) funds to support positive student outcomes that address state and local priorities. Every year, the 51 Affiliated Charter Schools develop and update their LCAPs.

Background:

Based on the state Education Code, each Affiliated Charter School is its own local education agency, so each must complete a separate written LCAP. These LCAPS must be adopted at the same meeting at which the Board of Education adopts the budget for 2025-2026. The 2025-26 LCAP is the first year of the three year cycle for 2024-27 and provides available Baseline and Year 1 Outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2024-25. The LCAPs also include separate Action Tables in addition to the Budget Overviews for Parents. These materials must all be combined and posted on each Affiliated Charter School's website.

As part of the District's support for our 51 Affiliated Charter Schools, the District LCAP team supports the development of these LCAPs by providing budgetary and metric data along with working with Affiliated Charter Schools to share specific school LCAP information to communicate the progress at their school sites. Affiliated Charter Schools are supported by the LCAP team through ongoing training, guidance and direct support that spans year-round, which includes hybrid office hours, work group sessions and one-on-one consultations to ensure compliance and alignment to the District LCAP.

Expected Outcomes:

Approval of these LCAPs will allow District Affiliated Charter Schools to meet the state-mandated requirement.

Board Options and Consequences:

A “Yes” vote, will result in the Affiliated Charter Schools meeting their state-mandated requirement to approve the LCAP.

A “No” vote, will result in the Affiliated Charter Schools not meeting their state-mandated requirement to approve the LCAP.

Policy Implications:

This action does not change District policies.

Budget Impact:

Approval of these Affiliated Charter Schools’ LCAPs is necessary to approve their budgets. Existing staff and resources will support posting the LCAP to the District and Affiliated Charter Schools’ websites.

Student Impact:

This proposed action shares the affiliated charters' engagement, planning and budgeting to meet student needs in 2025-26.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The Affiliated Charter School LCAPs describe how the District’s Affiliated Charters will leverage both District funds and school discretionary funds to implement programs and policies to support all students, as well as how these schools will increase or improve services for English learners, students in foster care, and low-income students. The Affiliated Charter School LCAPs are aligned to the 2022 -26 Strategic Plan Pillars: Academic Excellence, Joy and Wellness, Engagement and Collaboration, Operational Effectiveness, and Investing in Staff.
Resource Prioritization	4	As stated above, the Affiliated Charter School LCAPs describe how the Affiliated Charter Schools will allocate resources in 2025-26 to support the Local Control Funding Formula (LCFF) target student populations: low-income students, English Learners, and students in foster care.
Results	4	The Affiliated Charter School LCAPs allocate and annually monitor the use of funds to meet student needs and close equity gaps to improve student equity across all student groups by eliminating opportunity gaps and increasing student achievement.
TOTAL	12	

Issues and Analysis:

The Affiliated Charter School LCAPs describe the implementation of programs and policies to support all students in the LCFF state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-

File #: Rep-391-24/25, **Version:** 1**Agenda Date:** 6/24/2025**In Control:** Office of Strategy

income students. The Affiliated Charter School LCAPs are aligned to reflect 2022-26 Strategic Plan Pillars, strategies, and priorities.

The Affiliated Charter Schools LCAPs include all state LCFF funds and Equity Multiplier Funds for Equity Multiplier eligible schools, but does not reflect any other local, state, and federal sources of funding. The 2025 Affiliated Charter Schools LCAPs also address a requirement first implemented through state mandate in 2023 to calculate and report carryover of unspent supplemental and concentration funds to support future increased or improved services. This carryover calculation only reflects funds that are under school discretion and which carry over within these schools' budgets.

Attachments:

Attachment A - Affiliated Charter LCAPs Link:

<https://tinyurl.com/2025-ACS-LCAP-Board-Materials>

Attachment B - State Accountability Dashboard Local Indicators for Affiliated Charters Link:


<https://tinyurl.com/ACS-2025-Local-Indicators>**Submitted:**

05/19/25

File #: Rep-391-24/25, Version: 1
In Control: Office of Strategy

Agenda Date: 6/24/2025

RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent


APPROVED & PRESENTED BY:


CAROLYN SPAHT GONZALEZ
Chief of Staff
Office of the Chief of Staff

REVIEWED BY:

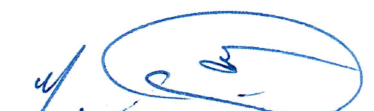

DEVORA NAVERA REED
General Counsel

APPROVED & PRESENTED BY:


WILLIAM R. JOHNSTON
Senior Executive Director of Strategy
Office of the Chief Strategy Officer

☒ Approved as to form.

REVIEWED BY:


NOLBERTO DELGADILLO
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

TAB 4



Board of Education Report

File #: Rep-405-24/25, **Version:** 1**Agenda Date:** 6/24/2025**In Control:** HR Personnel Commission Routine Personnel Actions

Approval of Routine Personnel Actions Human Resources Division

Brief Description:

(Approval of Routine Personnel Actions). Recommends approval of 5,888 routine personnel actions (including, but not limited to elections, promotions, transfers, leaves, terminations, separations, permits and approval of senior management contracts)

Action Proposed:

Approve 5,888 routine personnel actions (including, but not limited to elections, promotions, transfers, leaves, terminations, separations, permits and approval of senior management contracts) according to the following breakdown:

Classified:	2,628
Certificated:	1,483
Unclassified:	1,777

It is proposed that the following routine personnel actions (including, but not limited to, elections, promotions, transfers, leaves, terminations, separations, permits and contracts) be approved.

SAP transaction numbers: 3279374 to 3986908

ROUTINE PERSONNEL ACTIONS

	Total (this report) (04/29/2025 to 06/05/2025)	Total (Year-to-date)
1. Classified	2,628	103,676
2. Certificated	1,483	95,645
3. Unclassified	1,777	<u>14,932</u>
TOTAL	5,888	214,253

File #: Rep-405-24/25, Version: 1

Agenda Date: 6/24/2025

In Control: HR Personnel Commission Routine Personnel Actions

BREAKDOWN OF ACTIONS:

Actions	Classified	Certificated	Unclassified	Total
Hires	546	131	451	1,128
Leaves/Paid	351	119	0	470
Leaves/Unpaid	10	25	0	35
Reassignments/Demotions	6	0	0	6
Reassignments/Promotions	113	20	0	133
Reassignments/Transfers	82	240	4	326
Retirements	67	19	0	86
Separations/Non-Resignations	227	146	1,307	1,680
Separations/Resignations	116	35	4	155
Other Actions*	1,110	748	11	1,869

*Other actions include absences, conversion codes from legacy, change of pay, and change of work schedule and benefits.

Background:

This report is presented at each Board Meeting for approval of routine personnel actions.

Expected Outcomes:

Not applicable

Board Options and Consequences:

A “Yes” vote would effectuate the processing of personnel actions for classified, certificated and senior management employees regarding their assignment, salary/rate, transfer and new appointments.

A “No” vote may nullify the disciplinary action due to legal time constraints, impacts the timeliness of processing personnel actions for classified and certificated employees regarding their assignment, salary/rate, transfer, and new appointment and may be in conflict with procedural rights and benefits afforded them under applicable Education Code provisions, Personnel Commission Rules, District Policy, and respective Collective Bargaining Agreements (UTLA, AALA, Teamsters, Los Angeles School Police Sergeants and Lieutenants Association). Employees have procedural rights that are based on their status (permanent or probationary) associated with the specific personnel action being submitted and the respective rights available to them in accordance with the above. Additionally, based on Personnel Commission Rules, permanent classified employees have rights to appeals.

Policy Implications:

Not applicable

Budget Impact:

Cost Neutra.

File #: Rep-405-24/25, **Version:** 1**Agenda Date:** 6/24/2025**In Control:** HR Personnel Commission Routine Personnel Actions

Student Impact:

Not applicable

Equity Impact:

Not applicable

Issues and Analysis:

All actions affecting classified personnel and apprentice personnel reported herein are in accordance with Section 45123-45125, 45135, and 45240-45318 of the Education Code and with the Rules of the Personnel Commission.

Attachments:

Attachment A: Administrative Regulations 4214

Attachment B: Number of Routine Personnel Actions

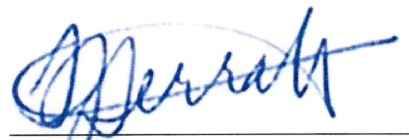


Attachment C: Routine Personnel Actions

Attachment D: Senior Management Contracts

Submitted:

06/05/2025

File #: Rep-405-24/25, **Version:** 1**Agenda Date:** 6/24/2025**In Control:** HR Personnel Commission Routine Personnel Actions

RESPECTFULLY SUBMITTED,
ALBERTO M. CARVALHO
Superintendent**APPROVED & PRESENTED BY:**
FRANCISCO J. SERRATO
Chief Human Resources Officer
Human Resources Division**REVIEWED BY:**
DEVORA NAVERA REED
General Counsel**APPROVED:**
KRISTEN K. MURPHY
Associate Superintendent
Talent & Labor Relations☒ Approved as to form.**REVIEWED BY:**
NOLBERTO DELGADILLO
Deputy Chief Financial Officer**CERTIFIED BY:**
DAVID GRECO
Personnel Director
Personnel Commission☒ Approved as to budget impact statement.

Each AR 4214 request has been reviewed and approved by a designee of the Superintendent.

TRANS#	NAME	FROM CLASS/LOCATION	TO CLASS	LOCATION
COMMENTS:				

NONE

LOS ANGELES UNIFIED SCHOOL DISTRICT
Personnel Commission

ATTACHMENT B

NUMBER OF ROUTINE PERSONNEL ACTIONS

This attachment addresses the total number of classified personnel actions (2,628), which entails routine personnel actions (including, but not limited to elections, promotions, transfers, leaves, terminations, separations, permits and contracts) and may be found on the Board of Education Routine Personnel Actions Report for the June 17, 2025, meeting.

The following table represents a breakdown of the new hire, reassignment, and rehire actions for the June 17, 2025, board report for the period of April 29, 2025 to June 5, 2025.

Hire Data:

As presented in the attached table, the total number of classified hire and reassignment actions for the period of April 29, 2025 to June 5, 2025, is 1,296 of which 860 (66%) are rehires or reassignments, and 436 (34%) are new hires (comprised of regular/permanent, restricted, returnee retirees, substitutes, and temporary positions). With the exception of 185 assignments, all of the actions are for positions which are school-based or provide direct support to the schools or their operations.

All new hires to regular/permanent positions are for A, B, C, or E basis positions. The 23 regular/permanent new hires consist of: .NET Developer, Accountant, Accounting Analyst, Accounting Technician II, Assignment Technician, Carpenter, Demographic Research and Planning Analyst I, Environmental Health Specialist (2), Facilities Development Manager, Food Service Worker (2), Industrial Hygienist, Intermediate Accountant, Labor Compliance Technician, Light Bus Driver (4), Locksmith, Office Technician, Plumber, and Television Programming Associate.

The following regular/permanent positions have been filled by promotional employees: Administrative Analyst (2), Administrative Secretary I (CPOS), Area Food Services Supervisor, Assistant Plant Manager I (2), Associate Project Engineer I (2), Building/Construction Inspector, Complex Project Manager (8), Coordinating Contract Assistant, Early Education Center Office Manager, Facilities Cost Analyst (4), Financial Aide, Financial Analyst, Fiscal Services Manager, Food Service Manager I (5), Food Service Worker II (Driving) (3), Grants and Funding Program Manager, Heating and Air Conditioning Fitter, Human Resources Specialist I, Human Resources Specialist II (2), Information Systems Business Coordinator, Network Systems Technician I, Office Technician, Outdoor Education Center Manager, Payroll Distribution Assistant, Payroll Specialist I (3), Payroll Specialist II, Payroll Specialist III, Plant Manager I (5), Principal Administrative Analyst, Principal Stock Clerk, School Administrative Assistant (2), School Office Computer Coordinator (Adult), Senior Carpenter, Senior Financial Analyst, Senior Financial Manager (2), Senior Food Service Worker (5), Senior Police Officer, Senior Records and Archive Technician, Senior Secretary (2), Special Education Assistant (37), Stock Clerk (Computer Repair), Strategic Enrollment Administrator, Testing Operations Manager, and Transportation Planner.

Hire Data of All Classified Employees								
From April 29, 2025 to June 5, 2025								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg / Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
NEW HIRE								
.NET Developer		1						1
Accountant		1						1
Accounting Analyst		1						1
Accounting Technician II		1						1
Administrative Intern I					1			1
Assignment Technician		1						1
Athletics Assistant					12			12
Campus Aide (Restricted)			2					2
Carpenter		1						1
Demographic Research and Planning Analyst I		1						1
Early Education Center Aide I & (Restricted)					113			113
Environmental Health Specialist		2						2
Facilities Development Manager		1						1
Food Service Worker		2			27			29
Industrial Hygienist		1						1
Instructional Aide I & (Restricted)			5		1			6
Intermediate Accountant		1						1
Labor Compliance Technician		1						1
Light Bus Driver		4						4
Locksmith		1						1
Office Technician		1						1
Out-of-School Program Supervisor and (Restricted)						18		18
Out-of-School Program Worker and (Restricted)						133		133
Plumber		1						1
School Supervision Aide and (Restricted)			1					1
Special Education Assistant					19			19
Special Education Trainee					79			79
Student Integration Helper & (Restricted)			2					2
Television Programming Associate		1						1
New Hire Total		23	10		252	151		436
REASSIGNMENT								
Administrative Analyst		3						3
Administrative Assistant (CPOS)		1						1
Administrative Secretary I (CPOS)		1						1
Area Food Services Supervisor		1						1

Hire Data of All Classified Employees								
From April 29, 2025 to June 5, 2025								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg / Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
Area Heating and Air Conditioning Supervisor							1	1
Area Operations Supervisor		2						2
Assistant Plant Manager I	4	4						8
Assistant Plant Manager II	1							1
Associate Building/Construction Inspector		1						1
Associate Project Engineer I		2						2
Athletics Assistant					2			2
Automotive Mechanic		1						1
Building and Grounds Worker		5			2			7
Building/Construction Inspector		1						1
Campus Aide (Restricted)	1	6	2				1	10
Carpenter		1						1
Communication Support Assistant					1			1
Community Representative C and (Restricted)			1					1
Complex Project Manager		8					1	9
Contract Administration Analyst							1	1
Coordinating Contract Assistant		1						1
Display and Graphic Designer		1						1
Early Education Center Aide (Spanish Language/Restricted)			1					1
Early Education Center Aide I & (Restricted)		7	9		11			27
Early Education Center Office Manager		1						1
Education Aide III & (Restricted)			1					1
Electrician		3						3
Facilities Cost Analyst		4					3	7
Facilities Project Manager I		1						1
Facilities Services Coordinator	1							1
Financial Aide		1						1
Financial Analyst		1						1
Fiscal Services Manager		2						2
Fleet Parts Storekeeper		2						2
Floor Covering Installer		2						2
Food Service Manager I	20	10					7	37
Food Service Manager II	5	5						10
Food Service Manager III	1							1

Hire Data of All Classified Employees								
From April 29, 2025 to June 5, 2025								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg / Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
Food Service Manager IV	1	1						2
Food Service Manager V	4							4
Food Service Training Specialist	1							1
Food Service Worker	2	55			2			59
Food Service Worker II (Driving)	1	3						4
Garage Assistant		1						1
Garage Attendant		1						1
Gardener		1						1
Grants and Funding Program Manager		2						2
Health Care Assistant		2					1	3
Heating and Air Conditioning Fitter		4						4
Heavy Bus Driver		5						5
Heavy Duty Bus-Truck Mechanic		3						3
Human Resources Specialist I		1						1
Human Resources Specialist II		3						3
Information Systems Business Coordinator		2						2
Instructional Aide (Braille)							1	1
Instructional Aide (Literacy) & (Restricted)			1				1	2
Instructional Aide (Transitional Kindergarten) & (Restricted)					2		2	4
Insurance Technician							1	1
Job Order Contracting Specialist II		1						1
Library Aide		1						1
Maintenance Planner	1							1
Maintenance Worker		1						1
Network Operations Center Analyst	1							1
Network Systems Technician I		1						1
Office Technician		2			7		1	10
Outdoor Education Center Manager		1						1
Out-of-School Program Supervisor and (Restricted)						11		11
Out-of-School Program Worker and (Restricted)						2		2
Painter		1						1
Payroll Administration Manager	1							1
Payroll Distribution Assistant		1						1
Payroll Specialist I		3						3
Payroll Specialist II		1					1	2
Payroll Specialist III		1					1	2
Pest Management Supervisor	1							1
Plant Manager I		8					3	11
Plant Manager II		2						2
Plant Manager III	1	3						4

Hire Data of All Classified Employees								
From April 29, 2025 to June 5, 2025								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg / Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
Plant Manager IV		1						1
Plumber		1						1
Police Dispatcher		1						1
Principal Administrative Analyst		1						1
Principal Stock Clerk		1						1
Records and Archive Technician		1						1
School Administrative Assistant		2		1			3	6
School Climate Advocate & (Restricted)			1				1	2
School Facilities Attendant (Restricted)		3			1		1	5
School Office Computer Coordinator (Adult)		1						1
School Supervision Aide and (Restricted)		4	1					5
Senior Carpenter		2						2
Senior Financial Analyst	1	1						2
Senior Financial Manager		3						3
Senior Fiscal Specialist		1						1
Senior Floor Covering Installer		1						1
Senior Food Service Worker	6	42					2	50
Senior Heating and Air Conditioning Fitter		1						1
Senior Office Technician		8		1	1			10
Senior Painter		1						1
Senior Payroll Specialist (CPOS)							1	1
Senior Pest Management Technician	1							1
Senior Police Officer		1						1
Senior Records and Archive Technician		1						1
Senior Secretary		2						2
Sign Language Interpreter		1						1
Special Education Assistant		145			83		37	265
Special Education Trainee					54			54
Stock Clerk (Computer Repair)		1						1
Stock Worker		3						3
Strategic Enrollment Administrator		1						1
Supervising Job Order Contracting Specialist	1							1
Supervising Special Education Assistant							1	1
Testing Operations Manager		1						1
Transportation Planner		1						1
Transportation Router		1						1
WAN Specialist I		1						1
Reassignment Total	56	424	17	2	166	13	72	750

Hire Data of All Classified Employees								
From April 29, 2025 to June 5, 2025								
By New Hire, Reassignment, and Rehire								
Classification	Prov	Reg / Perm	Restr	Return Retiree	Subs	Temp 1GXX	Temp	Grand Total
REHIRE								
Accounting Technician II		1						1
Administrative Assistant		1						1
Athletics Assistant					3			3
Building and Grounds Worker		1						1
Campus Aide (Female/Restricted)			1					1
Campus Aide (Restricted)			1					1
CTEIG-Linked Learning Coordinator		1						1
Early Education Center Aide I & (Restricted)					33			33
Environmental Health Specialist		1						1
Facilities Access Compliance Specialist		1						1
Financial Manager		1						1
Food Production Assistant		1						1
Food Service Worker					4			4
Food Service Worker II (Driving)		1						1
Food Services Staff Aide		1						1
Heavy Bus Driver		1						1
Instructional Aide I							1	1
Instructional Aide (Transitional Kindergarten) & (Restricted)					1			1
Library Aide		1						1
Out-of-School Program Supervisor and (Restricted)						6		6
Out-of-School Program Worker and (Restricted)						15		15
Police Officer		2						2
Senior Office Technician					1			1
Special Education Assistant					4			4
Special Education Trainee					26			26
Rehire Total		14	2		72	21	1	110
GRAND TOTAL	56	461	29	2	490	185	73	1,296

Summary

Temporary and Substitute employees are often needed for short periods of time to assume responsibilities for regular employees when they are unavailable; they are not intended to replace regular employees for an extended period of time. Positions for several classifications, such as Education Aides and Instructional Aides, are typically filled by restricted status employees.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Human Resources Division

ATTACHMENT C

ROUTINE PERSONNEL ACTIONS

The Human Resources Division reports 131 certificated new hires during the time period covered by this report and a summary list of hires appears below. The 131 certificated new hires serve at schools and programs throughout the District and are comprised of both former employees selected from rehire lists and newly employed certificated employees. Substitute teachers continue to be hired to ensure increased coverage capacity for teacher absences.

Adult School Resource Advisor	1
Adult Teacher, Day-to-Day Substitute	2
Arts Education Itinerant Teacher	1
Early Childhood Education Teacher	3
Elementary Teacher	3
Elementary Teacher, Day-to-Day Substitute	99
Secondary School Counselor	1
Secondary Teacher	5
Senior Instructor, JROTC	1
Speech & Language Pathologist	2
Teacher Assistant-Degree Track	13

LOS ANGELES UNIFIED SCHOOL DISTRICT
Human Resources Division

ATTACHMENT D

ROUTINE PERSONNEL ACTIONS – SENIOR MANAGEMENT

Approval of contracts of employment for senior management employees appointed by the Board of Education in closed session on June 04, 2025. See attached lists.

Senior Management Contracts
June 4, 2025
(RENEWALS)

NAME	TITLE	SERVICE	START DATE	END DATE	*STEP	*ANNUAL SALARY	AUTO/ALLOWANCE/ OTHER
Alejo, Chris	Deputy Director of Facilities Program Support Services	Classified	07/01/25	06/30/26	3/5	\$212,852.16	\$250 per month
Chambers, Patricia	Senior Director, Office of the Deputy Superintendent, Business Services and Operations	Classified	07/01/25	06/30/27	5/5	\$232,965.60	\$250 per month
Chrysiliou, Christos	Chief Eco-Sustainability Officer	Classified	07/01/25	06/30/27	5/5	\$234,180.60	Automobile
Collier, Denise	Regional Superintendent	Certificated	07/01/25	06/30/27	3/5	\$260,500.00	Automobile
Cox, Deneen	Deputy General Counsel	Classified	07/01/25	06/30/27	Fixed Rate	\$275,232.36	\$250 per month
Katal, Soheil	Chief Information Officer	Classified	07/01/25	06/30/27	5/5	\$330,630.36	Automobile
Kang, Daniel	Director of Transportation	Classified	07/01/25	06/30/27	4/5	\$226,854.84	Automobile
Le, Douglas	Senior Administrator, Enterprise Applications	Classified	07/01/25	06/30/27	5/5	\$258,014.28	\$250 per month
McLean, Michael A.	Executive Officer of the Board of Education	Classified	07/01/25	06/30/28	5/5	\$232,965.60	Automobile
Molina, Alexander	Chief Executive to the General Counsel	Classified	07/01/25	06/30/27	Fixed Rate	\$275,232.36	\$250 per month
Navera Reed, Devora	General Counsel	Classified	07/01/25	06/30/27	5/5	\$365,242.92	\$250 per month
O'Brien, Alix Walsh	Deputy Chief Facilities Executive	Classified	07/01/25	06/30/27	4/5	\$283,347.72	\$250 per month
Serrato, Francisco	Chief Human Resources Officer	Certificated	07/01/25	06/30/27	Fixed Rate	\$278,205.84	\$250 per month
Spicer, Andre	Regional Superintendent	Certificated	07/01/25	06/30/27	3/5	\$260,500.00	Automobile
Tokes, Anahid K.	Chief Facilities Executive	Classified	07/01/25	06/30/27	5/5	\$348,109.68	\$250 per month

*Employees who are in classifications with steps and have not yet achieved the top step may receive an increase during the term of the agreement. Such step increases are generally, though not always 5.5%.

Senior Management Contracts
June 4, 2025
(NEW)

214

NAME	TITLE	SERVICE	START DATE	END DATE	"STEP	ANNUAL SALARY	AUTO ALLOWANCE / OTHER
Bradburn, Dennis	Director of Facilities Maintenance and Operations	Classified	6/4/2025	6/30/2027	4 of 5	\$256,506.72	\$250 per month
Friedman, Matthew	Chief Procurement Officer	Classified	6/4/2025	6/30/2027	4 of 5	\$243,136.08	\$250 per month
Pisarzewicz, Aaron	Chief of Police	Classified	10/31/2024	6/30/2026	3 of 5	\$227,107.92	Automobile
Sadaqatmal, Pia	Chief of Transitional Programs	Certificated	6/4/2025	6/30/2027	Fixed Rate	\$278,205.54	\$250 per month
Ramirez-Ortiz, Lourdes	Regional Superintendent	Certificated	7/1/2025	6/30/2027	1 of 5	\$234,714.00	Automobile
Kurt E. John	Deputy Chief Financial Officer	Classified	7/14/2025	6/30/2027	5 of 5	\$269,744.16	\$250 per month

* Employees who are in classifications with steps and are not at top step are eligible for an increase during contract.

[Return to Order of Business](#)

TAB 5



Board of Education Report

File #: 080-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Business & Finance Division

Special Report

Receipt of Results of the April 2025 General Obligation Bond Sale and Comparison of Good Faith Costs of issuance Estimates and Actuals (080-24/250)

Brief Description:

Receipt of Results of the April 2025 General Obligation Bond Sale and Comparison of Good Faith Costs of issuance Estimates and Actuals (080-24/250)

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Superintendent

INFORMATIVE**DATE:** June 11, 2025**TO:** Members, Board of Education**FROM:** Alberto M. Carvalho, Superintendent

**SUBJECT: RESULTS OF THE APRIL 2025 GENERAL OBLIGATION BOND SALE
 AND COMPARISON OF GOOD FAITH COSTS OF ISSUANCE
 ESTIMATES AND ACTUALS**

In April 2025, Moody’s Investors Service, Fitch Ratings, and Kroll affirmed the District’s General Obligation Bonds at “Aa2”, “AAA”, and “AAA”, respectively, all with stable outlooks. This affirmation is particularly noteworthy given the challenging environment for California school districts, including growing budget pressures and the impacts of the January wildfires.

Subsequently, the District successfully sold \$948.345 million of General Obligation Bonds on April 22 and 23, 2025. The Bonds consisted of the Election of 2024, General Obligation Bonds, US Series A-1, A-2, & B, and the 2025 General Obligation Refunding Bonds, Series A.

These issuances were made to finance new school projects, refinance outstanding obligations, and generate savings for taxpayers. Specifically:

- \$460.425 million of Series A-1 and A-2 Bonds were issued for new projects under Measure US,
- \$239.575 million of Series B Bonds were issued on a taxable basis to refinance 59.5% of the District’s 2023 Certificates of Participation, and
- \$248.345 million of Refunding Bonds were issued on a tax-exempt basis to refund certain maturities of prior bonds, resulting in nearly \$19.6 million of taxpayer savings.

The Bonds were sold at a true interest cost of 4.24% with final maturities extending to July 1, 2049.

The District’s strong credit profile, diverse tax base, and prudent financial management contributed to strong investor demand. Despite heightened market volatility in the weeks leading up to the sale, the District’s offering attracted more than \$2.1 billion in total investor orders, more than twice the amount of bonds available. The taxable bonds drew interest from a broad range of investors, while the tax-exempt bonds saw 36% sold during the retail order period.

The transaction closed successfully on May 13, 2025, providing critical funding for the District’s facilities and delivering meaningful savings to taxpayers.

Exhibit A (attached) is a comparison of the Good Faith Estimates’ costs of issuance versus the actual costs of issuance.

Members, Board of Education
June 11, 2025
Page 2 of 2

If you have any questions, please contact Timothy Rosnick, Director of Capital Planning and Budgeting, at (213) 241-7989.

Attachment: Exhibit A – Comparison of Good Faith Estimates & Actuals for the Bonds

c: Devora Navera Reed

Pedro Salcido

Karla V. Estrada

Carolyn Spaht Gonzalez

Kristen K. Murphy

Jaime Torrens

Martha Alvarez

Jana Carter

Amanda Wherritt

Sasha Lopez

Patricia Chambers

Karen Mercado

Carol Delgado

Michael McLean

Andrew Thomas

Nolberto Delgadillo

Ernie Thomas

Timothy S. Rosnick

Exhibit A – Comparison of Good Faith Estimates & Actuals for the Bonds
(Pursuant to Section 5852.1(a)(1) of the California Government Code and Section 15146(b)(1)(D) of the California Education Code)

The Good Faith Estimates of Costs of Issuance were as of February 13, 2025, prior to Board approval on March 11, 2025.

- 1. True Interest Cost (“TIC”) of the Bonds:** The rate necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the Bonds.

	GOOD FAITH ESTIMATES			FINAL RESULTS			DIFFERENCE		
	2025 New Money	2025 Refunding	Total	2025 New Money	2025 Refunding	Total	2025 New Money	2025 Refunding	Total
Par Amount	\$634,035,000	\$365,965,000	\$1,000,000,000	\$700,000,000	\$248,345,000	\$948,345,000	\$65,965,000	(\$117,620,000)	(\$51,655,000)
TIC	4.22%	3.44%	3.90%	4.39%	3.79%	4.24%	0.17%	0.35%	0.34%

The primary reason the TIC of the Bonds was higher than estimated in February 2025 is the uncertainty related to tariffs and market volatility.

- 2. Finance Charge of the Bonds:** The sum of all fees and charges paid to third parties (or costs associated with the Bonds). The actual costs of issuance were \$470,765 less than the good faith estimates.

	GOOD FAITH ESTIMATES			FINAL RESULTS			DIFFERENCE		
	2025 New Money	2025 Refunding	Total	2025 New Money	2025 Refunding	Total	2025 New Money	2025 Refunding	Total
Rating - Moody's	\$72,914	\$42,086	\$115,000	\$79,349	\$28,151	\$107,500	\$6,435	(\$13,935)	(\$7,500)
Rating - Fitch	\$72,914	\$42,086	\$115,000	\$79,718	\$28,282	\$108,000	\$6,804	(\$13,804)	(\$7,000)
Rating - Kroll	\$63,404	\$36,597	\$100,001	\$59,050	\$20,950	\$80,000	(\$4,354)	(\$15,647)	(\$20,001)
Bond & Disclosure Counsel	\$185,000	\$115,000	\$300,000	\$185,000	\$115,000	\$300,000	\$0	\$0	\$0
Municipal Advisor	\$160,000	\$80,000	\$240,000	\$130,000	\$65,000	\$195,000	(\$30,000)	(\$15,000)	(\$45,000)
Underwriter Discount	\$1,585,088	\$914,913	\$2,500,001	\$1,507,417	\$544,320	\$2,051,736	(\$77,671)	(\$370,593)	(\$448,264)
Other /Contingency	\$39,627	\$22,873	\$62,500	\$82,281	\$37,219	\$119,500	\$42,654	\$14,346	\$57,000
Total	\$2,178,947	\$1,253,555	\$3,432,502	\$2,122,815	\$838,922	\$2,961,736	(\$56,132)	(\$414,633)	(\$470,765)

- 3. Amount of Proceeds Received:** The amount of proceeds received by the District for the sale of the Bonds less the finance charge of the Bonds described in section 2 above and any reserves or capitalized interest paid or funded with the proceeds of the Bonds.

	GOOD FAITH ESTIMATES			FINAL RESULTS			DIFFERENCE		
	2025 New Money	2025 Refunding	Total	2025 New Money	2025 Refunding	Total	2025 New Money	2025 Refunding	Total
Proceeds Received	\$631,853,112	\$409,653,373	\$1,041,506,485	\$697,875,354	\$269,779,278	\$967,654,632	\$66,022,242	(\$139,874,095)	(\$73,851,853)

As the volatile market conditions reduced the number of viable refunding candidates, the size of the General Obligation refunding par amount decreased by nearly \$118 million. In response, the District decided to increase the tax-exempt new money amount by approximately \$66 million. These adjustments primarily explain the discrepancies between the proceeds received and the total payment amounts related to the Bonds.

Specifically, the actual Proceeds Received for the new money component were about \$66 million higher than anticipated, while the refunding component was approximately \$140 million lower than anticipated. Overall, this resulted in a total that was about \$73 million

Exhibit A – Comparison of Good Faith Estimates & Actuals for the Bonds
(Pursuant to Section 5852.1(a)(1) of the California Government Code and Section 15146(b)(1)(D) of the California Education Code)

less than projected, mainly due to the aforementioned size adjustments and changes in market conditions.

Total Payment Amount: The sum total of all payments the District will make to pay debt service on the Bonds plus the finance charge of the Bonds described in 2 above not paid with the proceeds of the Bonds, calculated to the final maturity of the Bonds.

	GOOD FAITH ESTIMATES			FINAL RESULTS			DIFFERENCE		
	2025	2025	Total	2025	2025	Total	2025	2025	Total
	New Money	Refunding		New Money	Refunding		New Money	Refunding	
Total Payment	\$948,693,988	\$538,232,517	\$1,486,926,505	\$1,058,243,156	\$358,660,633	\$1,416,903,789	\$109,549,168	(\$179,571,884)	(\$70,022,716)

The actual Total Payment Amounts were roughly \$110 million higher than anticipated for the new money component, while they were about \$180 million lower than anticipated for the refunding component. Overall, this resulted in a total that was approximately \$70 million lower than the original projection. These discrepancies are primarily due to the size adjustments mentioned earlier and changes in market conditions.

TAB 6



Los Angeles Unified School District

222

333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

File #: ROC-012-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Board of Education

Report of Correspondence

BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
Governing Board of the Los Angeles Unified School District

June 24, 2025

REPORT OF CORRESPONDENCE

The following correspondence addressed to the Board of Education is submitted with the recommended Disposition, “Refer to Superintendent for referral to Office of the General Counsel to take all steps necessary to protect the interests of the Board of Education, including assignment to outside counsel; Controller to draw warrants in such amounts as may be necessary for the payment of costs and fees upon invoices as approved by the Office of the General Counsel”:

FROM	LEGAL ACTION
1. BL Law Group APC	Summons & Complaint for Damages for: 1) Negligence; Case No. 25STCV13311; Ming Jeung Shin, an individual, Plaintiff, v. Los Angeles Unified School District, et al, Defendants.
2. Chudacoff Friedman Simon Graff & Cherin	Summons & Complaint: 1) Premises Liability; Case No. 25STCV11306; Nataly Vivar, a minor by and through her GAL Sonia Margarita Mena, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 100, inclusive, Defendants.
3. Cohen & Marzban Law Corporation	Summons & Complaint for Damages: 1) Liability Pursuant to Education Code Section 44807, 44808; 2) Negligence; 3) Assault & Battery; 4) Intentional Infliction of Emotional Distress; 5) Negligence; 6) Willful Misconduct; 7) Negligent Supervision of Child; 8) Liability of Parents and Guardians for Willful Misconduct of Minor (Pursuant to Education Code Section 48904); 9) Parental and Guardian Liability Pursuant to California Civil Code Section 1714.1; 10) Non-Statutory Parental Liability; Case No. 24STCV34420; Atlas Wood, a minor, by and through his GAL Brandon Wood, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 100, inclusive, Defendants
4. DeMarco Law Firm	Summons & Complaint for Damages: 1) Negligence; 2) Negligent Failure to Warn, Train, or Educate; Case No. 25STCV15865; Jane AF Doe, an individual; John AR Doe, an individual; Jane AG Doe, an individual; John RA Doe, an individual; John OC Doe, an individual; John SA Doe, an individual, Jane SG Doe, an individual; Jane SM Doe, an individual; Jane VA Doe, an individual; Plaintiff, v. Los Angeles Unified School District, and Does 2 through 100, inclusive, Defendant

5. Downtown L.A. Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise – Female Student [Govt Code §815.2]; Case No. 24TRCV04300; Duke Williams, a minor, by and through his GAL Keith Williams Jr., Plaintiff, v. Los Angeles Unified School District, and Does 1 to 50, inclusive, Defendants.
6. Downtown LA Law Group
Summons & Complaint for Damages: 1) Assault; 2) Battery; 3) Intentional Infliction of Emotional Distress; 4) Negligent Hiring, Supervision & Retention of an Unfit Employee; 5) Negligence; Case No. 25VECV00592; Sergio Pena, Plaintiff, v. Los Angeles Unified School District, and Does 1-50, Inclusive, Defendants.
7. Downtown LA Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Cal. Govt. Code §815.2]; Case No. 25STCV07575; Quiave Wallace, a minor, by and through his GAL Quiara Bagby, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 50, inclusive, Defendants.
8. Downtown LA Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Govt Code §815.2]; Case No. 25TRCV00587; R.S., a minor, by and through her GAL Lauren Colbert, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 50, inclusive, Defendants.
9. Downtown LA Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Govt Code §815.2]; Case No. 24STCV25382; Zion Cleggett, a minor, by and through his GAL Johnithia Amankwah, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 50, inclusive, Defendants.
10. Downtown LA Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Cal. Govt. Code §815.2]; Case No. 25STCV03047; D.A.H., a minor, by and through his GAL Tatiana Loza, Plaintiff, v. Los Angeles Unified School District, and DOES 1 to 50, inclusive, Defendant.
11. Downtown LA Law Group
Summons & Complaint: 1) Premises Liability; Case No. 24STCV32719; Angelica Garcia, an individual, Plaintiff, v. Los Angeles Unified School District, Defendant.

12. Downtown LA Law Group
Summons & Complaint for Damages: Negligent Failure to Supervise [Cal. Govt. Code § 815.2]; Case No. 25CHCV01725; Mariah Medrano, a minor, by and through her GAL Jessica Serna, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 50, inclusive, Defendant.
13. Downtown LA Law Group
Summons & Complaint for Damages: 1) Assault; 2) Battery; 3) Intentional Infliction of Emotional Distress; 4) Negligent Hiring, Supervision & Retention of an Unfit Employee; 5) Negligence; Case No. 24NWCV04421; Vincent Martinez, a minor, by and through his GAL Marbella Ozuna, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 50, Defendant.
14. Downtown LA Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise – Female Student [Govt Code § 815.2]; Case No. 24TRCV04298; Samiah Drake, a minor, by and through her GAL Imani Smith, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 50, inclusive, Defendant.
15. Feldman & Associates, Inc.
Summons & Verified Petition for Writ of Mandate [Code. Civ. Proc. § 1094.50]; Complaint for: 1) Writ of Mandate; 2) Injunctive Relief; and, Declaratory Relief; Case No. 25WM000091; A&B Construction, Inc., a California corporation, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 50, inclusive, Defendant.
16. Freeburg & Graniere, APC
Summons: Case No. 25STCV12918; Nina Jones, an individual, Plaintiff, v. Los Angeles Unified School District, and DOES 1 through 25, inclusive, Defendant.
17. Hirji, Chau & Rodriguez, LLP
Summons & Verified Petition for Writ of Mandamus & Administrative Mandamus [Code Civ. Proc. § § 1085 and 1094.5]; Case No. 25STCP01464; Edward Rackham and Nicole Meise, Plaintiffs, v. Los Angeles Unified School District, Defendant.
18. Irmes Law APC
Summons & Complaint for Damages: 1) Failure to Engage in the Good Faith Interactive Process (Cal. Gov't Code § 12940(n)); 2) Violation of the California Family Rights Act (Cal. Gov't Code § 12945.2, et seq.); Case No. 25STCV09487; Yolanda Peoples, an individual, Plaintiff, v. Los Angeles Unified School District, and Does 1-50, inclusive, Defendant.

19. Jaurigue Law Group
Summons & Complaint for Damages: 1) Gender Discrimination in Violation of the Fair Employment and Housing Act, Gov. Code, §12900 et seq. (“FEHA”); 2) Disability Discrimination in Violation of FEHA; 3) Sexual Harassment in Violation of FEHA; 4) Retaliation in Violation of FEHA, Gov. Code, §12940(h); 5) Failure to Prevent Discrimination, Harassment and/or Retaliation in Violation of FEHA; 6) Retaliation for Reporting Unlawful Conduct, Lab. Code, § 1102.5; 7) Wrongful Termination in Violation of Public Policy; Case No. 25STCV11423; Mingjie Zhai, an individual, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 50, Inclusive, Defendants.
20. Karpel & Nero
Summons & Complaint for: 1) Negligence; 2) Negligent Supervision; 3) Intentional Infliction of Emotional Distress; 4) Negligent Infliction of Emotional Distress; Case No. 25VECV01142; Liam Munoz, a Minor by and through his GAL, Amairani Jimenez, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 100, inclusive, Defendant.
21. Katz Law, A Professional Corporation
Summons & Complaint: 1) Motor Vehicle; 2) General Negligence; Case No. 25STCV16034; Nia Iman Beckwith, an individual, Plaintiff, v. Los Angeles Unified School District, and Does 1-25, inclusive, Defendant.
22. LA Attorneys PC
Summons & Complaint for Damages: 1) Negligence; 2) Governmental Tour Liability; 3) Premise Liability; 4) Dangerous Condition of Public Property; Case No. 25STCV14587; Shawnda Monique Ford, an individual, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 20, inclusive, Defendant.
23. Law Offices of Barry S. Zelner
Complaint for Damages: 2) Negligent Supervision of Students (Gov’t Code §815.6); 2) Negligent Hiring; Supervision; Training and Retention (Gov’t Code §815.60; and; 3) Negligence; Case No. 23CHCV02713; Eric Butler, III, GAL Darcie McConnell, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 100, Inclusive, Defendants.
24. Law Offices of Daniel L. Nelson & Associates
Summons & Complaint: 1) General Negligence; 2) Premises Liability; Case No. 25STCV11556; Christian Campos Molina, a Minor by and Through his GAL,

Flor Molina, Plaintiff, v. Los Angeles Unified School District, and Does 1-10, Inclusive, Defendants.

25. Law Offices of Jacob Emrani
Summons & Complaint: 1) Motor Vehicle; 2) General Negligence; 3) Premises Liability; Statement of Damages; Case No. 25CMCV00769; Dwayne Steward Brown, Plaintiff, v. Los Angeles Unified School District, et al., Defendant.
26. Law Offices of Payam Y. Poursalimi
Summons & Complaint: Motor Vehicle, Property Damage, Personal Injury; Case No. 25TRCV01240; Candy Michel Quixtan Vargas, Plaintiff, v. Los Angeles Unified School District, and DOES 1 to 50, inclusive, Defendant.
27. Law Offices of William F. Salle
Summons & Complaint for Personal Injury and Premises Liability; Case No. 25VECV01967; Dakota Guzman, a minor, by and through his GAL Darrelkeia Howell, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 50, inclusive, Defendants.
28. Legal Offices of David Grey
Summons & Complaint for Damages for Personal Injuries; Case No. 25TRCV01230; Joshua Lee Beachem, a minor, by and through his GAL Deborah Johnson, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 100, inclusive, Defendants.
29. Lorden & Reed
Summons & Complaint for Damages: 1) Negligence; 2) Negligent Supervision; 3) Negligent Infliction of Emotional Distress; 4) Violation of Education Code and Individualized Education Program Requirements (IEP); 5) Negligent Infliction of Emotional Distress; 6) Negligent Infliction of Emotional Distress; 7) Loss of Consortium; Case No. 25STCV02330; Jose U. Perez, a minor, by and through Cuauhtemoc Perez, his guardian ad litem; Cuauhtemoc Perez; and Primia Hernandez, Plaintiffs, v. Los Angeles Unified School District, et al, Defendants.
30. Manly, Stewart & Finaldi
Summons & Complaint for Damages: 1) Negligence; 2) Negligent Supervision; 3) Negligent Hiring and/or Retention; 4) Negligent Failure to Warn Train or Educate; 5) Negligence Per Se; 6) Constructive Fraud; 7) Intentional Infliction of Emotional Distress; 8) Sexual Harassment; 9) Sexual Harassment and Abuse in Educational Setting; 10) Breach of Fiduciary Duty; 11) Public Entity Liability for Failure to Perform Mandatory Duty; 12) Assault; 13) Sexual Battery; Case No. 25STCV14841; Jane SMM Doe, an individual, Plaintiff, v. Los Angeles Unified School

District, a California local public entity; and Does 1 to 100, Defendant.

31. McNair Law Group LLP
Summons & Complaint for Damages: 1) Negligence; 2) Breach of Mandatory Duty; 3) Negligent Hiring, Supervision, Training and/or Retention of Employees; Case No. 25TRCV01240; Drew Washington, a minor, by and through his GAL Melrose Clarke, Plaintiffs, v. Los Angeles Unified School District, and DOES 1-20, inclusive, Defendant.
32. Richard D. Schulte (Pro Per) & Joshua D. Wayser (Pro Per)
Complaint: 1) Breach of Contract; Case No. 25STCV12069; Richard D. Schulte and Joshua D. Wayser, Plaintiff, v. Los Angeles Unified School District, Defendant.
33. RTM LAW, APC
Summons & Complaint for Damages: 1) Negligent Training, Supervision, and Retention; 2) Negligence; Case No. 25STCV04601; J.V., a minor through his GAL Anjanette Simon, an individual, Plaintiff, v. Los Angeles Unified School District, and Does 1-50, inclusive, Defendants.
34. Salusky Law Group, APC
Complaint for Damages: 1) Vicarious Liability, under Government Code Section 815.2, for Employees' Negligence; 2) Vicarious Liability under Government Code Section 815.2, for Employees' Negligence; Case No. 25TRCV01538; C.H., a minor, by Taylor Campbell, her GAL, Plaintiff, v. Los Angeles Unified School District, and Does One through Fifty, inclusive, Defendant.
35. Sasooness Law Group, APC
Summons & Complaint for Personal Injury; Premise Liability; Case No. 25NNCV03102; Maria Valladares, an individual, Plaintiff, v. Los Angeles Unified School District, and DOES 1 to 20, inclusive, Defendant.
36. Shegerian & Associates, Inc.
Summons & Complaint for Damages: 1) Discrimination in Violation of the FEHA; 2) Hostile Work Environment Harassment in Violation of the FEHA; 3) Retaliation in Violation of the FEHA; 4) Failure to Provide Reasonable Accommodation in Violation of the FEHA; 5) Failure to Engage in the Interactive Process in Violation of FEHA; 6) Failure to Prevent Discrimination, Harassment, or Retaliation in Violation of FEHA; 7) Negligent Hiring, Supervision, and Retention; 8) Wrongful Termination of Employment in Violation of Public Policy; 9) Whistleblower Retaliation (Labor Code §1102.5); 10) Intentional Infliction of Emotional Distress; Case No.

25STCV10905; Yvonne Sanchez-Rivas, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 100, inclusive, Defendants.

37. Slater Slater Schulman, LLP

Summons & Complaint for Personal Injuries and Damages from Childhood Sexual Abuse; Case No. 25STCV11647; Jane Roe A.E., an individual; Jane Roe C.L., an individual; Jane Roe S.M., an individual; Jane Roe C.G., an individual; Jane Roe M.F. #2, an individual; Jane Roe E.M., an individual, Plaintiffs, v. Los Angeles Unified School District, a public entity; and Does 1 through 60, inclusive, Defendant.

38. Slater Slater Schulman, LLP

Summons & Complaint for Personal Injuries and Damages from Childhood Sexual Abuse; Case No. 25STCV11584; Jane Roe A.V., an individual; John Roe A.G. #4, an individual; Jane Roe M.S. #2, an individual; Jane Roe N.G., an individual; Jane Roe D.M., an individual; John Roe R.D., an individual; John Roe R.R., an individual; Jane Roe D.A. #2, an individual, Plaintiffs, v. Los Angeles Unified School District, a public entity; and Does 1 through 60, inclusive, Defendant.

39. Slater Slater Schulman, LLP

Summons & Complaint for Personal Injuries and Damages from Childhood Sexual Abuse; Case No. 25STCV10371; Jane Roe D.J., an individual; Jane Roe A.P., an individual; John Roe K.C., an individual; John Roe A.V., an individual; John Roe O.D., an individual, Plaintiffs, v. Los Angeles Unified School District, a public entity; and Does 1 through 60, inclusive, Defendant.

40. Slater Slater Schulman, LLP

Summons & Complaint for Personal Injuries and Damages from Childhood Sexual Abuse; Case No. 25STCV11637; Jane Roe E.C., an individual; Jane Roe K.C., an individual; Jane Roe J.R., an individual; Jane Roe S.C. #2, an individual; Jane Roe J.F., an individual, Plaintiffs, v. Los Angeles Unified School District, a public entity; and Does 1 through 60, inclusive, Defendant.

41. Slater Slater Schulman, LLP

Summons & Complaint for Personal Injuries and Damages from Childhood Sexual Abuse; Case No. 25STCV10436; John Roe C.V., an individual; John Roe E.D., an individual; John Roe J.V., an individual; Jane Roe J.V., an individual; John Roe J.R. #3, an individual, Plaintiffs, v. Los Angeles Unified School District, a public entity; and Does 1 through 60, inclusive, Defendant.

42. Slater Slater Schulman, LLP
Summons & Complaint for Personal Injuries and Damages from Childhood Sexual Abuse; Case No. 25STCV10440; John Roe E.V., an individual; John Roe D.M., an individual; Jane Roe V.R., an individual; Jane Roe S.A. #2, an individual; John Roe P.V., an individual, Plaintiffs, v. Los Angeles Unified School District, a public entity; and Does 1 through 60, inclusive, Defendant.
43. Stephan Filip PC
Summons & Complaint for Damages: 1) Premises Liability; 2) General Negligence; Case No. 25NWCV00162; Gricelda Montanez Rivera, an individual, Steven Meza, a minor, by and through his GAL, Gricelda Montanez Rivera, Plaintiff, v. Los Angeles Unified School District, and Does 1-100, Defendant.
44. Taylor & Ring, LLP
Summons & Complaint for Personal Injuries and Damages Arising from Childhood Sexual Abuse; Case No. 25STCV13366; John Doe, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 50, Defendant.
45. Trauma Law
Summons & Complaint: 1. Motor Vehicle; 2. Personal Injury; 3. General Negligence; Case No. 25VECV02996; Martha Amorocho, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 30, Defendant.
46. West Hollywood Law Group
Summons & Complaint: Motor Vehicle, Property Damage, Personal Injury; Case No. 25STCV07974; Osvaldo Munoz, Plaintiff, v. Los Angeles Unified School District, and DOES 1 to 50, inclusive, Defendant.

The recommended disposition of the following item is “Refer to Superintendent for referral to the Office of the Risk Management and Insurance Services”:

<u>No.</u>	<u>Received From</u>	<u>Type of Damage</u>	<u>Claimant</u>	<u>Date of Damage</u>
47.	Akeim Kelly	Damages	Akeim Kelly, LA-Sports Kidz Summer Sunshine Enrichment Academy	None provided
48.	Ryan Daneshrad LA Century Law	Damages	Alexa Gonzalez	04-01-25
49.	Kenneth King Law Offices of Kenneth King, APC	Damages	Amaar Abdul, Waseem Abdul, Sadia Anjum	On or about 1/30
50.	Lilian Martinez mother/guardian Anthony Serrano	Damages	Anthony Serrano, minor	On or about 02-04-25
51.	Angie Alvarez Downtown LA Law Group	Damages	Chase Thomas	11-06-24
52.	Deputy City Attorney, Christina Schmidt Office of the City Attorney	Damages	City of Los Angeles	02-07-24
53.	Stefon L. Jackson Ferrona Law Group	Damages	Elizabeth Funes	03-17-25
54.	Estela Martinez	Damages	Estela Martinez, Mother of Angel Martinez	02-25-25
55.	George Santillan	Damages	Gabrielle Santillan	12-12-24
56.	Leonel Mojica Casillas & Associates	Damages	Genesis Orozco, a minor	12-09-24
57.	Angie Alvarez Downtown LA Law Group	Damages	Isabel Milagros Ruiz	12-02-24

58.	Brian C. Mitchell Mitchell Law Corporation	Damages	Jacob Dardon	11-01-24
59.	Angie Alvarez Downtown LA Law Group	Damages	Jason Vieyra	11-20-24
60.	Jenni Guzman	Damages	Jessica Gregorio	05-15-25
61.	California Legal Counsel	Damages	Jhonkhen Nanggan	11-21-24
62.	Rosalia Serrano	Damages	Jimmy Cuahutle	03-27-25
63.	Caleb Bluemenshine Downtown LA Law Group	Damages	Julian Sanchez	11-20-24
64.	Angie Alvarez Downtown LA Law Group	Damages	Lance Iwasaki	11-03-24
65.	Lee Yaniv	Damages	Lee Yaniv, Parent of Tess Kohen	11-22-24
66.	Angelica Diaz	Damages	Leileah Mano	12-11-24
67.	Marco Solis	Damages	Marco Antonio Solis	01-08-25 to 01-13-25
68.	Daniel J. Kolodziej	Damages	Matthew Crabtree	Approx. 02-09-25 to present/ongoing
69.	Lizeth Prado	Damages	Matthew Prado	03-13-25
70.	Angie Alvarez Downtown LA Law Group	Damages	Mayeli Gonzalez	11-07-24

71.	Serob Alajanyan A&M Law, PC.	Damages	Milena Musheghian	12-16-24
72.	Mireya Torres	Damages	Mireya Torres	04-28-25
73.	Ayesha Aman	Damages	Muhammad Khan, Ayesha Aman (mom)	At school
74.	Neeyaz Angoshtari	Damages	Neeyaz Angoshtari	April 2023 – Ongoing, most recent: 01-23-25
75.	Justin Farahi Farahi Law Firm, APC	Damages	Rosa Maria Valles Monarrez	On or about 12-06-24
76.	Seth Kastenbaum	Damages	Seth Kastenbaum	On or about 11-04-24
77.	Devin A. Cutting The Cutting Law Firm	Damages	Taiki Heins	03-03-25
78.	Jennifer Ngo American Automobile Association	Vehicle Damages	AAA- Interins Exchg of Automobile Club	02-21-25
79.	Jimmy Tran Morgan & Morgan Los Angeles, LLP	Vehicle Damages	Albert Avalos	05-08-25
80.	Nicholas Murrel Allstate Northbrook Indemnity Company	Vehicle Damages	Allstate aso Martin Brown	02-18-25
81.	Alma Sandoval Gutierrez	Vehicle Damages	Alma Sandoval Gutierrez	05-15-25
82.	Amanda Au	Vehicle Damages	Amanda Au	04-30-25
83.	Anthony Moran	Vehicle Damages	Anthony Moran	04-25-25

84.	Romel Ambarchyan R&A Associates APC	Vehicle Damages	April Sarabia	04-22-25
85.	Belinda De Luna	Vehicle Damages	Belinda De Luna	05-05-25
86.	Carlos Urbina	Vehicle Damages	Carlos Urbina	03-11-25
87.	Christopher Cadena	Vehicle Damages	Christopher Cadena	01-14-25
88.	Cristina Vigil	Vehicle Damages	Cristina Vigil	05-22-25
89.	Dana Gaffney	Vehicle Damages	Dana Gaffney	05-16-25
90.	Daniel Alexis Valdes	Vehicle Damages	Daniel Alexis Valdes	05-21-25
91.	David Andres Rodriguez Rojas	Vehicle Damages	David Andres Rodriguez Rojas	11-07-24
92.	Dion Coley	Vehicle Damages	Dion Coley	05-08-25
93.	Elizabeth R. Warren	Vehicle Damages	Elizabeth R. Warren	04-04-25
94.	Ernesto Pinto	Vehicle Damages	Ernesto Pinto	01-13-25
95.	Rima Sapien Law Offices of Joseph D. Ryan P.C.	Vehicle Damages	Heandel Garcia Romero	03-19-25
96.	Ismael Berver	Vehicle Damages	Ismael Berver	05-08-25

97.	Brian C. Mitchell Mitchell Law Corporation	Vehicle Damages	Jacob Dardon	11-01-24
98.	Jessica Feldstedt	Vehicle Damages	Jessica Feldstedt	01-29-25 +/- 3 days
99.	Sahm Manouchehri Lyfe Law	Vehicle Damages	John Patrick Cajilig Gutierrez	05-05-25
100.	David Cohan DC Law Group, PC	Vehicle Damages	Kassidy Thompson	01-30-25
101.	Linda Khvu	Vehicle Damages	Linda Khvu	04-10-25
102.	Lorainn Garcia	Vehicle Damages	Lorainn Garcia	04-09-25
103.	Luscinda Silva	Vehicle Damages	Luscinda Silva	04-04-25
104.	Rima Sapien Law Offices of Joseph D. Ryan P.C.	Vehicle Damages	Maira Alejandra Romero Perez	03-19-25
105.	State Farm Insurance	Vehicle Damages	Marc Isenberg	04-05-25
106.	Marcela Valle	Vehicle Damages	Marcela Valle	05-21-25
107.	Maribel Beltran	Vehicle Damages	Maribel Beltran	05-01-25
108.	Melvin Rey M. Encinares	Vehicle Damages	Melvin Rey M. Encinares	05-19-25
109.	April Bargerone Mercury Insurance	Vehicle Damages	Mercury Insurance as subrogee of Alice Enright	01-30-24

110. Tiffany Pinnell Mercury Insurance	Vehicle Damages	Mercury Insurance as subrogee of Carlos Zunigahernandez	11-06-24
111. Henrick Moses Law Offices of Henrick Mosesi	Vehicle Damages	Meredith Alexander	04-30-25
112. Robert Bazikyan	Vehicle Damages	Pablo Sandoval	05-07-25
113. Gabriel Clift The Law Offices of Jacob Emrani, APC	Vehicle Damages	Rosalia Santiago- Colmenares	11-07-24
114. Samah Bishay	Vehicle Damages	Samah Bishay	03-25-25
115. Sima Haroutunian	Vehicle Damages	Sima Haroutunian	05-14-25
116. Stephanie Easterbrook State Farm Mutual Auto Insurance Company	Vehicle Damages	State Farm Mutual Ins Co a/s/o Daniel Zeitlin Gold	02-11-25
117. Kaitlyn Miyawaki Subro Claims, Inc	Vehicle Damages	Subro Claims, Inc obo Geico Ins aso Courtney Connolly	02-11-25
118. Kaitlyn Miyawaki Subro Claims, Inc	Vehicle Damages	Subro Claims, Inc obo Geico Ins aso Rosalia Santiagocolmenares	11-07-24
119. Tomika Potts	Vehicle Damages	Tomika Potts	02-24-25
120. Anita Lopez	Vehicle Damages	Trail Lines Inc	04-21-25
121. Megan McCullough Progressive Insurance	Vehicle Damages	United Financial Casualty Company A/S/O JIMENEZ, KATTY	01-28-25
122. Veronica Barron	Vehicle Damages	Veronica Barron	04-23-25

123. Voski Avakian	Vehicle Damages	Voski Avakian	04-21-25
124. Wayne Simms	Vehicle Damages	Wayne Simms	05-27-25
125. Yarisel Ashley Ocampo-Zuniga	Vehicle Damages	Yarisel Ashley Ocampo-Zuniga	04-23-25

TAB 7



Los Angeles Unified School District

239

333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

File #: Min-009-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Board of Education

Minutes for Board Approval (Min-009-24/25)

BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
GOVERNING BOARD OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT

REGULAR BOARD MEETING MINUTES

333 South Beaudry Avenue, Board Room

1:00 p.m., Tuesday, April 9, 2024

The Los Angeles Board of Education acting as the Governing Board of the Los Angeles Unified School District met in regular session on Tuesday, April 9, 2024, at the Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Board President Jackie Goldberg, called the meeting to order at 1:57 p.m.

The following Board Members were present: Dr. Rocío Rivas, Mr. Scott Schmerelson, Mr. Nick Melvoin, Ms. Kelly Gonez, Ms. Tanya Ortiz Franklin and Board President Jackie Goldberg.

Dr. George McKenna was absent.

Student Board Member, Karen Ramirez, was present.

Superintendent Alberto Carvalho was present.

Hillery T. Broadous Elementary School in Board District 6, led the Pledge of Allegiance.

BOARD PRESIDENT'S REPORT

Ms. Goldberg made brief remarks about the significance of April as Autism Acceptance Month and April 12, a Day of Silence in support of LGBTQ+.

LABOR PARTNERS

Cynthia Matthews, Board of Directors, United Teachers of Los Angeles (UTLA), spoke to the Board about Board of Education Report No. 227-23/24, Secondary Career Technical Education Stakeholders Advisory Committee; Board of Education Report No. 158, Approval of Facilities Contract Actions, attachment B, item P, and attachment A, item F; and Multilingual Language Learner Support.

Frances Parrish, California School Employees Association (CSEA), raised several issues that require attention: the need for more efficient processing of volunteers, concerns about flexible spending, minimal staffing at schools, the role of Library Aides, and the importance of Classified School Employee Week.

COMMITTEE REPORTS

Ms. Rivas reported on the March 14, 2024, Charter Committee meeting.

Ms. Goldberg reported on the March 14, 2024, Curriculum and Instruction Committee.

Mr. Schmerelson reported on the March 19, 2024, Committee of the Whole meeting.

Ms. Gonez reported on the April 4, 2024, Children and Families in Early Education Committee meeting.

CONSENT ITEMS

Items for action below to be adopted by single vote:

NEW BUSINESS FOR ACTION:

Tab 1: BOARD OF EDUCATION REPORT NO. 238-23/24
District's Initial Bargaining Proposals for Successor Agreements Commencing July 1, 2024 for AALA, UTLA and Units A, B, C, D, E, F, G, H, J and S

Tab 2: BOARD OF EDUCATION REPORT NO. 221-23/24
Approval of Procurement Actions

Ms. Goldberg read a Recusal Statement later in the meeting.

Tab 3: BOARD OF EDUCATION REPORT NO. 158-23/24
Approval of Facilities Contracts Actions

Tab 7: BOARD OF EDUCATION REPORT NO. 242-23/24
Define and Approve the East Los Angeles Occupational Center Classroom Replacement Project and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

Tab 10: BOARD OF EDUCATION REPORT NO. 234-23/24
Donations of Money to the District

Tab 15: BOARD OF EDUCATION REPORT NO. 227-23/24
Secondary Career Technical Education Stakeholder Advisory Committee

Tab 16: BOARD OF EDUCATION REPORT NO. 237-23/24
Ratification of Special Education Master Contracts with Nonpublic School/Agency (NPSA)

Tab 17: BOARD OF EDUCATION REPORT NO. 239-23/24
Statutory School Fees (Level 1 Developer Fees)

Statement read later in the meeting.

Tab 18: BOARD OF EDUCATION REPORT NO. 240-23/24
Developer Fee Policy Update

Board President Goldberg modified the Order of Business

SUPERINTENDENT'S REPORT

Superintendent Carvalho made brief introductory comments regarding the District Safety Update presentation. He also recognized Chief of Police, Steven Zipperman, for his years of service to the Los Angeles School Police Department (LASPD).

Mr. Zipperman and Mr. Andres Chait, Chief of School Operations, made a presentation on the District Safety Update. They provided an overview of the following:

- The District's priority to provide a safe welcoming learning environment for students and staff
- A visual of the Every School Safe Program
- District Safety Budget for the 2023-24 School Year
- LASPD budget and School Police on-campus deployment
- Revision to LASPD Policy: Oleoresin Capsicum (OC) spray (Often referred to as pepper spray)
- LASPD Professional Development
- Additional LASPD supports
- Community engagement regarding safety

Mr. Chait, Mr. Zipperman and Mr. Pedro Salcido, Deputy Superintendent of Business Services and Operations, addressed queries from Board Members concerning various aspects of student safety and crisis management within the school district. The topics discussed included employee safety training, the roles of crisis management teams and school police during emergencies, the review and enhancement of safety policies, jurisdictional matters involving LASPD and LAPD, funding for Climate Advocates, responsibilities of Mental Health Coordinators, implementation of restorative justice practices, communication with parents regarding these practices, deployment statistics across campuses, the use of Oleoresin Capsicum Spray (Pepper Spray), handling of campus altercations, LASPD personnel vacancies, and the selection process for students participating in the safety summit.

NEW BUSINESS FOR ACTION

Mr. Melvoin moved the following items. Ms. Schmerelson seconded the motion.

Tab 12: BOARD OF EDUCATION REPORT NO. 224-23/24
Provisional Internship Permits

There were no speakers to address the Board on this item.

On roll call vote the item was adopted. The vote was 6 ayes. Dr. McKenna was absent.

Ms. Gonez recorded a vote of aye later in the meeting.

Tab 13: BOARD OF EDUCATION REPORT NO. 225-23/24
{Resolution of Declaration of Need for Fully Qualified Educators

There were no speakers to address the Board on this item.

On roll call vote the item was adopted. The vote was 6 ayes. Dr. McKenna was absent.

Student Board Member Ramirez recorded an advisory vote of aye.

Ms. Gonez recorded a vote of aye later in the meeting.

Tab 14: BOARD OF EDUCATION REPORT NO. 222-23/24
Adoption of the Negative Declaration for the 49th Street Elementary School Major
Modernization Project

There were no speakers to address the Board on this item.

On roll call vote the item was adopted. The vote was 6 ayes. Dr. McKenna was absent.

Ms. Gonez recorded a vote of aye later in the meeting.

- - -

Board President Goldberg resumed the Order of Business.

- - -

CONSENT ITEMS Continued

NEW BUSINESS FOR ACTION:

- Tab 4: BOARD OF EDUCATION REPORT NO. 243-23/24
(Project Approval for the 49th Street Elementary School Major Modernization Project)
Recommends approval of the proposed 49th Street Elementary School Major Modernization Project with a current budget of \$86,300,000.
- Tab 5: BOARD OF EDUCATION REPORT NO. 243-23/24
Define and Approve 13 Board District Priority and Region Priority Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- Tab 6: BOARD OF EDUCATION REPORT NO. 233-23/24
Define and Approve Six Wireless Convergence Projects at Adult and Career Education Campuses and amendment of the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- Tab 8: BOARD OF EDUCATION REPORT NO. 244-23/24
Consideration of Two Business Improvement District Petitions
- Tab 9: BOARD OF EDUCATION REPORT NO. 230-23/24
Report of Cash Disbursements
- Tab 11: BOARD OF EDUCATION REPORT NO. 223-23/24
Approval of Routine Personnel Actions

RESOLUTIONS REQUESTED BY THE SUPERINTENDENT

- Tab 21: SUPERINTENDENT RESOLUTION 006-23/24
Motion Declaring Salaries Indefinite to Comply with Law and Allow for Implementation of Labor Agreements

CORRESPONDENCE AND PETITIONS

- Tab 22: REPORT OF CORRESPONDENCE 010-23/24

MINUTES FOR APPROVAL

- Tab 23: MINUTES FOR BOARD APPROVAL 006-23/24
January 23, 2024, Regular Board Closed Session Minutes
February 13, 2024, Regular Board Closed Session Minutes
December 12, 2023, Regular Board Closed Session Minutes

Mr. Melvoin moved the consent items, for tabs 4, 5, 6, 8, 9, 11, 21, 22 and 23 to be adopted. Mr. Schmerelson seconded the motion.

On roll call vote the consent for tabs 4, 5, 6, 8, 9, 11, 21, 22 and 23 items were adopted. The vote was 6 ayes. Dr. Mckenna was absent.

Student Board Member Ramirez recorded an advisory vote of aye.

Ms. Gonez recorded a vote of aye later in the meeting.

Board President Goldberg modified the Order of Business to allow for Public Comment

PUBLIC COMMENT

The following speakers addressed the Board:

Channing Martinez, Community Member	Students Deserve, LASPD
Jessica Gonzalez, Student	Safe Passage for LAUSD students
Amir Cassimere, Community Member	Students Deserve
Stephen Sarinana-Lampson, Community Member	Kenny Washington Stadium Foundation
Vivienne Freeman, Community Member	Students Deserve, LASPD
Janae Tyler, Community Member	LAUSD Community Based Safety
Joseph Williams, Community Member	LAUSD Community Based Safety
Mike Barraza, Community Member	Kenny Washington Stadium Foundation
Matisse Anderson, Community Member	LAUSD Community Based Safety
Mau Trejo, Community Member	LAUSD Community Based Safety
Nico Weinberg, Community Member	LAUSD Community Based Safety
Katherine Clowes, Community Member	LAUSD Community Based Safety
Emily, Student	Mental Health Services in Schools
Damien Winfrey, Community Member	Students Deserve
Maria Daisy Ortiz, Community Member	Children with Autism, Mental Health
Karina Lopez, Parent	Los Angeles School Police Department
Marcela Garcia, Prent	Los Angeles School Police Department
Davon Williams, Community Member	Funding for Community Peace Builders in place of
	LASPD

Board President Goldberg resumed the Order of Business.

CONSENT ITEMS Continued

The following speakers addressed the Board on the Consent items:

Tab 1- Board of Education Report No. 238-23/24 (District's Initial Bargaining Proposals for Successor Agreements Commencing July 1, 2024 for AALA, UTLA and Units A, B, C, D, E, F, G, H, J and S) Recommends adoption of the District's Initial Proposals for the 2024-2029 Agreements with Bargaining Units A, B, C, D, E, F, G, H, J, S, AALA and UTLA.

- Julie Bershin, Community Member

Tab 7- Board of Education Report No. 242-23/24 (Define and Approve the East Los Angeles Occupational Center Classroom Replacement Project and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein) Recommends approval and the definition of the East Los Angeles Occupational Center (ELAOC) Classroom Replacement Project and amend the Facilities Services Division Strategic Execution Plan to incorporate therein with a combined proposed budget of \$61,156,305.

- David Tokofsky, Community Member

Tab 14- Board of Education Report No. 222-23/24 (Adoption of the Negative Declaration for the 49th Street Elementary School Major Modernization Project) Recommends the review and adoption of the Negative Declaration for the proposed 49th Street Elementary School Major Modernization Project prepared in compliance with the California Environmental Quality Act (CEQA; Public Resources Code §21000 et seq.) and State CEQA Guidelines (California Code of Regulations, Title 14, Division 6, Chapter 3 §15000 et seq.).

- Karla Franco, Community Member

Tab 17- PUBLIC HEARING Board of Education Report No. 222-23/24 (Statutory School Fees (Level 1 Developer Fees) Recommends approval of the School Fee Justification Study showing the District's ability to levy the Level 1 fees authorized by the State Allocation Board.

Mr. McLean Read the following Public Hearing Statement:

Before action is taken on the Board of Education Report No. 239-23/24, Statutory School Fees (Level 1 Developer Fees), a public hearing must be held.

This constitutes a public hearing on the report, and a maximum of 15 individuals who wish to address the Board on this item will be heard. Those who wish to speak and have not already signed-up should sign-up online or in the rear of the Board Room. Speakers will be called by name.

- David Tokofsky, Community Member

Ms. Goldberg read the following recusal statement:

In accordance with Government Code Section 1091, I will publicly recuse myself from discussing or taking action on Item M of the Procurement Services Division board report due to my own involvement with Laser Afterschool programs and that of my wife as well.

Remarks were heard from Board Members.

Staff addressed inquiries from Board Members regarding the following consent items:

Tab 2 –Board of Education Report No. 238-23/24 - Approval of Approval Procurement Actions
 - Item C - Latino Film Institute Youth Film Project, Item D - Hatching Results, Item E - Customers Expression Corporation, Item G - Number of hires from the Apprenticeship program, Item O - United Data Technologies, Item P - Teach for America assignments, Item U - Enridge Inc. Transportation Services

Tab 7- Board of Education Report No. 242-23/24 - Define and Approve the East Los Angeles Occupational Center Classroom Replacement Project and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein - Disruptions during the East Los Angeles Occupational Center Classroom Replacement Project, and informing the community of construction

Tab 15- Secondary Career Technical Education Stakeholder Advisory Committee - Member selection for the Secondary Career Technical Education Stakeholder Advisory Committee

Tab 17 - Statutory School Fees (Level 1 Developer Fees) - The collection of Statutory School Fees (Level 1 Developer Fees) owed to the District

By acclamation, Mr. Melvoin moved to change “Developer Fees” in Tab 17 and Tab 18 to “Impact Fees”. Mr. Schmerelson seconded the motion.

Mr. Melvoin moved the consent items, for tabs 1, 2, 3, 7, 10, 15, 16, 17, and 18 to be adopted. Dr. Rivas seconded the motion.

Dr. Rivas voted Yes on Tab 2, but voted No on Tab 2 Item P.

Ms. Goldberg recused herself from Tab 2 Item M.

After discussion and on roll call vote, the consent items for tabs 1, 2, 3, 7, 10, 15, 16, 17, and 18 were adopted the vote was 5 ayes, 2 absent, Dr. McKenna, and Tanya Ortiz Franklin, with the following exceptions

- Ms. Goldberg’s recusal on Tab 2, Item M.
- Dr. Rivas changed her vote to Yes on Tab 2 Item P.
- Mr. Schmerelson voted No on Tab 2 Item P.

ADJOURNMENT

On motion by Dr. Rivas, seconded by Mr. Melvoin, and by general consent the meeting was adjourned at 5:42 p.m.

APPROVED BY THE BOARD:

JACKIE GOLDBERG
PRESIDENT

MICHAEL MCLEAN
EXECUTIVE OFFICER OF THE BOARD

ew

BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
Governing Board of the Los Angeles Unified School District

REGULAR MEETING MINUTES
 333 South Beaudry Avenue, Board Room
 11:00 a.m., Tuesday, December 10, 2024

The Board of Education of the City of Los Angeles, acting as the Governing Board of the Los Angeles Unified School District, met in regular session on Tuesday, December 10, 2024, at the Los Angeles City Board of Education Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Mr. Michael A. McLean, Executive Officer of the Board, called the meeting to order at 11:27 a.m.

The following Board Members were present: Ms. Sherlett Newbill, Dr. Rocío Rivas, Mr. Nick Melvoin, Ms. Karla Griego, Ms. Kelly Gonez, and Board President Scott Schmerelson.

Superintendent Alberto M. Carvalho was present.

Ms. Tanya Ortiz Franklin joined the meeting via teleconference at 11:38 a.m.

LABOR PARTNERS

Georgia Flowers Lee, Vice President of United Teachers Los Angeles NEA (UTLA), addressed the Board regarding the Black Student's Achievement Program (BSAP), School Closures and Combining Schools, the 2024-25 First Interim Report presentation, and the Housing Task Force.

Lourdes Quevedo, Science Teacher, UTLA Chapter Chair at Monroe High School, UTLA's Valley West Board of Directors highlighted the challenges facing Monroe High School as a community school. She criticized the District's new interpretation of the UTLA contract regarding community schools and professional development.

Ivannia Nolasco, Chapter Chair, Northridge Middle School, UTLA's Valley West Board of Directors, addressed multiple incidents at Northridge Middle School. She demanded that the District provide meaningful and relevant professional development to truly support community schools, rather than simply enforcing mandated sessions.

Walter Lopez, a Stock worker at the LAUSD Procurement Center and SEIU Local 99 member, raised concerns about the District's practice of subcontracting work, which undermines the workforce.

Janae Tyler, Hamilton High School's Parent & Family Center Director and SEIU Local 99 member, expressed her concerns regarding the inadequate wages for the District's classified workers, calling for immediate action to rectify the issue.

Elizabeth Thomas Parker, Special Education Assistant and Vice President of SEIU Local 99, echoed these concerns, emphasizing the urgent need for fair compensation for classified workers within the District.

Maria Nichols, President of the Associated Administrators of Los Angeles, voiced strong support for SEIU Local 99, condemning the long work hours and the unacceptable wages while demanding an end to outsourcing practices. She also firmly backed UTLA's call for improved professional development for community schools.

Gil Gamez, President of the Los Angeles School Police Officers Association, asserted the importance of the District's commitment to protecting the Black Student Achievement Program and denounced the trend of outsourcing police work.

COMMITTEE REPORTS

Mr. Schmerelson reported on the December 3, 2024 Committee of the Whole.

CONSENT ITEMS

Remarks were heard from Mr. McLean regarding the Consent Calendar.

NEW BUSINESS FOR ACTION:

Items for action below to be adopted by a single vote:

- Tab 2. BOARD OF EDUCATION REPORT NO. 075-24/25
Approval of Facilities Contract Actions
- Tab 3. BOARD OF EDUCATION REPORT NO. 128-24/25
Report of Cash Disbursements, Request to Reissue Expired Warrants
- Tab 4. BOARD OF EDUCATION REPORT NO. 130-24/25
Donations of Money and Materials to the District
- Tab 6. BOARD OF EDUCATION REPORT NO. 133/24/25
FY24 Capital Facilities Fund (School Impact Fees)
- Tab 7. BOARD OF EDUCATION REPORT NO. 125-24/25
Approval of Routine Personnel Actions
- Tab 8. BOARD OF EDUCATION REPORT NO. 126-24/25
Provisional Internship Permits
- Tab 9. BOARD OF EDUCATION REPORT NO. 134-24/25
Approval of the California Community Schools Partnership Program Grant Award

BOARD MEMBER RESOLUTION FOR ACTION

- Tab 12 Ms. Gonez, Mr. Schmerelson, Dr. Rivas, Ms. Hendy Newbill, Mr. Melvoin - Celebrating and Accelerating Access to Computer Science Education in the Los Angeles Unified School District (Res - 037-24/25) (Waiver of Board Rule 72)

Whereas, The Los Angeles Unified School District is committed to preparing all students for success in college, careers, and life by equipping them with 21st-century skills;

Whereas, Computer science and coding are disciplines that foster critical thinking, creativity, and problem-solving and prepare students for high-demand careers in an increasingly digital and technology-driven global economy;

Whereas, California leads the nation in open computing jobs, with 45,245 positions available as of January 2023, yet only 9,339 students graduated in computer science in 2020, underscoring a critical gap that highlights the urgent need for early and widespread exposure to computer science;

Whereas, Just 5% of California high school students are enrolled in a computer science course, demonstrating the need for broader access;

Whereas, Only 40% of California high schools offer computer science courses, well below the national average of 53%;

Whereas, A lack of qualified teachers plays a significant role in stalling efforts to expand access to computer science courses, and to address this issue, Governor Newsom signed [Assembly Bill 1251 \(Rivas, 2023\)](#) to explore ways to streamline the process of becoming a computer science teacher;

Whereas, The District recognizes the importance of addressing equity gaps in computer science education and supports programs like "Girls Who Code" to ensure all students, particularly girls and underrepresented groups, have access to high-quality learning opportunities;

Whereas, The District has committed to providing computer science education for all students by 2025, including ensuring every student receives 20 hours of computer science instruction annually from Pre-kindergarten to 5th grade, completes at least one rigorous and relevant computer science course in grades 6-8, and has access to a comprehensive computer science pathway in grades 9-12; and

Whereas, Schools such as Valley Oaks Center for Enriched Studies (VOCES) are leading by example, hosting events like Teen Tech Live 5.0 during this year's Computer Science Education Week, which highlight the transformative power of coding to inspire students to explore careers in technology; now, therefore be it;

Resolved, That the Los Angeles Unified School District reaffirms its commitment to expanding access to computer science education, particularly for underrepresented student groups, and promoting initiatives that close equity gaps in technology fields;

Resolved further, That the District acknowledges the importance of coding and computer science in preparing students for the workforce of the future and commits to integrating these skills into a well-rounded education for all students;

Resolved further, That the Governing Board of the Los Angeles Unified School District hereby reaffirms and promotes the week of December 9 through 15, 2024, as Computer Science Education Week;

Resolved further, That the District provide an update during a meeting of the Board's Committee of the Whole ~~and/or as well as~~ an informative on the implementation of Board Resolution [Res-039-17/18] Empowering Today's Learners for Tomorrow's Increasingly

Digital World through Access and Equity of Digital Tools and Resources (5/8/18) and the District's progress toward achieving the goal of computer science education for all students by 2025;

~~Resolved further, That these updates shall heretofore be provided in the form of an annual report to the Board to ensure continued progress toward the equitable expansion of computer science education districtwide;~~

Resolved further, That the District compile and share a guide of digital resources and tools available for educators, organized thematically and by grade level, to support enhanced digital equity, the effective use of instructional technology, and expanded access to computer science instruction;

Resolved further, That the District encourages the state to continue to take steps to close the computer science teacher shortage and invest in building a diverse, qualified pipeline of computer science educators; and, be it finally,

Resolved, That the District encourages all schools, educators, and students to participate in Computer Science Education Week activities such as Hour of Code, where students have the opportunity to explore the world of coding through engaging activities, December 9 through 13, 2024.

PUBLIC HEARING

Tab 13. BOARD OF EDUCATION REPORT NO. 024-24/25
Charter Petitions for Public Hearing

Later in the meeting, Mr. McLean read the public hearing statement.

CORRESPONDENCE AND PETITIONS

Tab 14. Report of Correspondence (ROC-006-24/25)

Speakers addressed the Board on the following items on the consent calendar:

Tab 4 - Board of Education Report No. 130-24/25 Donations of Money and Materials to the District

- David Tokofsky - Community member

Tab 7 - Board of Education Report No. 125-24/25 Approval of Routine Personnel Actions

- Eric J. White, Community member, Reclaim Our Schools LA

Mr. McLean read the following public hearing statement:

This constitutes a public hearing for:

- Crete Academy
- KIPP Scholar Academy
- KIPP Sol Academy
- Los Angeles Leadership Academy
- Ivy Bound Academy of Math, Science, and Technology Charter Middle School
- KIPP Corazon Academy
- Future is Now Career Technical Education Preparatory
- Discovery Charter Preparatory 2
- Montague Charter Academy for the Arts and Sciences
- KIPP Philosophers Academy
- Watts Learning Center

A maximum of 15 individuals who wish to address the Board on this item will be heard. Those who wish to speak should sign up online. Speakers will be called by name.

Tab 13 - Board of Education Report No. 024-24/25 Charter Petitions

- Keith Dell'Aquila, California Charter School Association
- Valerie Amaya, Instructional Aide, Los Angeles Leadership Academy
- Karla Davalos, School Leader, KIPP Sol Academy
- Lila Santos, Parent, Montague Charter Academy for the Arts and Sciences
- Veronica Gentile, Parent, Discovery Charter Preparatory 2
- Tommy McConnell, Leader, KIPP Scholar Academy
- Chantal Wimberly, Educator, KIPP Philosophers Academy
- Dr. Diandra Bremond, Brotherhood Crusade, Crete Academy
- Brett Mitchell, Co-Founder, Crete Academy
- Hattie Mitchell, Crete Academy
- Eugene Fischer, Chairman of the Board of Directors, Watts Learning Center
- Jude Pinckney, Student, Ivy Bound Academy of Math, Science, and Technology Charter Middle School
- Ruth Cazares, Parent, KIPP Corazon Academy

Later in the meeting the following speakers addressed the Board on Tab 13 - Board of Education Report No. 024-24/25 Charter Petitions:

- Steve Barr, Founder, Green Dot Public Schools
- Chris Rosales, International Brotherhood of Electrical Workers
- Benjamin Frank, International Brotherhood of Electrical Workers
- Mayra Hildred, International Brotherhood of Electrical Workers

Ms. Gonez made brief remarks regarding Tab 12: Res-037-24/25 - Ms. Gonez, Mr. Schmerelson, Dr. Rivas, Ms. Hendy Newbill, Mr. Melvoin - Celebrating and Accelerating Access to Computer Science Education in the Los Angeles Unified School District

Ms. Gonez moved that the Consent Items be adopted. Mr. Schmerelson seconded the motion.

On roll call vote, the Consent Items were adopted. The vote was 6 ayes, 1 absent, Dr. Rivas.

Student Board Member Lopez recorded an advisory vote of aye.

Later in the meeting Dr. Rivas recorded a vote of aye.

The final vote was 7 ayes.

NEW BUSINESS FOR ACTION

Tab 1. BOARD OF EDUCATION REPORT NO. 104 – 24/25
Approval of Procurement Actions

Matt Friedman, Interim Chief Procurement Officer, Superintendent Carvalho, Lydia Acosta Stephens, Executive Director, Multilingual and Multicultural Education Department, and Andres Chait, Chief of Operations responded to questions from Board Members.

Remarks were heard from Student Board Member Lopez.

Dr. Rivas moved the item to be adopted. Ms. Gonez seconded the motion.

On roll call vote the item was adopted. The vote was 7 ayes.

Student Board Member Lopez recorded an advisory vote of aye.

- - -

Executive Officer of the Board, Mr. McLean modified the Order of Business for a time certain item

- - -

BOARD MEMBER RESOLUTIONS FOR ACTION

Remarks were heard from Ms. Gonez regarding the following resolution:

Tab 11: Ms. Gonez, Mr. Melvoin, Ms. Hendy Newbill, Mr. Schmerelson, Ms. Lopez - Readers to Leaders: Advancing Literacy for Every Child in Los Angeles (Res-031-24/25) (Noticed November 19, 2024)

Whereas, The Los Angeles Unified School District (District) has included in its 2022-2026 Strategic Plan a focus on Reading and English Language Arts within its first pillar, Academic Excellence, and the Governing Board of the Los Angeles Unified School District set a District goal to move third-grade students, on average, 30 points closer to proficiency in reading/English Language Arts on the Smarter Balanced Summative Assessments, using 2021-22 data as baseline data;

Whereas, The District has embraced evidence-based literacy instruction aligned to the science of reading – a comprehensive body of research across education and neuroscience

that tells us how children learn to read;

Whereas, The District is continuously monitoring and analyzing the strategies, supports, and resources that are attributable to student progress by studying how coaching, instructional practices, culturally relevant curriculum, professional development, tutoring, and other activities most effectively support student academic growth;

Whereas, 45.43 % of all LAUSD third graders met or exceeded standards in English Language Arts, according to the 2024 California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments, and, all student groups made positive progress during the 2023-24 school year as compared with 2022-2023;

Whereas, 37.6% of students from low-income backgrounds met or exceeded standards in English Language Arts, according to the 2024 CAASPP, a gain of more than 5 percentage points from the 2022-23 school year;

Whereas, The District further saw progress for English Learners in English Language Arts, doubling the percentage of students meeting and exceeding standards to nearly 9% and exceeding pre-pandemic levels of achievement, according to the 2024 CAASPP;

Whereas, The District has explicitly committed to evidence-based literacy/structured literacy instruction, for all students;

Whereas, The Board passed the resolution, “Recognizing and Addressing the Educational Implications of Dyslexia in LAUSD Schools,” in 2017, which “ensures the provision of free and appropriate public education by providing an evidence-based, multisensory, direct, explicit, structured, and sequential approach to instructing students with dyslexia, as required by AB 1369, such as those used by Intensive Diagnostic Educational Centers (IDEC);”

Whereas, The District is one of only a handful of districts across the state that has invested time and resources to support and equip teachers, coaches, instructional aide, and other educators with professional development and ongoing support to implement evidence-based literacy instruction and adopt instructional materials aligned to such instruction; and

Whereas, There is more work to be done to ensuring proficiency in Reading/English Language Arts for all students, and the District is committed to continuing its work to ensure all students are proficient readers by end of third grade; now, therefore, be it:

Resolved, That the Los Angeles Unified School District shall provide an annual progress report on English Language Arts (ELA)/literacy student performance and efforts based on beginning-of-year, middle-of-year, and end-of-year data, across all student groups (including English Learners, Latina/os, African-American/Black students, students with disabilities and students in foster care), and include updates on:

- Implementation of evidence-based literacy instruction, including curriculum changes, staffing changes, percentage of teachers and principals receiving professional development on evidence-based literacy instruction, percentage of teachers receiving ongoing coaching and support, and percentage of schools using evidence-based literacy instruction;
- Implementation of the Interventionist Program;

- Tutoring opportunities, participation rates, and effectiveness;
- Implementation of the 2017 resolution on Dyslexia;
- Family engagement on literacy, including efforts to ensure families understand the data on their child's reading proficiency levels, build parent/caregiver knowledge on how children, including children with disabilities and multilingual learners, learn to read and how to support their children's literacy at home; and be it finally,

Resolved, That in order to ensure families can be active participants in their students' learning, the District shall (1) ensure families receive timely updates on their students' beginning-of-year, middle-of-year, and end-of-year data after each assessment period in an accessible and culturally/linguistically responsive way and (2) develop a family-friendly guide that shares information on how to support their students' language and literacy development at home and includes components of the literacy progress reports noted above in a manner that is accessible and digestible to parents in their home language.

Ms. Gonez moved the resolution. Mr. Melvoin seconded the motion.

The following speakers addressed the Board:

- Maria Luisa Palma, Community Member, Parent
- Martha Meza, Parent
- Rosio Elosa, Parent
- Olga Corona De La Cruz, Regional Director, ReadLA
- Violeta Montero, Parent
- Maria Daisy Ortiz, Community Member

Remarks were heard from Student Board Member Cortez Lopez on behalf of the student body.

Dr. Karla V. Estrada, Deputy Superintendent of Instruction, Ms. Acosta Stephens, Executive Director, Multilingual and Multicultural Education Department and Dr. Frances Baez, Chief Academic Officer responded to questions from Board Members.

After discussion and on roll call vote the item was adopted. The vote was 6 ayes. 1 absent, Ms. Newbill.

Student Board Member Cortez Lopez recorded a vote of aye.

Later in the meeting Ms. Newbill recorded a vote of aye.

The final vote was 7 ayes.

- - -
Executive Officer of the Board, Mr. McLean resumed the Order of Business
- - -

NEW BUSINESS FOR ACTION

Tab 5 BOARD OF EDUCATION REPORT NO. 122-24/25 - 2024-25 First Interim Report, Multi-Year Projections, and Resolutions to Release Committed Fund Balance December 10, 2024

Remarks were heard from Superintendent Carvalho regarding the 2024-25 First Interim Report and he briefly shared the action taken to achieve positive certification for the report.

Christopher Mount, Chief Financial Officer, made a presentation on the 2024-25 First Interim Report. The presentation highlighted the following topics:

- Purpose of a First Interim
- First Interim Highlights
- Budget Timeline
- Important Context for First Interim
 - Fund 17
 - General Fund Restricted and Unrestricted Funds
 - Multi-Year Projection: Ending Balances
 - General Fund Unrestricted
 - General Fund Unrestricted/Unassigned
 - Structural Deficit
 - Enrollment vs. Employee Position Counts by Type
 - Enrollment vs. Employee Headcount by Type
 - Adult Education Fund
 - Cafeteria Fund
 - Fiscal Outlook

Earlier in the meeting, during the presentation, Mr. Mount, Mr. Pedro Salcido, Deputy Superintendent of Business Services and Operations, and Superintendent Carvalho responded to questions from Board Members regarding the budget presentation.

Ms. Griego asked if the District went through any other structural deficits prior to 2008. Mr. Mount will research and provide follow-up to her question.

Mr. Mount and Mr. Salcido responded to additional questions from Board members.

Mr. Carvalho informed the Board that as a result of potential Labor implications attached to the following questions, staff has plans to have a deeper discussion regarding the topics in a different venue and will follow-up at that time:

- Requests to receive more context regarding the increase in numbers of certificated supports and the decrease in teacher supports, and clearly distinguish what the 91 percent increase looks like and the positions attached to that increase. *(Slide 15 of the presentation)*

Ms. Gonez moved to adopt the item. Dr. Rivas seconded the motion.

The item was adopted. The vote was 6 ayes. 1 absent, Ms. Ortiz Franklin.

Later in the meeting Ms. Ortiz Franklin recorded an aye vote on the item.

The final vote was 7 ayes.

Final remarks were heard from Superintendent Carvalho regarding the First Interim Report.

PUBLIC COMMENT

The following speakers addressed the Board on the subjects indicated:

Michael Gray, Music Teacher	Professional Development (PD) at community schools
Bryan Zambrano, Student	Black Student Achievement Plan (BSAP)
Brent Simily, Woodland Hills Academy	PD
Emily Grijalva, Mendez HS	PD
Christie Caric, Town Ave Community school	PD
Romy Griego, Student	BSAP
Maki Draper, Student	BSAP
Keyshawn H., Student	BSAP
Jade Santini Rome, Parent	BSAP
Shelby Richardson, Student Advocate	BSAP
Karina Lopez, Community Member	School Safety

ADJOURNMENT

The meeting adjourned at 3:53 p.m.

APPROVED BY THE BOARD:

JACKIE GOLDBERG
PRESIDENT

MICHAEL MCLEAN
EXECUTIVE OFFICER OF THE BOARD

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BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
Governing Board of the Los Angeles Unified School District

REGULAR BOARD MEETING MINUTES
Including Closed Session Items
333 South Beaudry Avenue, Board Room
10:00 a.m., Wednesday, January 15, 2025

The Los Angeles Board of Education acting as the Governing Board of the Los Angeles Unified School District met in regular session on Wednesday, January 15, 2025, at the Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Mr. Michael A. McLean, Executive Officer of the Board of Education called the meeting to order at 10:22 a.m.

The following Board Members were present: Ms. Sherlett Newbill, Dr. Rocío Rivas, Mr. Nick Melvoin, Ms. Karla Griego, Ms. Kelly Gonez, Ms. Tanya Ortiz Franklin and Board President Scott Schmerelson.

Superintendent Alberto M. Carvalho was also present.

CLOSED SESSION ITEMS (Purpose and Authority)

Mr. McLean announced that the following items would be discussed in closed session:

1. Conference with Labor Negotiators (Government Code Section 54957.6)

Negotiator: Dr. Murphy
Employee Organizations:

Associated Administrators of Los Angeles
California School Employees Association
Los Angeles County Building and Construction Trades Council
Los Angeles School Police Association
Los Angeles School Police Management Association
Service Employees International Union, SEIU Local 99
Teamsters
United Teachers Los Angeles
District Represented Employees and Contract Management Personnel

2. Personnel (Government Code Section 54957)

Public Employee Discipline/Dismissal/Release

Superintendent's Evaluation

3. Conference with Legal Counsel

Pending Litigation (Government Code Section 54956.9[d][1])

E.M. v. Los Angeles Unified School District, et al.

Los Angeles Superior Court Case No. 22STCV38416

Jane MM Doe v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV21491

Jane VJ Doe v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV20509

John IC Doe v. Los Angeles Unified School District, et al. and
John ZD Doe v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV24681
Miramonte Litigation

Global Settlement (De La Torre ES/Pimentel and Telfair ES/Chapel Litigation); Jane
ES Doe et al. v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 23STCV21626

Jane OM Doe v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV28248

Jane MD Doe v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV30014

Jane LG Doe v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV30342

Jane MS Doe v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV30338

Jane RE Doe v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV30320

John TBE Doe et al. v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV04648

John Tak Doe et al. v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV18230

Jane TBM Doe et al. v. Los Angeles Unified School District, et al.
Los Angeles Superior Court Case No. 24STCV21935
Request for Approval of Proposed Global Settlement

Jane Doe et al. v. Los Angeles Unified School District, et al.;
Los Angeles Superior Court Case No. 20STCV38686

Los Angeles Unified School District v. A.O.
Case No. 22-55204/22-55226
Appeal to the Ninth Circuit from District Court Case No. 2:21-cv-00757 and
Office of Administrative Hearings Case No. 2020060522

4. Student Discipline Matters (Education Code Section 48918[c][f])

PUBLIC COMMENT

The following speakers addressed the Board on the subjects indicated:

Tab 1: Conference with Labor Negotiators (Government Code Section 54957.6)

- David Tokofsky, Community member

Tab 2: Personnel (Government Code Section 54957)

- Carl Petersen, Community member
- Vicky Martinez, Parent

GENERAL PUBLIC COMMENT

Maria Luis Palma, Community member,	Annual Audited Financial Report
Jena Noyse, PTA Executive Board Member	Clean air in classrooms
Diana Guillen, Parent	School Police
Isabel Gonzalez, Community member	School safety
María Daisy Ortiz, Community member	School safety, Mental Health
Mónica Arrazola, Parent	School safety,
Joaquin Beltran, ActionCareEquity.org	Air filtration systems in schools
Julip Thomas, Parent	Student safety
Erlinda Morita, Parent	School safety
Juan C. Delgado, Parent	Emergency preparedness
Paul Hennessy, Community member	Clean air in classrooms
Karina Lopez, Parent	School safety
Scott Squires, Grandparent	Clean air in classrooms

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The Board recessed the public portion of the closed session meeting at 11:05 a.m. Closed session discussion began at 11:12 a.m. and ended at 3:54 p.m. The following Board Members were present: Ms. Newbill, Dr. Rivas, Mr. Melvoin, Ms. Griego, Ms. Ortiz Franklin, and Board President Schmerelson. Ms. Gonez was absent.

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The Board reconvened the public portion of the closed session meeting at 3:58 p.m.

The following Board Members were present: Ms. Newbill, Dr. Rivas, Ms. Griego, and Board President Schmerelson.

Mr. Melvoin, Ms. Gonez, and Ms. Ortiz Franklin were absent.

Mr. McLean announced the following reportable actions resulting from the closed session discussion:

- The Board of Education authorized the dismissal of 1 Classified employee.
The vote was 7 ayes.
- The Board of Education authorized the settlement in E.M. v. Los Angeles Unified School District Los Angeles Superior Court Case No. 22STCV38416. Terms and conditions will be available upon the finalization of the agreement.
The vote was 6 ayes and one absent, Ms. Gonez.

The Board of Education authorized the settlement in the following cases:

- Jane MM Doe v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV21491
- Jane VJ Doe v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV20509
- John IC Doe v. Los Angeles Unified School District, et al. and John ZD Doe v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV24681

The vote for was 6 ayes and one absent, Ms. Gonez.

The Board of Education authorized the settlement in the following cases:

- Jane ES Doe et al. v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 23STCV21626
- Jane OM Doe v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV28248
- Jane MD Doe v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV30014
- Jane LG Doe v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV30342
- Jane MS Doe v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV30338
- Jane RE Doe v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV30320
- John TBE Doe et al. v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV04648
- John Tak Doe et al. v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV18230

- Jane TBM Doe et al. v. Los Angeles Unified School District, et al. Los Angeles Superior Court Case No. 24STCV21935

The vote was 6 ayes and one absent, Ms. Gonez.

The Board of Education authorized the settlement in the following case

- Jane Doe et al. v. Los Angeles Unified School District, et al.; Los Angeles Superior Court Case No. 20STCV38686
The vote was 6 ayes and one absent, Ms. Gonez.
- The Board of Education approved the expulsion of students in case numbers 043-24/25, 044-24/25, 045-24/25, 046-24/25, 047-24/25, 048-24/25, 049-24/25, 050-24/25, 051-24/25, 052-24/25, 053-24/25, 054-24/25, 055-24/25, with the recommended dispositions.
The vote was 6 ayes and one absent, Ms. Gonez.
- The Board of Education approved the conditional enrollment of the student in case number 015A-24/25 with the recommended dispositions.
The vote was 6 ayes and one absent, Ms. Gonez.

ADJOURNMENT

By general consent, the meeting was adjourned at 4:02 p.m.

APPROVED BY THE BOARD:

SCOTT SCHMERELSON
PRESIDENT

MICHAEL MCLEAN
EXECUTIVE OFFICER OF THE BOARD

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**BOARD OF EDUCATION OF THE CITY OF LOS ANGELES
Governing Board of the Los Angeles Unified School District**

REGULAR MEETING MINUTES

333 South Beaudry Avenue, Board Room
1208 Magnolia Avenue, Gardena, CA 90247
9945 Laurel Canyon Blvd, Pacoima, CA 91331
11:00 a.m., Tuesday, May 13, 2025

The Los Angeles Board of Education acting as the Governing Board of the Los Angeles Unified School District met in regular session on Tuesday, May 13, 2025, at the Administrative Offices, Board Room, 333 South Beaudry Avenue, Los Angeles, California.

Michael A. McLean, Executive Officer of the Board, called the meeting to order at 11:00 a.m.

The following Board Members were present: Dr. Rocío Rivas, Mr. Nick Melvoin, Ms. Karla Griego, Ms. Tanya Ortiz Franklin, and Board President Scott Schmerelson.

Ms. Sherlett H. Newbill arrived at approximately 11:04 a.m.

Ms. Kelly Gonez arrived at approximately 11:08 a.m.

Student Board Member Anely Cortez Lopez was absent.

Superintendent Alberto M. Carvalho was present.

The Pledge of Allegiance was led by Dr. Rivas.

BOARD PRESIDENT'S REPORTS

Remarks were heard from Mr. Schmerelson regarding an incident on April 7, 2025, in which agents from the Department of Homeland Security attempted to enter two Los Angeles Unified District schools. Mr. Schmerelson commended the on-site staff who handled the situation swiftly and professionally and preserved the safety and security of our students.

LABOR PARTNERS

Henry Zahid, Teacher, Southeast High School shared remarks regarding discrimination against Trans employees and youth.

Ivannia Nolasco, Northridge Middle School, spoke in support of Res-066-24/25, Aligning Site-Based Professional Development, Collaboration, and Decision-Making in the Community School and Pilot Models.

Lourdes Quevedo, Monroe High School, also spoke in support of Res-066-24/25.

COMMITTEE CHAIR REPORTS

Dr. Rivas reported on the April 22, 2025 Committee of the Whole meeting.

Mr. Melvoin reported on the April 22, 2025 Facilities and Procurement Committee meeting.

Ms. Gonez reported on the May 6, 2025 Children and Families in Early Education Committee meeting.

Ms. Griego reported on the May 7, 2025 Special Education Committee meeting.

STUDENT BOARD MEMBER REPORT

There was no report.

SUPERINTENDENT'S REPORTS

Remarks were heard from Superintendent Carvalho regarding Classified Employees Month and the important contributions of Classified employees.

CLASSIFIED EMPLOYEES OF THE YEAR

Superintendent Carvalho shared brief remarks regarding each of the nine Classified Employees of the Year and extended an invitation to all nine honorees to the podium, where they received a certificate of recognition.

Remarks were heard from Mr. Schmerelson.

Superintendent Carvalho addressed concerns regarding potential funding threats to the District from the Federal Government.

RECOGNITION OF LAUSD'S 2024 ABOVE AND BEYOND TEACHING'S CARLSTON OUTSTANDING TEACHER OF AMERICA HONOREE

Superintendent Carvalho shared brief remarks regarding the 2024 Carlston Outstanding Teacher of America honoree, Noah Lippe-Klein from Dorsey High School.

Dr. Beverly Young, Executive Director, Above and Beyond Teaching, presented Mr. Lippe-Klein with a check to be utilized at his school.

Mr. Lippe-Klein shared brief remarks.

Remarks were heard from Ms. Griego and Board Members congratulated Mr. Lippe-Klein.

CONSENT ITEMS

Items for action below to be adopted by a single vote:

NEW BUSINESS FOR ACTION

- TAB 2. BOARD OF EDUCATION REPORT NO. 124-24/25
Approval of Adult Education Career Technical Education (CTE) Advisory Committee
- TAB 3. BOARD OF EDUCATION REPORT NO. 304-24/25
Define and Approve Three Early Education Center Outdoor Classroom Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- TAB 4. BOARD OF EDUCATION REPORT NO. 322-24/25
Define and Approve 86 Projects to Provide Critical Replacements and Upgrades of School Building/Site Systems and Components and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- TAB 5. BOARD OF EDUCATION REPORT NO. 324-24/25
Define and Approve Two Projects to Provide Adult and Career Education Facilities Upgrades and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- TAB 6. BOARD OF EDUCATION REPORT NO. 327-24/25
Define and Approve Six Sustainable Environment Enhancement Developments for Schools (SEEDS) Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- TAB 7. BOARD OF EDUCATION REPORT NO. 328-24/25
Define and Approve 17 Board District Priority and Region Priority Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein
- TAB 11. BOARD OF EDUCATION REPORT NO. 310-24/25
Approval of the Renewal Petition for Alfred B. Nobel Charter Middle
- TAB 12. BOARD OF EDUCATION REPORT NO. 311-24/25
Approval of the Renewal Petition for Dearborn Elementary Charter Academy
- TAB 13. BOARD OF EDUCATION REPORT NO. 312-24/25
Approval of the Renewal Petition for El Oro Way Charter for Enriched Studies
- TAB 14. BOARD OF EDUCATION REPORT NO. 313-24/25
Approval of the Renewal Petition for Encino Charter Elementary
- TAB 15. BOARD OF EDUCATION REPORT NO. 314-24/25
Approval of the Renewal Petition for Hamlin Charter Academy
- TAB 16. BOARD OF EDUCATION REPORT NO. 315-24/25
Approval of the Renewal Petition for Louis Armstrong Middle

- TAB 17. BOARD OF EDUCATION REPORT NO. 316-24/25
Approval of the Renewal Petition for Superior Street Elementary
- TAB 18. BOARD OF EDUCATION REPORT NO. 317-24/25
Approval of the Renewal Petition for Topeka Charter School for Advanced Studies
- TAB 19. BOARD OF EDUCATION REPORT NO. 318-24/25
Approval of the Renewal Petition for Wilbur Charter for Enriched Academics
- TAB 20. BOARD OF EDUCATION REPORT NO. 319-24/25
Approval of the Renewal Petition for Woodlake Elementary Community Charter
- TAB 21. BOARD OF EDUCATION REPORT NO. 320-24/25
Approval of the Renewal Petition for Woodland Hills Elementary Charter for Enriched Studies
- TAB 24. BOARD OF EDUCATION REPORT NO. 305-24/25
Approval of Routine Personnel Actions
- TAB 25. BOARD OF EDUCATION REPORT NO. 306-24/25
Provisional Internship Permits
- TAB 26. BOARD OF EDUCATION REPORT NO. 309-24/25
Donations of Money to the District
- TAB 28. BOARD OF EDUCATION REPORT NO. 308-24/25
Report of Cash Disbursements, Request to Reissue Expired Warrants

RESOLUTIONS REQUESTED BY THE SUPERINTENDENT

- TAB 31. Motion Declaring Salaries Indefinite to Comply with Law and Allow for Implementation of Labor Agreements (Sup Res-007-24/25)

That the Board of Education (Board) hereby declares salaries and benefits for all District employees, including union represented, management, supervisory, District represented, and other unrepresented certificated, classified and unclassified, to be indefinite and subject to change on or after July 1, 2025, for the 2025-2026 school year, in order to ensure compliance with California Constitution Article XVI, Section 6, and to allow for implementation of labor agreements. Changes include, but are not limited to, retroactive increases in salaries, adjustments to salary rates, tables and differentials. The District shall act to implement such changes as the District deems necessary. All such changes are to be consistent with the collective bargaining process, where appropriate, and all Board Rules, policies and practices are subject to revision to carry out any of the changes described above. The above actions are listed by way of example, not limitation, and may be supplemented or revised at the discretion of the Board of Education.

CORRESPONDENCE AND PETITIONS

- TAB 32. Report of Correspondence including Williams Uniform Complaint Quarterly Report Summary (ROC-011-24/25)

MINUTES FOR BOARD APPROVAL

TAB 33. Minutes for Board Approval (Min-007-24/25)

BOARD MEMBER RESOLUTIONS FOR ACTION

TAB 35. Ms. Newbill – Recognizing May as Mental Health Awareness Month and Focusing on Student Mental Health (Res-076-24/25) (Waiver of Board Rule 72)

Whereas, The Los Angeles Unified School District has a goal of reaching 100 percent graduation and must provide a learning environment that promotes social-emotional learning and support for students and adults;

Whereas, Childhood and adolescence are critical times for physical and mental development, and the development of good mental health is important for overall good health and well-being throughout the lifespan;

Whereas, While approximately 1 in 5 children have a diagnosable mental disorder and approximately 1 in 10 children have a serious emotional or behavioral disorder that is severe enough to cause substantial impairment in functioning at home, at school, or in the community;

Whereas, Chronic absenteeism in students is strongly linked to mental health challenges, with studies showing that students with poor mental health are more likely to be absent from school. Conversely, chronic absenteeism can also exacerbate or trigger mental health issues, creating a cycle of negative consequences;

Whereas, A screening of 572 District students revealed that 88 percent reported experiencing three or more traumatic events, with 55 percent showing symptoms of PTSD, depression, or anxiety, [according to the L.A. Trust for Children's Health](#);

Whereas, It is currently estimated that 70 to 80 percent of children with mental health disorders may not receive any care at all;

Whereas, In 2021, the Centers for Disease Control and Prevention's Youth Risk Behavior Surveillance System for LAUSD students indicated that 42 percent of high school students reported a prolonged sense of sadness or hopelessness every day for two or more continuous weeks; 22 percent of middle school and 18 percent of high school students seriously considered attempting suicide; and over 9 percent of middle school and 10 percent of high school students attempted suicide;

Whereas, The District envisions an environment where every student has equitable access to timely, effective, and culturally responsive mental health and wellness services seamlessly integrated into the school community;

Whereas, The District's Student and Family Wellness Hotline, which was created during the pandemic to provide families continued access to wellness services, received over 35,000 calls between April 2020 and June 2022 for a wide range of supports, including mental health, attendance and enrollment, access to basic needs, specialized student

programs and immunization information;

Whereas, Schools serve as vital gateways to connecting students and families with mental health services. By fostering strong partnerships with over 60 community mental health agencies, including the District's School Mental Health Clinics and Wellness Centers, the District can ensure that students and their families have easy access to support;

Whereas, Families can call the Student and Family Wellness Hotline at 213-241-3840 to get access to mental health services, and other essential school and community resources. The wellness line is open weekdays from 8-4:30pm and closed on major holidays;

Whereas, As part of the 2022-26 Strategic Plan, Los Angeles Unified called for prioritizing telehealth programs, allowing students to connect to health care professionals through video conferencing technology and the District began offering telehealth services to its schools in the fall 2023;

Whereas, Families can directly refer their children to our School Mental Health Clinics and Wellness Centers for individual, family, and group counseling services. These services are available both in-person and through telehealth; and

Whereas, Each LAUSD Region is supported by a mental health team, including Psychiatric Social Workers based on most school campuses. These professionals are ready to assist families in accessing mental health services both at their child's school and within their community; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby declares May as Mental Health Awareness Month and directs the Superintendent and District staff, to inform families of the resources and activities available through the District promoting education and awareness of the mental health needs of our students and families.

TAB 36. Ms. Newbill – Recognizing May 2025 as National Foster Care Youth Awareness Month (Res-077-24/25) (Waiver of Board Rule 72)

Whereas, May is National Foster Care Youth Awareness Month, intended to raise awareness about the needs of children and youth in the foster care system;

Whereas, In 2024, there were approximately 46,000 students in California's foster care system who often face significant barriers to academic success, including school instability, chronic absenteeism, and higher rates of suspension and expulsion.

Whereas, Youth in foster care experience rates of homelessness ranging from 11 to 38 percent, disproportionately higher than the general population;

Whereas, During the 2024-2025 school year, Los Angeles Unified School District had students from preschool to post-high school in the foster care system;

Whereas, Half of all children in foster care have endured four or more adverse childhood experiences such as abuse, neglect, and abandonment, which can negatively affect their health and development;

Whereas, Organizations across the nation have declared May as Foster Care Youth Awareness Month to recognize resource parents (also known as foster parents), relative/nonrelative caregivers, volunteers, mentors, advocates, child welfare representatives, and others within the community and to increase awareness of the urgent needs of children and youth in foster care;

Whereas, Students in foster care are identified as a unique student population under the Local Control Funding Formula and Local Control and Accountability Plan due to being among the lowest academically achieving groups in California;

Whereas, Older students in foster care often face housing and food insecurities, challenges that have been exacerbated by the lasting residual effects of the COVID-19 pandemic, including disruptions in access to stable resources and support networks, underscoring the ongoing and urgent need for comprehensive and personalized assistance;

Whereas, The Los Angeles Unified School District Student Health & Human Services provides services to students in the foster care system, including Know Your Rights cards, Foster Youth Achievement Program, college counseling, support with school transitions, and access to conferences and career fairs, and ensures the educational rights of foster youth are honored; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby declares May 2025 as Foster Care Youth Awareness Month and recognizes the unique needs of children in foster care and the ongoing importance of empowering students in foster care by emphasizing the need for community-wide efforts to provide holistic support, strengthen connections and create pathways for educational and personal success.

Speakers addressed the Board on the following items on the consent calendar:

BOARD OF EDUCATION REPORT NO. 304-24/25

Define and Approve Three Early Education Center Outdoor Classroom Projects and Amend the Facilities Services Division Strategic Execution Plan to Incorporate Therein

- Joel Block, Community Member

Mr. McLean read the following public hearing statement:

Before action is taken on any of the following Board Reports, a public hearing must be held.

This constitutes a public hearing on:

- Approval of the Renewal Petition for Alfred B. Nobel Charter Middle
- Approval of the Renewal Petition for Dearborn Elementary Charter Academy
- Approval of the Renewal Petition for El Oro Way Charter for Enriched Studies
- Approval of the Renewal Petition for Encino Charter Elementary
- Approval of the Renewal Petition for Hamlin Charter Academy
- Approval of the Renewal Petition for Louis Armstrong Middle

- Approval of the Renewal Petition for Superior Street Elementary
- Approval of the Renewal Petition for Topeka Charter School for Advanced Studies
- Approval of the Renewal Petition for Wilbur Charter for Enriched Academics
- Approval of the Renewal Petition for Woodlake Elementary Community Charter
- Approval of the Renewal Petition for Woodland Hills Elementary Charter for Enriched Studies

A maximum of 15 individuals who wish to address the Board on each of these items will be heard. Those who wish to speak should sign up online. Speakers will be called by name.

The following speakers addressed the Board:

BOARD OF EDUCATION REPORT NO. 310-24/25

Approval of the Renewal Petition for Alfred B. Nobel Charter Middle

- David Tokofsky, Community Member

BOARD OF EDUCATION REPORT NO. 311-24/25

Approval of the Renewal Petition for Dearborn Elementary Charter Academy

- David Tokofsky, Community Member

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Mr. McLean paused hearing speakers on the Consent Items to allow for a time certain item.

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BOARD MEMBER RESOLUTIONS FOR ACTION

Ms. Ortiz Franklin moved the following resolution (Version 2), with a 12:30 p.m. time certain:

TAB 30. Ms. Ortiz Franklin, Ms. Gonez, Ms. Griego - Parental Package: LAUSD as an Equitable Employer of Choice for Thriving Families (Res-068-24/25) (Noticed April 8, 2025)

Whereas, The Los Angeles Unified School District prepares all students to thrive in college, career and beyond with the core beliefs of equity, collaboration and excellence being applied to students, staff, and all families;

Whereas, The LAUSD Strategic Plan Pillar 5 Investing in Staff sets a vision to recognize, empower, and support our staff and a clear focus to recruit, develop and retain our talented and dedicated staff, along with sustaining staff wellness;

Whereas, The LAUSD Strategic Plan Pillar 3 Engagement and Collaboration propels us towards being a model district for authentic family engagement which begins in the earliest years setting a foundation for and honoring that the first and most important teacher for each child is their parent/caregiver;

Whereas, Becoming an employer of choice requires providing comprehensive and competitive compensation and support including benefits that promote the holistic wellness of our employees during all stages of their life;

Whereas, In 2024, Under Pressure: The U. S. Surgeon General's Advisory on the Mental

Health and Well-Being of Parents elevated the importance of parental stress, mental health and well-being, stressors unique to parenting, and the bidirectional relationship between parental mental health and child outcomes; recommending employers take action by expanding policies and programs that support the well-being of parents and caregivers in the workplace such as: offering paid parental, medical and sick leave; flexible and fair work schedules; access to child care; and implementing training for managers on work-life harmony and a family-friendly culture;

Whereas, Research documents that the postpartum period is a critical time for the health, development and well-being of both the mother and baby and paid parental leave policies bolster the maternal mental and physical health, and leaves of shorter than 12 weeks are associated with higher rates of maternal depression, stress and anxiety, increased work stress and overload, and reduced understanding of infant development and bonding;

Whereas, Employers that have extended their paid parental leaves saw higher rates of retention, for example when Google extended its paid leave from 12 to 18 weeks, attrition dropped by 50% and when Aetna extended its maternity leave the share of women returning to work increased from 77 to 91%;

Whereas, Research documents that women who receive paid maternity leave are significantly more likely to return to work and employee stability is unquestionably critical for supporting academic achievement;

Whereas, In 2024 the Learning Policy Institute's updated their research-based teacher turnover calculator, which estimates the cost of recruiting, hiring, and training a new teacher in large, public school districts such as Boston Public Schools and Chicago Public Schools can cost \$29,650 and \$29,762 respectively and that the cost of losing teachers also negatively impacts student achievement and instructional quality, resulting in greater potential costs in tutoring and professional development;

Whereas, After California passed its paid family leave policy, research found long-term child physical health improvements lasting through elementary school, and poverty risk among mothers of infants decreased by more than 10%, among other positive effects;

Whereas, California became the first state to provide paid family leave in 2004, which gives a portion of an employees' salary to take leave to care for a seriously ill family member, bond with a new child, or participate in a qualifying event because of a family member's military deployment for those that pay into state disability, yet the majority of public employees including LAUSD employees do not have access to this benefit and they must use vacation or illness time to receive pay during their leave, receiving half-pay or no pay when earned illness depletes;

~~Whereas, Recognizing the importance of this benefit in January 2025, California increased leave payments for paid family leave to 90% of income for workers making up to \$60,000 a year and 70% for workers that make more than that;~~

Whereas, AB65 (Aguiar-Currie), currently in committee, is a statewide effort supported by educators to provide 14 weeks of fully paid pregnancy leave to school employees who currently must take their earned illness, partial pay and unpaid time for pregnancy, childbirth, miscarriage and recovery from such experiences;

~~Whereas, District employees whose bargaining unit has not chosen to bargain to participate in state disability, must use vacation or sick time in order to receive compensation during their Family and Medical Leave, Pregnancy Disability Leave, and when they run out of full-time pay receive half-time pay or unpaid leave;~~

Whereas, Inequitable access to paid parental leave places an inequitable burden on employees, often times resulting in employees being forced to make impossible choices to return before it is optimal for their own and their family's wellness or face financial hardship; this burden is most heavily felt by women and employees who are single parents, who do not earn vacation, without access to child care support and those historically under-resourced;

Whereas, California passed SB 729, which requires large and small group health care service plan contracts and disability insurance policies issued, amended, or renewed on or after July 1, 2025, to provide coverage for the diagnosis and treatment of infertility and fertility services;

Whereas, In Vitro Fertilization (IVF) is the leading use of Assistive Reproductive Technology (ART); the use of home births and doulas are on the rise; and none of these supports are currently covered by any health care plan offered to LAUSD employees;

Whereas, Research documents the critical role early learning and care programs play in the cognitive, socioemotional learning, school readiness, and health and well-being of our earliest learners and provides essential resources and supports to parents and caregivers; and as an education institution it is our responsibility to ensure our employees have equitable access to high quality, affordable early learning and care; and

Whereas, the Economic Policy Institute reported in February 2025 the average cost of infant-care in California is \$21,945, more than twice the cost of in-state tuition for California public universities and roughly 18.4% of the median family income when the Department of Health and Human Services deems childcare "affordable" at no more than 7% of family income;

Whereas, In June 2021 the Governing Board of the Los Angeles Unified School District unanimously passed "Mommy, Daddy and Me," a student-board member authored resolution calling for a plan, informed by student-parents, that creates a more robust and comprehensive student maternity support system, and an ideal school setting for student-parents; now, therefore it be,

Resolved, That the Governing Board of the Los Angeles Unified School District values all families and is committed to being an employer of choice as a critical component of being a premier school district, including for parent-employees and employees planning to become parents; respecting the full scope of family building and thriving, including:

- Family planning, becoming pregnant (inclusive of fertility treatment like that of Assisted Reproductive Technology (ART) such as in vitro fertilization (IVF) or intrauterine insemination (IUI)), adoption and fostering, physical and mental health from miscarriage and loss;

- Pregnancy, parental and family leave, including prenatal and postpartum care and education, adequate time and support for preparation, recovery and returning to work, access to high quality lactation spaces and necessary accommodations;
- Early learning and care from 0-5 years old, including seeking partnerships with family childcare and non-profit providers and cost-savings for affordable care, and placement in and strategic growth of LAUSD infant centers and Early Education Centers (EECs); and
- Education from preschool through college, encouraging and supporting employees to enroll their children in LA Unified Early Education Centers and UTK-12 programs, offering employees priority where possible.

Resolved further, That the Los Angeles Unified School District, consistent with and subject to Equal Employment Opportunity (EEO) and privacy laws, will evaluate the following data, where available, in preparation for a written report and public presentation to the Board:

- General employee demographics for context such as age, gender, race/ethnicity, location, parental status, marital status, labor union representation, and retention;
- Average and range of time actually taken off by staff for all leave types related to reasons of pregnancy, family bonding, kin care for a child's illness, prenatal care including but not limited to whether the days were paid or unpaid and by position type;
- Potential budgetary implications for offering paid family leave programs for at least 12 weeks, given historical data of the number of employees that take such leave in LAUSD and Los Angeles more broadly;
- Percentage of employee-parents with children enrolled in LAUSD EECs and UTK-12 schools; and
- Health care plan coverage and cost for prenatal, postnatal and family planning including but not limited to assisted reproductive technology, delivery, doula, home birth, midwife support, and lactation support.

Resolved further, That the District, consistent with and subject to EEO and privacy laws, will conduct or procure a study on the needs, concerns, and experiences for LA Unified employees and/or employees in Los Angeles related to reproductive health and parenting support in preparation for a written report and public presentation to the Board of information, as it relates to improving the experience of employees, such as:

- Interest in becoming a parent or caregiver;
- Fertility and Family Planning Needs including interest and awareness of access to ART;
- Impact of access or lack thereof to District-provided reproductive supports on an employee's satisfaction, retention and ability to work;
- Health care benefits; Desired time and actual time taken for pre- and postpartum care and child bonding;
- Barriers to why individuals do not take more time for all stages of their child's life from birth through college;
- Average and range of costs of child care;
- Age of children when childcare started; and

- If children are enrolled in LAUSD schools, why, what school level(s), distance from home

Resolved further, That the District shall take immediate steps to support growing families, by (1) confirming provisions of adequate, accessible, and welcoming lactation spaces and training around such spaces for all staff at school sites, regions, and central offices, (2) identifying a dedicated liaison within the relevant departments and sites to support employee-parents in understanding and utilizing benefits, completing leave forms, understanding service credit and impacts to retirement, confirming appropriate payroll adjustments, planning returns to work – including part-time and adjusted schedules, and enrolling in an LAUSD early education program in a friendly, clear, and streamlined manner, and (3) identifying childcare provider partners who can provide affordable and backup childcare on an as-needed basis to employees; and, be it finally

Resolved, That in response to the quantitative and qualitative data and employee/labor engagement, disaggregated by age, gender, race/ethnicity, location, parental status, and labor union representation, where possible and legally permissible, as well as available research, best practices, and any requirements for bargaining, the District will prepare a plan and present it at a Board Meeting or Committee of the Whole no later than November 2025.

- The plan shall include:
 - Specific, measurable outcomes to becoming an employer of choice, including for employee-parents;
 - Feedback from labor and employee-parents on the plan;
 - Legislative advocacy, including but not limited to legislation for longer-term substitute teachers and staff (beyond 60 days), state-supported family leave, and more state-subsidized infant and toddler programs;
 - The ability to donate to colleagues' illness days for prenatal doctor appointments and child sickness, as offered for catastrophic illness
 - Personalized projected cost of health care and impacts to retirement savings associated with family planning (i.e. personalized calculator);
 - Improved practices and professional development on appropriate accommodations for lactating employees, including but not limited to a dedicated space at all district sites; ~~and~~
 - Improved practices and professional development on sensitivity for parent-employees, inclusive of consideration of disproportionate impact on parent-employees of absences due to child illness, parental leave, and the like; ~~and~~
 - Improved practices and professional development on assisting employees in enrolling their children into LAUSD schools, including but not limited to inter/intra District transfers to LAUSD schools in close proximity to the employee's worksite
- The plan may include:
 - Specific timeframes for implementation, feasibility and cost of components;
 - A pilot program, similar to the pilots organized by LA County and LA City;

- Planning days for substitute teachers and teachers when a teacher goes on leave, exploration of job sharing and clear communication on what exists already;
- Back up daycare coverage to affordable, available providers;
- Recommendations to the Health Benefits Committee on potential health care plan design offerings to provide fertility and family planning in alignment with all relevant legislation including but not limited to those provided through SB 729, full coverage of doulas, midwives, home births, contraception, lactation visits at home or District Wellness Centers, and/or other supports;
- Recommendations on where to open Infant and Early Education Centers to meet the needs of employees and the community, guided by data on access to programs and partnering with family childcare and non-profit providers;
- Option for remote work or flexible scheduling for childcare accommodations where possible;
- Additional compensated days/time for pregnancy appointments and child sickness;
- Leveraging bond dollars or other resources for lactation spaces for employees and students;
- Partnering/researching cost-sharing models with labor, such as New York Department of Education and American Federation of Teachers; and
- Professional development and coaching on policies, supports, sensitivity and cultural competency in supporting family building, including how employee attendance is incentivized and acknowledged.

Ms. Gonez seconded the motion.

Remarks were heard from Ms. Ortiz Franklin regarding the resolution and she presented a brief video of District employees who spoke in support of the resolution.

The following speakers addressed the Board:

- Tanya Reyes, Teacher
- Maya Suzuki Daniels, Community Member
- Deana Lee Quntanilla, Parent
- Maria Daisy Ortiz, Community Member
- Kristie Whitehorse, Parent
- Nadia Razi, Partnership for Los Angeles Schools
- Aleem Hossain, Parent
- Ofelia Ryan, PSA Counselor

Remarks were heard from Dr. Rivas, during which she submitted the following amendments to the resolution:

Amendment to the last bullet in the third Resolved:

- If children are enrolled in LAUSD schools, why, what school level(s), distance from home; and
- Disaggregation of the data, where legally permissible, to identify employees who are

parents or caregivers of children with disabilities, to assess whether they face disproportionate barriers or unmet needs related to leave, benefits, or childcare access.

Amendment to the final Resolved:

- Improved practices and professional development on sensitivity for parent-employees, inclusive of consideration of disproportionate impact on parent-employees of absences due to child illness, parental leave, and the like; ~~and~~
- Improved practices and professional development on assisting employees in enrolling their children into LAUSD schools, including but not limited to inter/intra District transfers to LAUSD schools in close proximity to the employee's worksite; and
- A focused needs assessment and corresponding supports for employee-parents and caregivers of children with disabilities, including but not limited to:
- Flexible and adjusted work schedules to accommodate therapies and medical appointments;
 - Access to specialized or inclusive early childhood and school-age care programs equipped to serve children with disabilities;
 - Guidance and advocacy support in navigating IEP and special education processes;
 - Increased paid leave options to attend to disability-related care; and
 - Collaboration with the Division of Special Education and relevant stakeholders to identify policy, training, or benefit changes that promote equity and inclusion.

Ms. Ortiz Franklin submitted the following amendments to the resolution:

Amendment to the first bullet in the first Resolved:

- Family planning, becoming pregnant (inclusive of fertility treatment like that of Assisted Reproductive Technology (ART) such as in vitro fertilization (IVF) or intrauterine insemination (IUI)), adoption and fostering, surrogacy, physical and mental health from miscarriage and loss;

Amendment to the eighth bullet in the third Resolved:

- If children are/are not enrolled in LAUSD schools, why, what school level(s), distance from home; and

Amendment to the fifth Resolved:

Resolved, That in response to the quantitative and qualitative data and employee/labor engagement, disaggregated by age, gender, race/ethnicity, location, parental status, and labor union representation, where possible and legally permissible, as well as available research, best practices, and any requirements for bargaining, the District will prepare a plan and present it at a Board Meeting or Committee of the Whole no later than ~~November 2025~~ February 2026.

Remarks were heard from Board Members and Superintendent Carvalho.

On roll call vote, the resolution was adopted as amended (Version 3), 7 ayes.

The final resolution reads as follows:

Ms. Ortiz Franklin, Ms. Gonez, Ms. Griego, Ms. Newbill, Dr. Rivas, Mr. Melvoin, Mr. Schmerelson - Parental Package: LAUSD as an Equitable Employer of Choice for Thriving Families (Res-068-24/25) (Noticed April 8, 2025)

Whereas, The Los Angeles Unified School District prepares all students to thrive in college, career and beyond with the core beliefs of equity, collaboration and excellence being applied to students, staff, and all families;

Whereas, The LAUSD Strategic Plan Pillar 5 Investing in Staff sets a vision to recognize, empower, and support our staff and a clear focus to recruit, develop and retain our talented and dedicated staff, along with sustaining staff wellness;

Whereas, The LAUSD Strategic Plan Pillar 3 Engagement and Collaboration propels us towards being a model district for authentic family engagement which begins in the earliest years setting a foundation for and honoring that the first and most important teacher for each child is their parent/caregiver;

Whereas, Becoming an employer of choice requires providing comprehensive and competitive compensation and support including benefits that promote the holistic wellness of our employees during all stages of their life;

Whereas, In 2024, *Under Pressure: The U. S. Surgeon General's Advisory on the Mental Health and Well-Being of Parents* elevated the importance of parental stress, mental health and well-being, stressors unique to parenting, and the bidirectional relationship between parental mental health and child outcomes; recommending employers take action by expanding policies and programs that support the well-being of parents and caregivers in the workplace such as: offering paid parental, medical and sick leave; flexible and fair work schedules; access to child care; and implementing training for managers on work-life harmony and a family-friendly culture;

Whereas, Research documents that the postpartum period is a critical time for the health, development and well-being of both the mother and baby and paid parental leave policies bolster the maternal mental and physical health, and leaves of shorter than 12 weeks are associated with higher rates of maternal depression, stress and anxiety, increased work stress and overload, and reduced understanding of infant development and bonding;

Whereas, Employers that have extended their paid parental leaves saw higher rates of retention, for example when Google extended its paid leave from 12 to 18 weeks, attrition dropped by 50% and when Aetna extended its maternity leave the share of women returning to work increased from 77 to 91%;

Whereas, Research documents that women who receive paid maternity leave are significantly more likely to return to work and employee stability is unquestionably critical for supporting academic achievement;

Whereas, In 2024 the Learning Policy Institute's updated their research-based teacher turnover calculator, which estimates the cost of recruiting, hiring, and training a new teacher in large, public school districts such as Boston Public Schools and Chicago Public Schools can cost \$29,650 and \$29,762 respectively and that the cost of losing teachers also negatively impacts

student achievement and instructional quality, resulting in greater potential costs in tutoring and professional development;

Whereas, After California passed its paid family leave policy, research found long-term child physical health improvements lasting through elementary school, and poverty risk among mothers of infants decreased by more than 10%, among other positive effects;

Whereas, California became the first state to provide paid family leave in 2004, which gives a portion of an employees' salary to take leave to care for a seriously ill family member, bond with a new child, or participate in a qualifying event because of a family member's military deployment for those that pay into state disability, yet the majority of public employees including LAUSD employees do not have access to this benefit and they must use vacation or illness time to receive pay during their leave, receiving half-pay or no pay when earned illness depletes;

Whereas, AB65 (Aguiar-Currie), currently in committee, is a statewide effort supported by educators to provide 14 weeks of fully paid pregnancy leave to school employees who currently must take their earned illness, partial pay and unpaid time for pregnancy, childbirth, miscarriage and recovery from such experiences;

Whereas, Inequitable access to paid parental leave places an inequitable burden on employees, often times resulting in employees being forced to make impossible choices to return before it is optimal for their own and their family's wellness or face financial hardship; this burden is most heavily felt by women and employees who are single parents, who do not earn vacation, without access to child care support and those historically under-resourced;

Whereas, California passed SB 729, which requires large and small group health care service plan contracts and disability insurance policies issued, amended, or renewed on or after July 1, 2025, to provide coverage for the diagnosis and treatment of infertility and fertility services;

Whereas, In Vitro Fertilization (IVF) is the leading use of Assistive Reproductive Technology (ART); the use of home births and doulas are on the rise; and none of these supports are currently covered by any health care plan offered to LAUSD employees;

Whereas, Research documents the critical role early learning and care programs play in the cognitive, socioemotional learning, school readiness, and health and well-being of our earliest learners and provides essential resources and supports to parents and caregivers; and as an education institution it is our responsibility to ensure our employees have equitable access to high quality, affordable early learning and care; and

Whereas, the Economic Policy Institute reported in February 2025 the average cost of infant-care in California is \$21,945, more than twice the cost of in-state tuition for California public universities and roughly 18.4% of the median family income when the Department of Health and Human Services deems childcare "affordable" at no more than 7% of family income;

Whereas, In June 2021 the Governing Board of the Los Angeles Unified School District unanimously passed "Mommy, Daddy and Me," a student-board member authored resolution calling for a plan, informed by student-parents, that creates a more robust and comprehensive student maternity support system, and an ideal school setting for student-parents; now, therefore it be,

Resolved, That the Governing Board of the Los Angeles Unified School District values all families and is committed to being an employer of choice as a critical component of being a premier school district, including for parent-employees and employees planning to become parents; respecting the full scope of family building and thriving, including:

- Family planning, becoming pregnant (inclusive of fertility treatment like that of Assisted Reproductive Technology (ART) such as in vitro fertilization (IVF) or intrauterine insemination (IUI)), adoption and fostering, surrogacy, physical and mental health from miscarriage and loss;
- Pregnancy, parental and family leave, including prenatal and postpartum care and education, adequate time and support for preparation, recovery and returning to work, access to high quality lactation spaces and necessary accommodations;
- Early learning and care from 0-5 years old, including seeking partnerships with family childcare and non-profit providers and cost-savings for affordable care, and placement in and strategic growth of LAUSD infant centers and Early Education Centers (EECs); and
- Education from preschool through college, encouraging and supporting employees to enroll their children in LA Unified Early Education Centers and UTK-12 programs, offering employees priority where possible.

Resolved further, That the Los Angeles Unified School District, consistent with and subject to Equal Employment Opportunity (EEO) and privacy laws, will evaluate the following data, where available, in preparation for a written report and public presentation to the Board:

- General employee demographics for context such as age, gender, race/ethnicity, location, parental status, marital status, labor union representation, and retention;
- Average and range of time actually taken off by staff for all leave types related to reasons of pregnancy, family bonding, kin care for a child's illness, prenatal care including but not limited to whether the days were paid or unpaid and by position type;
- Potential budgetary implications for offering paid family leave programs for at least 12 weeks, given historical data of the number of employees that take such leave in LAUSD and Los Angeles more broadly;
- Percentage of employee-parents with children enrolled in LAUSD EECs and UTK-12 schools; and
- Health care plan coverage and cost for prenatal, postnatal and family planning including but not limited to assisted reproductive technology, delivery, doula, home birth, midwife support, and lactation support.

Resolved further, That the District, consistent with and subject to EEO and privacy laws, will conduct or procure a study on the needs, concerns, and experiences for LA Unified employees and/or employees in Los Angeles related to reproductive health and parenting support in preparation for a written report and public presentation to the Board of information, as it relates to improving the experience of employees, such as:

- Interest in becoming a parent or caregiver;
- Fertility and Family Planning Needs including interest and awareness of access to ART;
- Impact of access or lack thereof to District-provided reproductive supports on an employee's satisfaction, retention and ability to work;

- Health care benefits; Desired time and actual time taken for pre- and postpartum care and child bonding;
- Barriers to why individuals do not take more time for all stages of their child's life from birth through college;
- Average and range of costs of child care;
- Age of children when childcare started;
- If children are/are not enrolled in LAUSD schools, why, what school level(s), distance from home; and
- Disaggregation of the data, where legally permissible, to identify employees who are parents or caregivers of children with disabilities, to assess whether they face disproportionate barriers or unmet needs related to leave, benefits, or childcare access.

Resolved further, That the District shall take immediate steps to support growing families, by (1) confirming provisions of adequate, accessible, and welcoming lactation spaces and training around such spaces for all staff at school sites, regions, and central offices, (2) identifying a dedicated liaison within the relevant departments and sites to support employee-parents in understanding and utilizing benefits, completing leave forms, understanding service credit and impacts to retirement, confirming appropriate payroll adjustments, planning returns to work – including part-time and adjusted schedules, and enrolling in an LAUSD early education program in a friendly, clear, and streamlined manner, and (3) identifying childcare provider partners who can provide affordable and backup childcare on an as-needed basis to employees; and, be it finally

Resolved, That in response to the quantitative and qualitative data and employee/labor engagement, disaggregated by age, gender, race/ethnicity, location, parental status, and labor union representation, where possible and legally permissible, as well as available research, best practices, and any requirements for bargaining, the District will prepare a plan and present it at a Board Meeting or Committee of the Whole no later than February 2026.

- The plan shall include:
 - Specific, measurable outcomes to becoming an employer of choice, including for employee-parents;
 - Feedback from labor and employee-parents on the plan;
 - Legislative advocacy, including but not limited to legislation for longer-term substitute teachers and staff (beyond 60 days), state-supported family leave, and more state-subsidized infant and toddler programs;
 - The ability to donate to colleagues' illness days for prenatal doctor appointments and child sickness, as offered for catastrophic illness
 - Personalized projected cost of health care and impacts to retirement savings associated with family planning (i.e. personalized calculator);
 - Improved practices and professional development on appropriate accommodations for lactating employees, including but not limited to a dedicated space at all district sites;
 - Improved practices and professional development on sensitivity for parent-employees, inclusive of consideration of disproportionate impact on parent-employees of absences due to child illness, parental leave, and the like;
 - Improved practices and professional development on assisting employees in enrolling their children into LAUSD schools, including but not limited to inter/intra District transfers to LAUSD schools in close proximity to the employee's worksite, and

- A focused needs assessment and corresponding supports for employee-parents and caregivers of children with disabilities, including but not limited to:
- Flexible and adjusted work schedules to accommodate therapies and medical appointments;
 - Access to specialized or inclusive early childhood and school-age care programs equipped to serve children with disabilities;
 - Guidance and advocacy support in navigating IEP and special education processes;
 - Increased paid leave options to attend to disability-related care; and
 - Collaboration with the Division of Special Education and relevant stakeholders to identify policy, training, or benefit changes that promote equity and inclusion.
- The plan may include:
 - Specific timeframes for implementation, feasibility and cost of components;
 - A pilot program, similar to the pilots organized by LA County and LA City;
 - Planning days for substitute teachers and teachers when a teacher goes on leave, exploration of job sharing and clear communication on what exists already;
 - Back up daycare coverage to affordable, available providers;
 - Recommendations to the Health Benefits Committee on potential health care plan design offerings to provide fertility and family planning in alignment with all relevant legislation including but not limited to those provided through SB 729, full coverage of doulas, midwives, home births, contraception, lactation visits at home or District Wellness Centers, and/or other supports;
 - Recommendations on where to open Infant and Early Education Centers to meet the needs of employees and the community, guided by data on access to programs and partnering with family childcare and non-profit providers;
 - Option for remote work or flexible scheduling for childcare accommodations where possible;
 - Additional compensated days/time for pregnancy appointments and child sickness;
 - Leveraging bond dollars or other resources for lactation spaces for employees and students;
 - Partnering/researching cost-sharing models with labor, such as New York Department of Education and American Federation of Teachers; and
 - Professional development and coaching on policies, supports, sensitivity and cultural competency in supporting family building, including how employee attendance is incentivized and acknowledged.

- - -

Mr. McLean resumed hearing speakers on the Consent Items.

- - -

CONSENT ITEMS, continued

Speakers continued to address the Board on the following items on the consent calendar:

BOARD OF EDUCATION REPORT NO. 312-24/25

Approval of the Renewal Petition for El Oro Way Charter for Enriched Studies

Earlier in the meeting, Mr. McLean read the public hearing statement.

- David Tokofsky, Community Member

BOARD OF EDUCATION REPORT NO. 313-24/25

Approval of the Renewal Petition for Encino Charter Elementary

Earlier in the meeting, Mr. McLean read the public hearing statement.

- David Tokofsky, Community Member

The meeting was briefly paused to reestablish quorum.

Once quorum was reestablished, Mr. McLean proceeded to call on speakers on the Consent Items.

BOARD OF EDUCATION REPORT NO. 314-24/25

Approval of the Renewal Petition for Hamlin Charter Academy

Earlier in the meeting, Mr. McLean read the public hearing statement.

- David Tokofsky, Community Member

BOARD OF EDUCATION REPORT NO. 315-24/25

Approval of the Renewal Petition for Louis Armstrong Middle

Earlier in the meeting, Mr. McLean read the public hearing statement.

- David Tokofsky, Community Member

BOARD OF EDUCATION REPORT NO. 316-24/25

Approval of the Renewal Petition for Superior Street Elementary

Earlier in the meeting, Mr. McLean read the public hearing statement.

- David Tokofsky, Community Member

BOARD OF EDUCATION REPORT NO. 317-24/25

Approval of the Renewal Petition for Topeka Charter School for Advanced Studies

Earlier in the meeting, Mr. McLean read the public hearing statement.

- David Tokofsky, Community Member

BOARD OF EDUCATION REPORT NO. 318-24/25

Approval of the Renewal Petition for Wilbur Charter for Enriched Academics

Earlier in the meeting, Mr. McLean read the public hearing statement.

- Speaker waived time

BOARD OF EDUCATION REPORT NO. 319-24/25

Approval of the Renewal Petition for Woodlake Elementary Community Charter

Earlier in the meeting, Mr. McLean read the public hearing statement.

- Speaker waived time

BOARD OF EDUCATION REPORT NO. 320-24/25

Approval of the Renewal Petition for Woodland Hills Elementary Charter for Enriched Studies

Earlier in the meeting, Mr. McLean read the public hearing statement.

- David Tokofsky, Community Member

- - -

Mr. McLean paused hearing speakers on the Consent Items to allow for a time certain item.

- - -

BOARD MEMBER RESOLUTIONS FOR ACTION, continued

Ms. Griego moved the following resolution (Version 2), with a 1:30 p.m. time certain:

TAB 29. Ms. Griego, Dr. Rivas, Ms. Gonez - Aligning Site-Based Professional Development, Collaboration, and Decision-Making in the Community School and Pilot Models (Res-066-24/25) (Noticed April 8, 2025)

Whereas, Community Schools are public schools that provide instruction, curriculum, services and support that fit each neighborhood's needs, created and run by the people who know our children best;

Whereas, The mission of the Los Angeles Unified School District Community Schools Initiative (CSI) is to improve student outcomes through addressing students' academic, cognitive, physical, mental, and social-emotional needs. Needs of children and youth are met by building a positive school climate and trusting relationships, along with providing rich and rigorous learning opportunities that prepare all students to be ready for the world;

Whereas, To fulfill these purposes, Community Schools must have the time and space for creative and collaborative problem-solving, and each local school community must be engaged authentically in the governance of their local school;

Whereas, Pilot schools are teacher-designed and -led District schools that are part of a Memorandum of Understanding between the District and UTLA that provides certain autonomies over budget, governance, curriculum, and assessment, and the school calendar

to meet their specific students' needs; and

Whereas, The structure which supports authentic engagement and shared decision making at a community school is the Local School Leadership Council (LSLC); now, therefore be it

Resolved, That the Community School LSLCs and Pilot schools will have decision making purview over all site based professional development, including all banked time and after school professional development, except for professional development mandated by state or federal law and topics specifically approved by the Governing Board of the Los Angeles Unified School District;

Resolved further, That the Community Schools Steering Committee (CSSC) will create a "Community School Professional Development" subcommittee to support Community Schools development, and effective site-based professional development that could align with the school's Assets and Needs Assessment (ANA) data, student academic outcome data, school experience survey data, and whole child data;

Resolved further, That the CSSC will appoint two Los Angeles Unified School District representatives and two UTLA representatives to serve on the Community Schools Professional Development Subcommittee;

Resolved further, That the Community Schools Steering Committee Professional Development Subcommittee be provided an opportunity to give meaningful input on the implementation of Board-approved professional development topics; The Community School Steering Committee Professional Development Subcommittee will provide differentiated support to Priority Schools as needed, and, be it finally

Resolved, That the above actions shall be effective by the beginning of the 2025/2026 school year.

Ms. Gonez seconded the motion.

Remarks were heard from Ms. Griego regarding the resolution.

Ms. Griego introduced the following speakers who spoke in support of the resolution:

- Emily Grijalva, Community School Coordinator
- Maria Alcaraz, Parent
- Martha Gonzalez, Community School Coordinator
- Christie Caric, Community School Coordinator
- Esther Martinez, Teacher

Remarks were heard from co-sponsor Dr. Rivas regarding the resolution.

The following speakers addressed the Board:

- Maria T. Valdez, Teacher
- Carmel Levitan, Parent

- William Chavez, Teacher
- Michael Gray, Teacher
- Shriya Venkatesh, Community School Coordinator
- Nancy Lopez, Parent
- Amir Kasimir, Student
- Brian Simily, Teacher

Remarks were heard from co-sponsor Ms. Gonez regarding the resolution.

Remarks were heard from Board Members.

Ms. Griego read a portion of a letter from the Principal at Lucile Roybal Elementary who wrote in support of Community Schools Professional Development.

On roll call vote, Version 2 of the resolution was adopted, 7 ayes.

- - -
Mr. McLean resumed hearing speakers on the Consent Items.
- - -

CONSENT ITEMS, continued

Speakers continued to address the Board on the following items on the consent calendar:

BOARD OF EDUCATION REPORT NO. 305-24/25 Approval of Routine Personnel Actions

- Henry Zahid, Teacher
- Asif Zahid, Community Member
- Nadia Zahid, Community Member

REPORT OF CORRESPONDENCE INCLUDING WILLIAMS UNIFORM COMPLAINT QUARTERLY REPORT SUMMARY

Mr. McLean read the following statement:

Before action is taken on the Report of Correspondence including the Williams Uniform Complaint Quarterly Report Summary, a public hearing must be held.

This constitutes a public hearing on the report, and a maximum of 15 individuals who wish to address the Board on this item will be heard. Those who wish to speak and have not already signed-up should sign up online. Speakers will be called by name.

The following speakers addressed the Board:

- Erlinda Morita, Parent
- Isabel Gonzalez, Parent

- Maria Daisy Ortiz, Community Member

Ms. Gonez moved that the Consent Items be adopted. Mr. Schmerelson seconded the motion.

On roll call vote, the Consent Items were adopted, 4 ayes, 3 absent, Dr. Rivas, Ms. Griego, and Ms. Gonez.

Later in the meeting Dr. Rivas, Ms. Griego, and Ms. Gonez recorded aye votes.

The final vote was 7 ayes.

NEW BUSINESS FOR ACTION

TAB 1. BOARD OF EDUCATION REPORT NO. 291-24/25
Adoption of Reading Difficulties Risk Screening Instrument

Mr. Schmerelson moved that the report be adopted. Ms. Newbill seconded the motion.

Dr. Frances Baez, Chief Academic Officer, responded to questions from Ms. Newbill and Ms. Griego.

Dr. Baez and Dr. Karla Estrada, Deputy Superintendent of Instruction, responded to questions from Ms. Gonez.

Mr. Melvoin inquired about the possibility for parents to opt out of the iReady program if their children are not English learners. Dr. Baez will look into the matter and provide a follow-up. Additionally, Mr. Melvoin requested that staff provide a copy of the assessment calendar.

On roll call vote, the report was adopted, 5 ayes, 2 noes, Ms. Newbill and Ms. Gonez.

TAB 8. BOARD OF EDUCATION REPORT NO. 326-24/25
Define and Approve the 2025-2026 Education Code Section 47614 (Proposition 39)
Facilities Renovation Effort and Amend the Facilities Services Division Strategic
Execution Plan to Incorporate Therein

Kriztina Tokes, Chief Facilities Executive, and Jeanette Borden, Charter Schools Operation Manager, responded to a question from Ms. Griego.

Mr. Schmerelson moved that the report be adopted. Dr. Rivas seconded the motion.

On roll call vote, the report was adopted, 7 ayes.

TAB 9. BOARD OF EDUCATION REPORT NO. 272-24/25
Approval of Procurement Actions

Joel Cisneros, Executive Director, Student Mental Health and Wellness Services, responded to questions from Dr. Rivas regarding Attachment B, Item L, Contract: Continuum Cloud LLC.

Matthew Friedman, Interim Chief Procurement Officer, responded to questions from Dr. Rivas regarding Attachment B, Item Q, various contractors.

Mr. Friedman responded to questions from Mr. Schmerelson and Ms. Newbill regarding the District warehouse.

Ms. Griego inquired about Attachment B, Item N, related to the contract with the City of Los Angeles Department of Recreation and Parks concerning the provision of lunch services for schools during the summer recess in non-Los Angeles cities, particularly in the Southeast area. Pedro Salcido, Deputy Superintendent, Business Services and Operations, indicated that staff would provide a follow-up on this matter. Dr. Rivas asked that staff include the East Los Angeles area, while Ms. Ortiz Franklin requested that the Harbor area also be included.

Ms. Ortiz Franklin requested that staff provide the year-to-date expenditure on Amazon, along with a comparison of similar items available from the District warehouse.

Mr. Schmerelson moved that the report be adopted. Dr. Rivas seconded the motion.

On roll call vote, the report was adopted, 6 ayes, 1 absent, Ms. Gonez.

Later in the meeting, Ms. Gonez recorded a yes vote for all items, with the exception of Item Q, for which she voted no.

Later in the meeting Dr. Rivas requested to amend her vote. She then recorded an aye vote for all items, with the exception of Item Q, for which she voted no.

The final vote was 7 ayes, with the exception of 2 no votes on Item Q, Ms. Gonez and Dr. Rivas.

TAB 10. BOARD OF EDUCATION REPORT NO. 258-24/25
Approval of Facilities Contract Actions

Dr. Rivas moved that the report be adopted. Ms. Newbill seconded the motion.

Kriztina Tokes, Chief Facilities Executive, responded to questions from Dr. Rivas regarding Attachment A, Item S, Contract: AIR, Inc.

On roll call vote, the report was adopted, 6 ayes, 1 absent, Ms. Gonez.

Later in the meeting, Ms. Gonez recorded an aye vote.

The final vote was 7 ayes.

TAB 22. BOARD OF EDUCATION REPORT NO. 321-24/25
Approval of the Proposed Material Revision for Collegiate Charter High School of Los Angeles

Ted Morris, Executive Director, Collegiate Charter High School of Los Angeles, and Sofia Roditti, Chief Executive Officer, Equitas Academy, gave a brief presentation to the Board.

The following speakers addressed the Board on the item:

- Leea Driskell-Garcia, Partnership for Los Angeles Schools
- Adalid Gonzalez, Parent
- Jonathan Lima and Y. Echevarria, Students
- Diego Medina and Dulce Hernandez, Collegiate Charter High School Alumni
- Blanca Guerra, Parent

Jose Cole-Gutierrez, Director, Charter Schools Division, and Marla Wilmott, Administrative Coordinator, Charter Schools Division, responded to questions from Ms. Newbill, Dr. Rivas, and Ms. Gonez.

Mr. Schmerelson moved that the report be adopted. Dr. Rivas seconded the motion.

On roll call vote, the report was adopted, 5 ayes, 1 no, Ms. Newbill, and 1 absent, Ms. Ortiz Franklin.

Later in the meeting, Ms. Ortiz Franklin recorded an aye vote.

The final vote was 6 ayes and 1 no, Ms. Newbill.

TAB 23. BOARD OF EDUCATION REPORT NO. 331-24/25
Delegation of Authority to Negotiate and Execute Master Contracts for Special Education
Supports and Services and Special Education Health and Nursing Services

Ms. Gonez expressed her concerns and emphasized the necessity for adequate oversight to ensure that the District's students receive appropriate treatment and the essential services they require.

Mr. Schmerelson requested that the Board receive quarterly updates regarding developments regarding non-public schools, specifically out of state schools.

Mr. Schmerelson moved that the report be adopted. Dr. Rivas seconded the motion.

On roll call vote, the report was adopted, 6 ayes, 1 absent, Ms. Ortiz Franklin.

Later in the meeting, Ms. Ortiz Franklin recorded an aye vote.

The final vote was 7 ayes.

TAB 27. BOARD OF EDUCATION REPORT NO. 330-24/25
Impact Fee Policy Update

Ms. Gonez moved that the report be adopted. Mr. Schmerelson seconded the motion.

Tim Rosnick, Director, Capital Planning and Budgeting, responded to questions from Dr. Rivas and Ms. Gonez.

Remarks were heard from Superintendent Carvalho.

On roll call vote, the report was adopted, 5 ayes, 1 abstention, Dr. Rivas, and 1 absent, Ms. Newbill.

Later in the meeting, Ms. Newbill recorded an aye vote.

The final vote was 6 ayes, 1 abstention, Dr. Rivas.

MISCELLANEOUS BUSINESS

TAB 34. ADOPTION OF THE 2025-2026 BOARD MEETING SCHEDULE (070-24/25)

Ms. Gonez moved that the item be adopted. Dr. Rivas seconded the motion.

The following speakers addressed the Board:

- LeQuan Muhammad, Brothers, Sons, Selves Coalition

Mr. McLean proposed they move the 08/19/25 Regular meeting to 08/06/25, and omit the August 12, 2025, Closed Session meeting.

Board members discussed potential changes to the schedule, and additional meetings for Charter school items.

Mr. McLean made a correction to the 12/16/25 Annual and Regular meeting as follows:

- The 12/16/25 Annual meeting start time will change to 10 AM
- The 12/16/25 Regular meeting start time will change to 10:30 AM

Ms. Gonez moved that the Board adopt an amended schedule as follows:

- 08/05/25 Closed Session meeting changed to Regular Meeting
- 08/12/25 Closed Session meeting changed to 08/06/25
- 08/19/25 Regular meeting was removed
- 12/16/25 Annual meeting changed from 10:30 AM to 10AM
- 12/16/25 Regular meeting changed from 10:00 AM to 10:30 AM

Mr. Melvoin seconded the motion.

On roll call vote, the item was adopted as amended, 6 ayes, 1 absent, Ms. Newbill.

Later in the meeting, Ms. Newbill recorded an aye vote.

The final vote was 7 ayes.

GENERAL PUBLIC COMMENT

The following speakers addressed the Board on the subjects indicated:

- Maria Luisa Palma, Community Member
 - Dominique Guerra and Lorena, Students
 - Makhai Amidu, Student
 - David Pearce, Retired Teacher
 - Amorra Jones, Student
 - Velton Whitlock, Student
 - Emily Vazquez, Student
 - Michael Muhlfriedel, Downtown LA Soccer Club
 - Salvador Chamba Sanchez, Parent
 - Amira Thomas and Daniel, Students
 - Mariyah Williams and Emery, Students
 - Romy and Patricia, Students
 - Danaly Mejia, Student
 - Abigail Yosian, Community Member
 - Alison Montgomery and Tania, Students
 - Thakur Singh, Student
 - Maria Hernandez and S. Nunez, Students
 - Vanessa and Endura P., Students
 - Braxton Jordan, Student
- LAUSD Budget
 - Support for Black, undocumented, and LGBTQ students
 - Black Student Achievement Plan (BSAP)
 - Public Records Act response process
 - BSAP
 - BSAP
 - BSAP
 - Use of public-school facilities
 - Use of public-school facilities
 - Support for undocumented students, BSAP
 - Support for immigrant students, BSAP
 - Support for Black, undocumented, and LGBTQ students
 - Support for Black, undocumented, and LGBTQ students
 - Anti-Semitic incidents in schools
 - Support for Black, undocumented, and LGBTQ students
 - Virtual Academy Teachers
 - Support for immigrant students, BSAP
 - Sanctuary protection for undocumented students
 - BSAP, support for LGBTQ students

ADJOURNMENT

Ms. Griego moved that the meeting adjourn in memory of Ruth Beaglehole, an Early Childhood Education pioneer.

The meeting adjourned at 5:08 p.m.

APPROVED BY THE BOARD:

SCOTT M. SCHMERELSON
PRESIDENT

MICHAEL A. MCLEAN
EXECUTIVE OFFICER OF THE BOARD

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TAB 8



Board of Education Report

File #: Sup Res -008-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Board of Education

Reappointment of Member to the School Construction Bond Citizens' Oversight Committee (Dr. Samantha Rowles) Sup Res-008-24/25

Resolved, That the Governing Board of the Los Angeles Unified School District appoints Dr. Samantha Rowles, LAUSD parent of a child enrolled in the District and active in a parent-teacher organization (Section 3.1.5 of MOU), as a member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing July 14, 2025; and the District's Ethics Office received Dr. Rowles' conflict of interest statement certifying, among other things, that Dr. Rowles is not an employee, official, vendor, contractor, or consultant of the District.

Dr. Samantha Rowles serves as the Student Parent representative for the Los Angeles Unified School District (LAUSD). She is a Program Manager in the field of Social Services and also the CEO of a non-profit organization. Dr. Rowles is a proud alumni and parent of LAUSD. She holds a Bachelor's degree in Psychology from the University of California Riverside, a Master's degree in Marital and Family Therapy from California State University Dominguez Hill, and a Doctorate in Social Work from the University of Southern California. Dr. Rowles is committed to bridging gaps that hinder success.

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TAB 9



Board of Education Report

File #: Sup Res -009-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Board of Education

Reappointment of Member to the School Construction Bond Citizens' Oversight Committee (Patrick MacFarlane) Sup Res-009-24/25

Resolved, That the Governing Board of the Los Angeles Unified School District appoints Mr. Patrick MacFarlane as the nominee of the Early Childhood Alliance (formerly the Los Angeles Preschool Advocacy Initiative, LAPAI, Coalition), which includes partnerships with Advancement Project, InnerCity Struggle, and the California Community Foundation, as a member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing June 25, 2025; and the District's Ethics Office received Mr. MacFarlane's conflict of interest statement certifying, among other things, that Mr. MacFarlane is not an employee, official, vendor, contractor, or consultant of the District.

Scott M. Schmerelson
Board President
Los Angeles Unified School District
333 South Beaudry Avenue, 24th Floor
Los Angeles, CA 90017

May 7, 2025

Dear President Schmerelson,

On behalf of early care and education portfolio grantees, the California Community Foundation hereby nominates Patrick MacFarlane to continue to serve as the Early Education nominee on the LAUSD School Construction Bond Citizens' Oversight Committee.

For any questions, please contact Alba Bautista, Program Officer with the California Community Foundation at abautista@calfund.org or (213) 452-6215.

Sincerely,



Alba Bautista
Program Officer
California Community Foundation

Board of Directors

Chair

Thomas A. Saenz

Peter Adamson
Gwen Baba
Alejandra Campoverdi
Kristin J. Ceva
Robert A. Cherry
Elyssa Elbaz
Carol Parry Fox

Alfred Fraijo Jr.
Jeffrey Garcia
Zac Guevara
Eva Ho
David Hou
Jihee Huh

David Wheeler Newman
Crystal Nix-Hines
Darline P. Robles
Ian Schapiro
Karim Webb
Daniel G. Weiss

President and CEO
Miguel A. Santana

General Counsel
William C. Choi

717 W Temple Street, Los Angeles, CA 90012
Tel: 213.413.4130 Fax: 213.383.2046

calfund.org

BuildingLosAngelesTogether

Patrick D. MacFarlane is an early education policy advocate, focused on enhancing and expanding child care and preschool services for children and families in Los Angeles County and statewide. Patrick currently serves as Government Relations Manager at Child Care Resource Center (CCRC). Previously, he served as Public Policy Associate at Crystal Stairs, Inc, where he led the Community Voices program. Patrick is the CA State Senate's appointee to the Early Childhood Policy Council Parent Advisory Committee. He also serves as the 2nd District's alternate appointee to the LA County Child Care Planning Committee.

Patrick is a recent graduate the National Black Child Development Institute's (NBCDI) 2021-23 Policy Leadership Fellowship. This selective fellowship, hosted at NBCDI's Washington, D.C. headquarters, is designed to develop National policy leaders on black child development issues.

Patrick serves on the Executive Board of Los Angeles County Young Democrats (LACYD). Patrick serves as VP of Chapters and Societies for the Loyola High School Alumni Association. In this role, he serves as a liaison between the alumni affinity groups and regional chapters with the school. He previously served as President of the Loyola High School African American Alumni Society from 2018-2021, where he lead fundraising efforts to create a fully endowed scholarship for a low-income Black student to attend Loyola.

Patrick is born and raised in Los Angeles, CA and is a proud graduate of the University of Arizona. Patrick and his wife Raquel have two daughters. They live in Hyde Park, Los Angeles.



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TAB 10



Board of Education Report

File #: Sup Res -010-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Board of Education

Appointment of Member to the School Construction Bond Citizens' Oversight Committee (Charlotte Lerchenmuller) Sup Res-010-24/25

Resolved, That the Governing Board of the Los Angeles Unified School District appoints Ms. Charlotte Lerchenmuller, as the nominee of the Association of California School Administrators - Retired (ACSA-R), as a member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing June 25, 2025; and the District's Ethics Office received Ms. Lerchenmuller's conflict of interest statement certifying, among other things, that Ms. Lerchenmuller is not employee, official, vendor, contractor, or consultant of the District.



Association of California School Administrators Retired, Region 16

President

John White

Vice President

Sharon Kaiser

Secretary

Joan Blair

Treasurer

Michael Perez

Past President

Mark Leos

Historian

Barbara Friedrich

State Acsa

Carry Schwartz

ACSA Region 16

Moohay Choe

AALA

Maria Nichols

LAUSD Board

Scott Schmerelson

State ACSA

Alice Petrossian

Board Members

Joan Blair

Benita Chaum

Colleen Crowley

Pamela Donesley

Barbara Friedrich

Charlotte

Lurchenmuellar

Carrie Schwartz

Joe Scollo

April 30, 2025

It gives me a great satisfaction to nominate Charlotte Lerchenmuller for the position on the Citizen Oversight Committee. Mrs. Lerchenmuller is a veteran LAUSD Administrator and has sat in many administrative seats during her long, distinguished career.

As president of ACSA-R I nominate Mrs. Lerchenmuller without reservation. She will represent the citizens well and ensure transparency is the norm of the day and help the committee be accountable to its constituents.

If I may be of further assistance, I can be reached at the information below.

Sincerely,

John White, President
Association of Retires California
State Administrators, Region 16
novasystems@sbcglobal.net
213-3-0-4924

CHARLOTTE LERCHENMULLER

2631 Ivanhoe Drive
Los Angeles, Ca. 90039
Cell 213-247-7132
clerch1@dslextreame.com

Summary of Professional Experiences

2009 – 2023	Consultant/Administrator	Associated Administrators Los Angeles
2008 – 2013	Coach/Consultant	Pivot Learning Partners
2008 – 2009	Mentor Principal	Los Angeles, USD
2007 – 2008	Consultant	CML Consultants
1993 – 2007	Principal	Los Angeles, USD – Emerson Middle School
1990 – 1993	Assistant Principal	Los Angeles, USD – Fremont High School
1985 – 1990	Assistant Principal	Los Angeles, USD – Audubon Junior High
1980 – 1985	Head Counselor	Los Angeles, USD – Mark Twain Junior High
1975 – 1980	Counselor	Los Angeles, USD – El Sereno Junior High
1969 – 1975	Teacher	Los Angeles, USD – El Sereno Junior High
Spring 1969	Substitute Teacher	Los Angeles, USD

Education

California State University Los Angeles
Master of Science Degree, Counselor Education
California State College Los Angeles
Bachelor of Arts Degree, Social Science

Credentials

Administrative Services Credential, Clear
Pupil Personnel Services Credential, Life
Standard Secondary Teaching Credential, Life

Professional Experience

2009 – 2023 Consultant/Administrator Associated Administrators Los Angeles

- Represented members as needed
- Served on District committees ie. Transparent Budget Task Force, Title 1 Focus Group, Principals' Task Force, Pilot Schools Steering Committee, CSUDH Urban Schools, CSUN Project Change
- Presented information to organizations and represented President as needed

2008 – 2013 Coach/Consultant, Pivot Learning Partners

- Trained in *Masterful Coach* strategies
- Palomares and Fremont Middle Schools, Coach, *Pomona, USD*
- Prepared and presented workshop materials, data reviews, curriculum materials

2008 – 2009 Mentor Principal, *Los Angeles, USD*

- Mentor Support Training
- Pio Pico Span School and University High Mentor
- Prepared workshop materials, data reviews, curriculum materials

2007 – 2008 CML Consultants

- Educational research and evaluation of data, best practices, and educational trends

1993 - 2007 Principal Emerson Middle School, *Los Angeles, USD*

- Implemented Middle School Reform with Grade Centers, Teaming, Coring, School Uniforms, Common Conference Periods, Binder Reminder, Preferred Activity Classes
- Increased the academic offerings with the creation of the School for Advanced Studies, Individual Honors Program, and Performing Arts Academy
- Instituted a year long Testing Program with on-going data analysis, student interventions, test awareness activities, and parent participation
- Led the staff in the analysis of student performance data and its use to enhance instruction resulting in API growth of 159 points over nine years
- Developed Intervention Programs which included Saturday Workshops, After School Tutoring, Individual Personalized Student Support, Graduation Success Academy, and Emerson Success Plan
- Provided leadership in the development and implementation of Professional Learning Communities by combining Common Planning time with District mandated Professional Development Days
- Created a Marketing Program to enhance the school's enrollment which included specialized brochures, parent presentations, campus tours, community out reach, and Prospective Parent Nights
- Implemented Camp Emerson, a Summer Bridge Program, for incoming 6th grade students which focused on student needs to ease the transition from elementary to middle school
- Instituted an Articulation Program between feeder elementary and receiver high schools and a Transition Program within the school's grade levels
- Participated, oversaw, and served on all of the Governance councils: School Based Management, Local School Leadership, School Improvement School Site, Bilingual Advisory and Compensatory Educational Advisory
- Enhanced Parent Involvement through School Day Open Houses, Parent Information Nights, High School Information Nights, Parent Volunteer Program, and Three Meeting Graduation requirement
- Opened the budget development process to insure funds supported student leaning
- Increased the use of technology from one computer lab to four computers per classroom, three computer labs, a full time technology coordinator, staff trainings, and web based learning
- Established a "College Going Culture" with Gear-Up, a College Corner in the library, College/University Days, and a College Counselor
- Implemented Student and Staff Recognition programs

1991-1993 Assistant Principal, Fremont High School, *Los Angeles, USD*

- Administrator in charge of the Athletic Program
- Oversaw the Professional Development for the staff
- Responsible for the Master Calendar, Daily Bulletin. Substitute teachers, the supervision schedule, and Graduation

1985 - 1991 Assistant Principal, Audubon Junior High, Los Angeles, USD

- Responsible for Curriculum and Instruction including Department Chairs
- Developed and coordinated professional development
- Handled the development and implementation of all budgets
- Grade Center Administrator
- Led school staff, community and students in the successful achievement of California Distinguished School Award and Blue Ribbon School Award
- Responsible for the Master Calendar, communications, Categorical Programs, hospitality

1980 – 1985 Head Counselor, Mark Twain Junior High, Los Angeles, USD

- Developed the Master Schedule
- Supervised the Counseling Program
- Organized and implemented all assessment programs
- Oversaw Mark Reporting
- Responsible for the Special Education and ESL/Bilingual programs
- Implemented the District's computer programs for mark reporting, student programming, and attendance

1975 – 1980 Counselor, El Sereno Junior School, Los Angeles, USD

- 6th Grade Outreach/Transition Counselor
- Whole child grades 7, 8, and 9
- Values Clarification Program Coordinator

1969 – 1975 Teacher, El Sereno Junior School, Los Angeles, USD

- History, Girls' Physical Education, and Leadership
- Class Sponsor

Spring 1969 Substitute Teacher, Los Angeles, USD

- Day to Day
- Long Term; Bret Harte Junior High and Nimitz Junior High

Organizations/Community Involvement

ACSA-R Executive Board Member

CSULA Friends of the College of Education Board Member

Chicano Youth Leadership Conference President

Comision Feminil de San Fernando Member

East Area Progressive Democrats Member

Friends of AALA Board Member

League of Women's Voters Member

Sal Castro Foundation President

SILA Soroptimist International Los Angeles Member

TELAS The East Los Angeles Stitchers Member

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TAB 11



Board of Education Report

File #: Sup Res -011-24/25, **Version:** 1

Agenda Date: 6/24/2025

In Control: Board of Education

Reappointment of Member to the School Construction Bond Citizens' Oversight Committee (Michael Hamner)
Sup Res-011-24/25

Resolved, That the Governing Board of the Los Angeles Unified School District appoints Mr. Michael Hamner, as the nominee of the American Institute of Architects, as Member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing on August 24, 2025; and the District's Ethics Office received Mr. Hamner's conflict of interest statement certifying, among other things, that Mr. Hamner is not an employee, official, vendor, contractor, or consultant of the District



To: Mr. Scott Schmerelson
LAUSD Board of Education President
Los Angeles Unified School District
333 South Beaudry Avenue, 23rd Floor,
Los Angeles, CA 90017

May 28, 2025

RE: LAUSD School Construction Bond Citizen's Oversight Committee

Dear President Scott Schmerelson,

The Los Angeles Chapter of the American Institute of Architects ("AIALA") is pleased to renominate D. Michael Hamner, FAIA, NCARB, Architect for a third two-year term on the Los Angeles Unified School District Construction Bond Citizen's Oversight Committee.

AIALA welcomes the opportunity to serve the Los Angeles Unified School District with the leadership to improve the built environment.

Please do not hesitate to contact me with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Carlo Caccavale", with a stylized flourish at the end.

Carlo Caccavale, Hon. AIA|LA
AIA Los Angeles Executive Director

D. Michael Hamner, FAIA

Raised in East Los Angeles, **Michael Hamner** graduated from the University of Southern California (B-Arch '84). He is a faculty member of ELAC's Department of Architecture since 1992, where he was Chair from 2007 to 2021. Michael's elevation to Fellowship in 2017 was the first time a two-year community college professor and program received this honor. He is NCARB certified and a licensed Architect in California, Hawaii and Louisiana where his experience spans from hospitality to institutional facilities. For 35 years he has been a principal, with his architect wife, of D. Michael Hamner, FAIA, Architects and BArch, Builder | Architects, a design-build/development company.

Michael has been a member of the American Institute of Architects (AIA) since 1983. He has served the Los Angeles Chapter as the inaugural Academic Liaison, Ex Officio in 2021 and is the inaugural Director of Higher Education for the Architecture for Communities Los Angeles (ACLA), the Community and Academic arm of the AIA|LA. Michael was recognized by the President of the AIA|LA as Educator of the Year, East Los Angeles College in 2021.

Michael has served the City of Monterey Park as a Commissioner for over 27 years on the Design Review Board and the Planning Commission. He was chair/vice chair of both commissions, 17 years.

Michael's career in Academia commenced in 1987 at Woodbury University. As Chair of the ELAC Department of Architecture for 14 years, the program has transferred over 340 students, an average of 24 students a year, to accredited Architecture Programs across the country. 97% of ELAC transfers have graduated their respective programs and, in so doing, the students have received numerous accolades and life-long career opportunities.

Michael has also coached basketball some 45 years for numerous organizations, NAU, NJB, AAU, JBL (Pro-Am League). From 2000 to 2009, he coached at Schurr High School, in Montebello. He served seven of those years as a Varsity Coach, qualifying for CIF playoffs, 6 years in a row and won 3 league championships.

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TAB 12



Board of Education Report

File #: 081-24/25, **Version:** 1
In Control: Board of Education

Agenda Date: 6/24/2025

Board and Committee Meeting Schedules (MISC 081-24/25)

Meeting Type	Meeting Date	Day of the Week	Meeting Start Time
<u>Regular Closed</u>	8/5/2025	Tuesday	10:00 AM
Regular	8/19/2025 <u>8/26/2025</u>	Tuesday	10:00 AM
Committee of the Whole	9/9/2025	Tuesday	10:00 AM
Regular	9/16/2025	Tuesday	10:00 AM
Closed	9/17/2025	Wednesday	10:00 AM
Committee of the Whole	10/7/2025	Tuesday	10:00 AM
Regular	10/14/2025	Tuesday	10:00 AM
Closed	10/15/2025	Wednesday	10:00 AM
Committee of the Whole	11/4/2025	Tuesday	10:00 AM
Regular	11/18/2025	Tuesday	10:00 AM
Closed	11/19/2025	Wednesday	10:00 AM
Committee of the Whole	12/2/2025	Tuesday	10:00 AM
Annual Meeting	12/16/2025	Tuesday	10:30:00 AM 10:00 AM
Regular	12/16/2025	Tuesday	10:00:00 AM 10:30 AM
Closed	12/17/2025	Wednesday	10:00 AM
Committee of the Whole	1/20/2026	Tuesday	10:00 AM
Regular	1/27/2026	Tuesday	10:00 AM
Closed	1/28/2026	Wednesday	10:00 AM
Regular	2/10/2026	Tuesday	10:00 AM
Closed	2/11/2026	Wednesday	10:00 AM
Committee of the Whole	2/24/2026	Tuesday	10:00 AM
Regular	3/10/2026	Tuesday	10:00 AM
Closed	3/11/2026	Wednesday	10:00 AM
Committee of the Whole	3/17/2026	Tuesday	10:00 AM
Regular	4/21/2026	Tuesday	10:00 AM
Closed	4/22/2026	Wednesday	10:00 AM
Committee of the Whole	4/28/2026	Tuesday	10:00 AM
Regular	5/12/2026	Tuesday	10:00 AM
Closed	5/13/2026	Wednesday	10:00 AM
Committee of the Whole	5/19/2026	Tuesday	10:00 AM
Regular	6/9/2026	Tuesday	10:00 AM
Closed	6/10/2026	Wednesday	10:00 AM
Budget and LCAP Hearing	6/23/2026 <u>6/16/2026</u>	Tuesday	10:00 AM
Closed	<u>6/17/2026</u>	Wednesday	10:00 AM

2025-2026 LAUSD Board of Education Meeting Schedule

Budget and LCAP Adoption	6/30/2026 <u>6/23/2026</u>	Tuesday	10:00 AM
Closed	7/1/2026 <u>6/24/2026</u>	Wednesday	10:00 AM

2025-2026 LAUSD Committee Schedule

Charter School Committee

Dr. Rocio Rivas, Chair
Tanya Ortiz Franklin

Thursdays, 1 p.m.

TBD

TBD

[Zoom Link](#)

Zoom ID: 829 7791 4420

Zoom Call: 888-475-4499

Meeting Lead: Miriam Gonzalez

Children and Families in Early Education

Kelly Gonez, Chair
Nick Melvoin
Tanya Ortiz Franklin

Thursdays, 10 a.m.

Sept. 25, 2025

Nov. 6, 2025

[Zoom Link](#)

Zoom ID: 847 0526 4926

Zoom Call: 888-475-4499

Meeting Lead: Lisa Lopez

Committee of the Whole

Dr. Rocio Rivas, Chair
All Board Members

Tuesdays, 10 a.m.

Sept. 9, 2025

Dec. 2, 2025

Oct. 7, 2025

Nov. 4, 2025

[Zoom Link](#)

Zoom ID: 841 3628 9341

Zoom Call: 888-475-4499

Meeting Lead: various

Curriculum/Instruction

Karla Griego, Chair

Thursdays, 3:30 p.m.

Sept. 11, 2025

Nov. 6, 2025

[Zoom Link](#)

Zoom ID: 834 2467 8049

Zoom Call: 888-475-4499

2025-2026 LAUSD Committee Schedule

Meeting Lead: Lisa Lopez

Greening/Climate Resilience

Dr. Rocio Rivas, Chair
Scott Schmerelson
Sherlett Newbill

TBD

[Zoom Link](#)
Zoom ID: 815 1855 9131
Zoom Call: 888-475-4499

Meeting Lead: Ebony Wilson

*Meeting to be held on TUESDAY, 1pm-4pm

Procurement/Facilities

Nick Melvoin, Chair
Tanya Ortiz Franklin
Sherlett Newbill

Tuesdays, 3 p.m.

Oct. 7, 2025
Dec. 2, 2025

[Zoom Link](#)
Zoom ID: 847 5091 8745
Zoom Call: 888-475-4499

Meeting Lead: Miriam Gonzalez

Safety/School Climate

Tanya Ortiz Franklin, Chair
Karla Griego
Sherlett Newbill

Thursdays, 1 p.m.

Sept. 25, 2025
Nov. 20, 2025

[Zoom Link](#)
Zoom ID: 880 9013 4820
Zoom Call: 888-475-4499

Meeting Lead: Ebony Wilson

2025-2026 LAUSD Committee Schedule

Karla Griego, Chair Scott Schmerelson Dr. Rocio Rivas	<u>Special Education</u>	<div>Zoom Link Zoom ID: 836 6097 2478 Zoom Call: 888-475-4499</div>
	<u>Wednesdays, 3:30 p.m.</u>	
	Sept. 24, 2025 Oct. 22, 2025	

Meeting Lead: Miriam Gonzalez

(end)