



**San José
Unified
School District**

**Strategic plan
Local Control and Accountability Plan (LCAP)
Adopted Budget**

**2026-2029
Public hearing on June 11, 2026
Adoption on June 25, 2026**

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Welcome

We live in a new kind of world.

A world full of great potential—and great challenges.

This world needs more than just rule followers.

It needs more than a generation skilled only at memorization or multiple choice tests.

What our world needs is a new generation of learners.

Thinkers. Leaders. Creators.

A generation that continues to question, think, and innovate.

And it starts here, with us—in our schools and our community.

We come together as one to inspire each and every student to strive for a better life.

To embrace every child's uniqueness and offer choices that allow everyone to discover their own path.

To live the values we teach.

We inspire with our actions, our words, and our ideas.

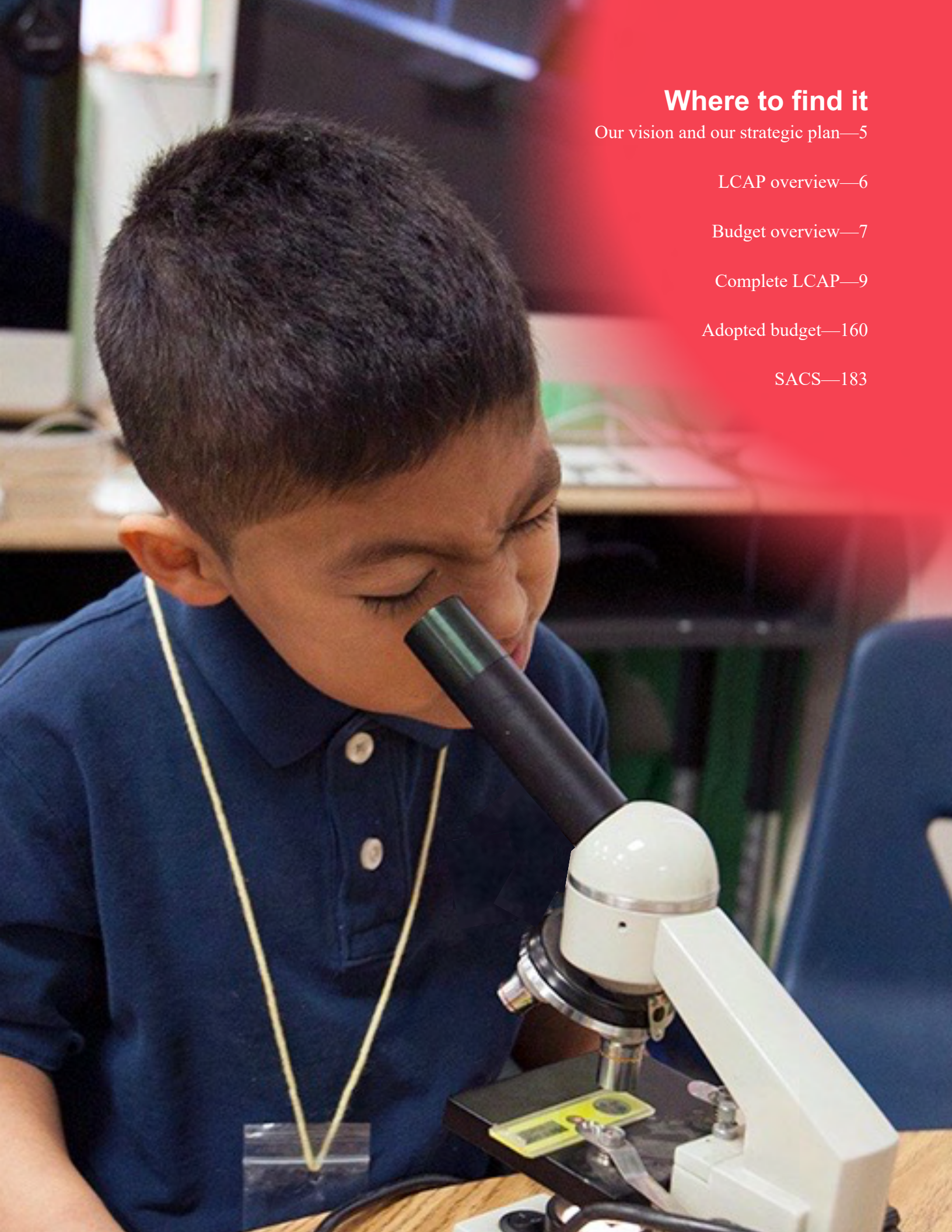
We promote a love of learning.

We passionately pursue the unknown.

We encourage everyone to dream, imagine what's possible, and ask "what if?"—elevating opportunities.

Welcome to San José Unified.

Be Curious.



Where to find it

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Our vision

Preparing today's students to be the thinkers, leaders, and creators of tomorrow

Our strategic plan

A rigorous curriculum that inspires all students to discover their own greatness

An innovative workforce that knows the lessons we learn are just as important as the lessons we teach

A unified community that elevates opportunities for all

Enhanced resources that make the extraordinary ordinary

An efficient system that asks and answers the questions, “Why?” and “What if?”



Introduction to Local Control and Accountability Plan

The Local Control and Accountability Plan (LCAP) is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for San José Unified to share its stories of how, what, and why programs and services are selected to meet local needs. San José Unified’s LCAP is designed to meet the needs of all students, in particular our English learners, low-income students, foster youth, and students with disabilities. The plan demonstrates San José Unified’s increased and improved services for traditionally underserved students. The components of the LCAP are: (1) LCFF budget overview for parents, (2) LCAP annual update, (3) plan summary, (4) engaging educational partners, (5) goals and actions, (6) increased or improved services for foster youth, English learners, and low-income students, (7) expenditure and annual update tables, and (8) instructions.

San José Unified’s complete LCAP, in the format provided by the California Department of Education, can be found on pages 9 through 158.



Introduction to Adopted Budget

The adopted budget represents the financial plan to support the LCAP for San José Unified for 2026-2027 school year based on the available information. The process of developing a school district budget is an ongoing function that is addressed by the Board of Education and staff throughout the school year. As further information is received, the budget will be revised to reflect changes in projected revenues and expenditures.

Budget narrative and tables for all San José Unified funds can be found on pages 160 through 182 and the Standardized Account Code Structure (SACS) reports maintained by the California Department of Education to ensure a statewide, uniform financial reporting format begin on page 184.



**San José
Unified
School District**

**2026-2029
Local Control and Accountability Plan
(LCAP)**

**The complete LCAP
in the format required by the state
follows on pages 9 through 158**

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San José Unified School District

CDS Code: 43696660000000

School Year: 2026-27

LEA contact information:

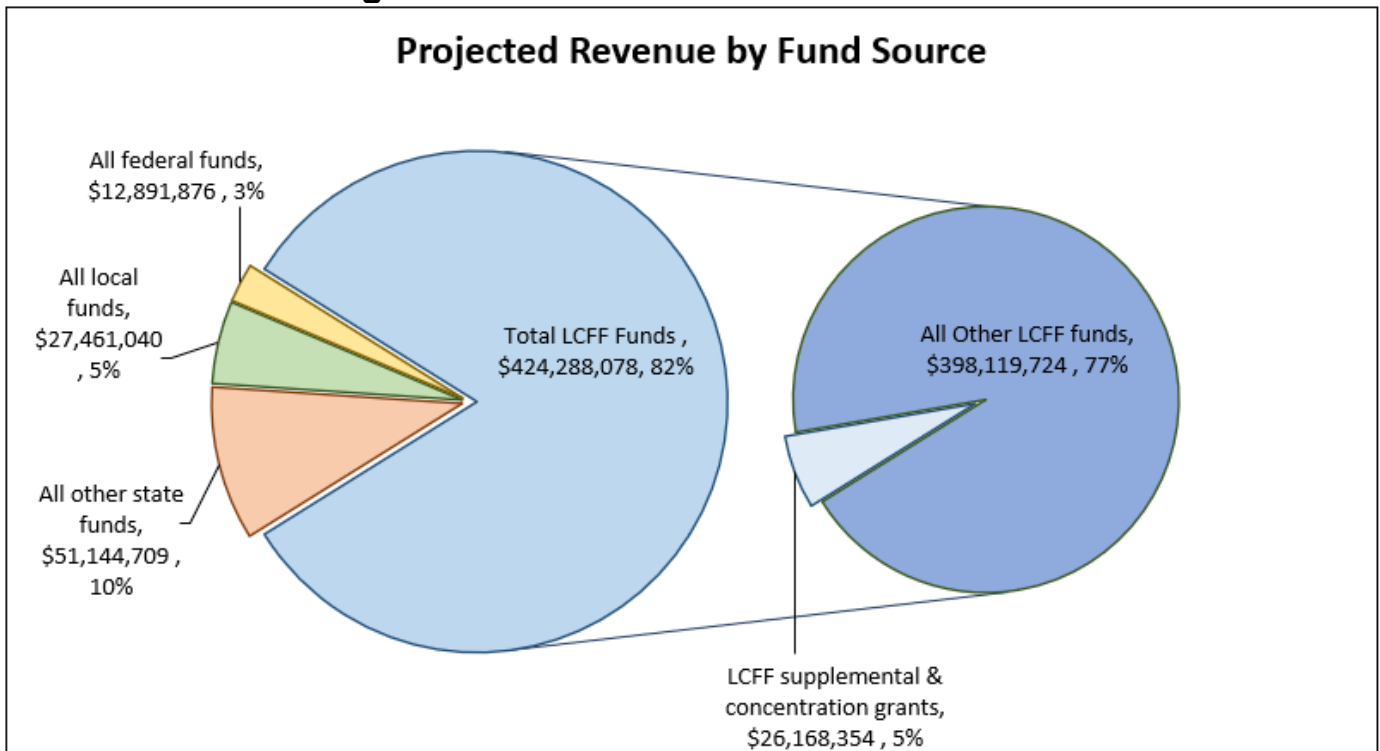
Fortunata Hermoso

Manager, State & Federal Programs

408.535.6705

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2026-27 School Year

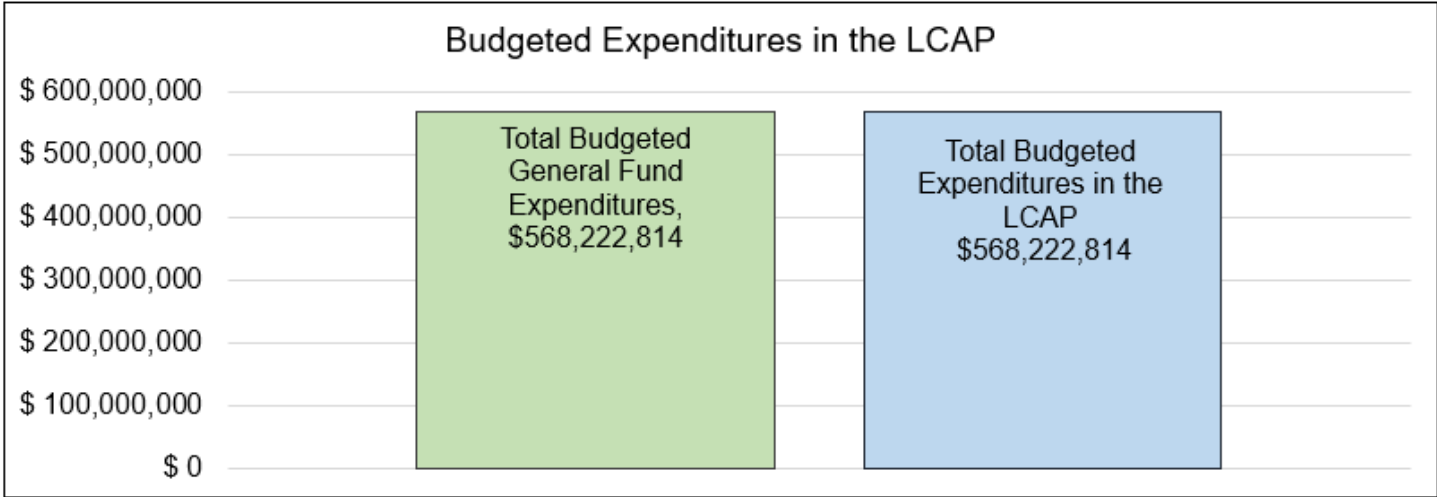


This chart shows the total general purpose revenue San José Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San José Unified School District is \$515,785,703.02, of which \$424,288,078 is Local Control Funding Formula (LCFF), \$51,144,709 is other state funds, \$27,461,039.75 is local funds, and \$12,891,876.27 is federal funds. Of the \$424,288,078 in LCFF Funds, \$26,168,354 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much San José Unified School District plans to spend for 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San José Unified School District plans to spend \$568,222,814 for the 2026-27 school year. Of that amount, \$568,222,814 is tied to actions/services in the LCAP and \$0 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

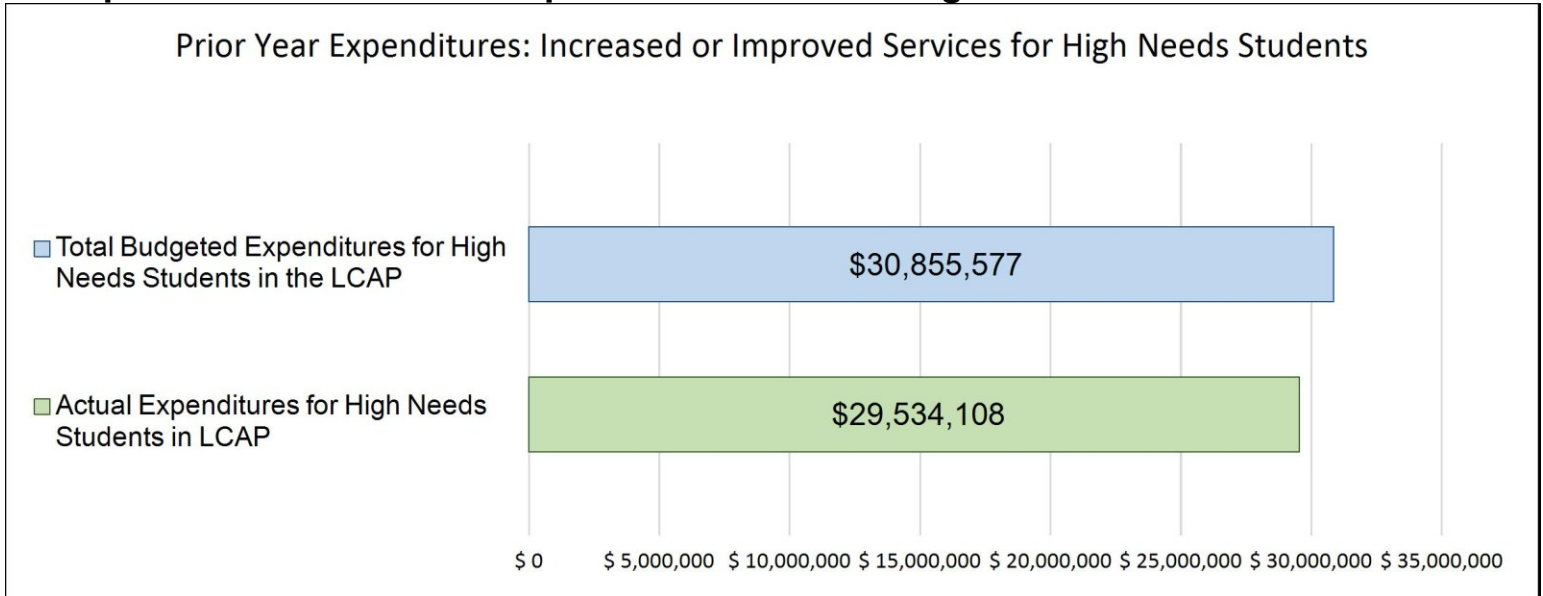
All General Fund Budget Expenditures are included in the LCAP.

Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, San José Unified School District is projecting it will receive \$26,168,354 based on the enrollment of foster youth, English learner, and low-income students. San José Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. San José Unified School District plans to spend \$33,275,109 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2025-26



This chart compares what San José Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what San José Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2025-26, San José Unified School District's LCAP budgeted \$30,855,577 for planned actions to increase or improve services for high needs students. San José Unified School District actually spent \$29,534,108 for actions to increase or improve services for high needs students in 2025-26.

The difference between the budgeted and actual expenditures of \$1,321,469 had the following impact on San José Unified School District's ability to increase or improve services for high needs students:

The difference is due to the additional funding received for the Learning Recovery Emergency Block Grant for 2025-26 of \$1.2M. This allowed SJUSD the ability to shift expenditures for increased and improved services from LCFF to Other State revenue while still spending 3% above the projected funding.



San José
Unified
School District

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San José Unified School District	Fortunata Hermoso Manager, State & Federal Programs	fhermoso@sjusd.org 408.535.6705

Plan Summary [2026-27]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

SJUSD Vision: Preparing today’s students to be the thinkers, leaders, and creators of tomorrow.
 SJUSD Mission: Uniting as one community, we elevate opportunities for all.

San José Unified is a diverse, innovative school district serving approximately 25,000 students in grades TK-12 across 41 schools in north, central, and south San José: 26 elementary schools, 1 K-8 school, 6 middle schools, 6 high schools, and 2 alternative schools. Student demographics vary considerably by location, with socioeconomic disadvantage most concentrated in the north and least concentrated in the south. Systemwide, approximately half of San José Unified students are Hispanic, approximately two-fifths are socioeconomically disadvantaged, approximately one-fifth are English Learners, and approximately one-eighth have disabilities.

SJUSD is committed to providing comprehensive educational services for TK-12 students in safe, well-maintained schools. Our schools are staffed by quality teachers and support staff who meet the highest professional standards, ensuring every student receives the best possible education. Two-Way Bilingual

Immersion, English language development, Career Technical Education, visual and performing arts (VAPA), Montessori, Environmental Science, International Baccalaureate, and special education are among the many programs the district provides, reflecting our dedication to a well-rounded education.

In March 2024, Broadway High was designated a Model Continuation High School for demonstrating extraordinary commitment to students and their families and for providing a myriad of educational options, mental health resources, and other support services. By listening “through this whole student’s ears,” Broadway staff understand, respect, and value student goals, challenges, and lived experiences.

We are required to identify all schools receiving Equity Multiplier funding. The schools and goals that we have retired after year 1 are our alternative schools, Liberty Alternative (Goal 6) and Broadway (Goal 5) HS. The schools that we have added for 2025-2026 are Empire Gardens (Goal 7) and Lowell ES (Goal 8). Broadway (Goal) has received additional Equity Multiplier funding for 2026-2027.

As of March 26, 2026, the San José Unified School District Board of Education voted to consolidate specific elementary school sites starting with the 2026-2027 school year.

This action, part of the "Schools of Tomorrow" initiative, addresses a 20% decline in enrollment since 2017. By consolidating resources, the District aims to ensure "ideal" school sizes that provide all students with equitable access to full-time specialized staff, including science and arts teachers, counselors, and health professionals, directly supporting LCAP goals for inclusive and high-quality learning environments. The 5 schools that were impacted are as follows: Empire Garden ES will go to Anne Darling ES, Canoas ES will go to Galarza ES, Gardner ES will go to Horace Mann ES, and Lowell ES will go to Washington.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Based on the 2025 dashboard and local data results:

SJUSD saw a significant year-over-year improvement.

2024 vs 2025 - 5 Blues to 15 Blues

2024 vs 2025- 7 Greens to 17 Greens

2024 vs 2025 - 18 Red to 7 Red

Based on the 2025 dashboard and local data results:

Math: English Learner (EL) increased 7.3% (Red to Orange), SED increased 2.6% (Red to Red), homeless (HOM) increased by 1.9% (Orange to Red), and SWD increased 5.5% (Red to Orange).

Suspension: FOS decreased 3.9% (Red to Orange), HOM increased .04% (Yellow to Orange), SWD decreased .5% (Orange to Yellow), AA decreased .7% (Yellow to Yellow), PI decreased 7.4% (Red to Yellow).

Chronic Absenteeism: HOM decreased 7.5% (Red to Yellow). FI decreased 4.2% (Yellow to Yellow).

Graduation rate: The English Learner (EL) decreased by .8% (Green to Yellow), the HOM subgroup increased by 3.9% (Yellow to Yellow)

College & Career: HOM increased 2.2% (Red to Yellow)

ELA: EL increased 7.5% (Red to Orange), HOM increased 19.2% (Red to Orange), SWD increased 6.3% (Red to Orange)

San José Unified School District showed great year-over-year improvement on the 2025 Dashboard and local indicators. Blue performance levels increased from 5 to 15, Greens from 7 to 17, and Reds decreased significantly from 18 to 7, reflecting overall districtwide progress.

Academic outcomes improved across multiple student groups. In Math and ELA, English Learners, Students with Disabilities, and Homeless students demonstrated notable gains, with several indicators moving from Red to Orange. Suspension rates declined for Foster Youth, Students with Disabilities, and Pacific Islander students, while chronic absenteeism decreased substantially for Homeless students.

College and Career readiness and graduation outcomes remained stable to improving, with gains for Homeless students and minor declines for English Learners, indicating continued progress alongside targeted areas for support.

Learning Recovery Emergency Block Grant (LREBG) funds remaining from the 2025–26 school year are reflected in the LCAP under Goal 1, Actions 1.1f and 1.3a; Goal 3, Action 3.1a; and Goal 4, Action 4.2. For the 2026–27 school year, the LEA anticipates receiving approximately \$2.3 million in additional LREBG funding, based on the Governor’s May Revision. These funds will be incorporated into the LCAP upon final allocation and will support continued implementation of actions aligned to learning recovery.

Overall, the 2025 data confirms SJUSD is moving in a positive direction, reducing Red indicators and strengthening outcomes for historically underserved students.

As of March 26, 2026, the San José Unified School District Board of Education voted to consolidate specific elementary school sites starting with the 2026-2027 school year.

This action, part of the "Schools of Tomorrow" initiative, addresses a 20% decline in enrollment since 2017. By consolidating resources, the District aims to ensure "ideal" school sizes that provide all students with equitable access to full-time specialized staff, including science and arts teachers, counselors, and health professionals, directly supporting LCAP goals for inclusive and high-quality learning environments.

The 5 schools that were impacted are as follows: Empire Garden ES will go to Anne Darling ES, Canoas ES will go to Galarza ES, Gardner ES will go to Horace Mann ES, and Lowell ES will go to Washington.

Based on the 2024 dashboard and local data results:

Math: The homeless (HOM) subgroup increased by 27.1% (Red to Orange).

Suspension: FOS decreased .2% (Red to Red), SWD decreased .5% (Red to Red), PI increased 2.9% (Red to Red). The homeless (HOM) subgroup decreased by 3.2% (Yellow), and the African American (AA) subgroup decreased by .7%(Yellow), with both subgroups moving from Red to Orange.

Chronic Absenteeism: The FI subgroup decreased by 4.3%, (Red to Yellow). HOM decreased .1% (Red to Red).

Graduation rate: The English Learner (EL) subgroup increased by 7.8%, improving from red to green, and the HOM subgroup increased by 2.7%, moving from red to yellow.

College & Career: HOM increased .1% (Purple to Red)

ELA: SWD decreased 7.2% (Red to Red), HOM decreased 8.2% (Red to Red), EL decreased 13% (Red to Red)

It is important to note that Dashboard indicators may be influenced by numerous other factors, many of which operate outside of schools, and a given indicator does not necessarily reflect strengths or deficiencies in educational programs. That said, San José Unified staff are committed to doing everything within their power to address opportunity gaps. Staff continually use formative (ongoing) and summative (overall) student data to help identify focus areas and populations needing extra support and tailor staffing allocations, training, and resources accordingly.

Guided by San José Unified's equity policy, centralized departments will continue to support schools as they deploy staff, implement programs, provide training, and assign resources according to the needs of their student

populations, focusing primarily on support for students with disabilities, English Learners, foster and homeless youth, and socioeconomically disadvantaged students. Recruiting and retaining the high-quality staff who do this work has become more of a challenge given the high cost of living in the area, so continued investments in employees remain a top priority.

Based on the 2024-2025 LCAP and the 2023 dashboard:

San José Unified consistently meets standard on the Local Indicators:

Priority 1: Basics- Teachers, Instructional Materials, Facilities

Above state average in the percentage of appropriately assigned teachers; students access curriculum-aligned instructional materials; and our school facilities are safe, clean, and functional.

Priority 3: Parent and Family Engagement

Full Implementation in most areas included in this measure with a self-rating of Initial Implementation in progress toward providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.

Priority 6: Local Climate Survey

We consistently use the climate survey data to identify areas of strength and opportunities for improvement. The data was used to identify social-emotional learning and counseling support as an area of focus. School staff members support students in different ways.

Goal 1, Rigorous Curriculum, investments are focused on addressing academic gaps among the students. Our actions aligned to this goal already show growth for some subgroups based on 2023 State Dashboard results:

English Learner Progress: Gunderson HS, Broadway HS, Leland HS, Anne Darling ES, and Bret Harte MS, increased significantly and eleven other schools increased.

English Language Arts (ELA): Gunderson HS and Terrell ES increased significantly and 12 other schools increased; Foster Youth (FY) increased significantly, and Filipino (FI) student subgroups increased.

Math: Gunderson HS, Broadway HS, Leland HS, Allen at Steinbeck ES, Almaden ES, Gardner ES, and Terrell ES increased significantly and 12 other schools increased; Foster Youth (FY) increased significantly, and African American (AA), Filipino (FI), White (WH), and Multiple Races (MR) student subgroups increased.

Goals 2 and 3, the Unified Community and Enhanced Resources, investments address gaps in student social and emotional well-being indicators, such as chronic absenteeism and suspensions. Due to the heavy emphasis on creating a positive school climate and improving attendance, we saw an improvement in our overall Chronic Absenteeism rate. We continue to support a positive school climate and pupil engagement.

Chronic Absenteeism: Allen at Steinbeck ES, Anne Darling ES, Booksin ES, Canoas ES, Empire Gardens ES, Gardner ES, Grant ES, Hammer Montessori ES, Horace Mann, Lowell ES, Schallenberger ES, Terrell ES, Washington ES, and Willow Glen ES declined significantly and 7 other schools declined; Socioeconomically Disadvantaged, African American, and Two or More Races subgroups declined significantly and 6 other student subgroups declined.

Suspension: Horace Mann ES, River Glen K-8, Terrell ES, and Rachel Carson declined significantly and 6 other schools declined.

Goal 4, Efficient Systems, ensures that investments in the other three primary goal areas can operate as effectively as possible.

Goals 5 and 6 address the two schools receiving Equity Multiplier funds and address the lowest indicators for those schools and the goals identified by the school communities. Multiple goal areas include staffing and/or resources assigned to enhanced support for specific student subgroups rather than based on overall student counts.

Per LCAP instructions, districts must identify indicators, schools, and specific student subgroups receiving the lowest performance level on one or more state indicators on the 2023 Dashboard. These schools have all addressed these opportunities for improvement in their School Plan for Student Achievement (SPSA) and began providing interventions in the 2023-24 school year that will continue into the 2024-25 school year.

Schools that received the lowest performance level on one or more state indicators on the 2023 Dashboard: Booksin ES, Castillero MS, Empire Gardens ES, Ernesto Galarza ES, Grant ES, Herbert Hoover MS, Horace Mann ES, John Muir MS, Liberty Alternative, Lowell ES, Merritt Trace ES, Muwekma Ohlone MS, Rachel Carson ES, San José HS, Selma Olinder ES, Washington ES, Willow Glen MS

Subgroup abbreviations: All Students (All), English Learner (EL), Homeless Youth (HY), Students with Disabilities (SWD), Socioeconomically Disadvantaged (SED), Foster Youth (FY), African American (AA), Pacific Islander (PI), Filipino (FI), Hispanic (HI), Multiple Races (MR), White (WH)

Student groups within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard: English Language Arts (ELA): EL, HY, and SWD. Math: EL, HY, SED, and SWD. Suspension Rate: FY, HY, SWD, AA, and PI. Chronic Absenteeism: HY and FI. Graduation Rate: EL and HY. College and Career Readiness: HY.

Student groups within a school that received the lowest performance level on one or more state indicators on the 2023 Dashboard:

English Language Performance Indicator (ELPI): Ernesto Galarza ES (EL), Lowell ES (EL), Rachel Carson (EL), Herbert Hoover MS (EL), John Muir MS (EL), Liberty (EL)

English Language Arts: Allen at Steinbeck (SWD), Almaden (HI), Anne Darling (EL, HI), Canoas (EL), Empire Gardens (ALL, EL, SED, HI), Ernesto Galarza (All, EL, SED, HI), Grant (All, EL, SED, SWD, HI), Horace Mann (All, EL, SED, HI), Lowell (All, EL, SED, HI), Merritt Trace (EL), Schallenberger (SWD), Simonds (SWD), Washington (All, EL, SED, HI), Bret Harte (SWD), Castillero (All, EL), Herbert Hoover (EL, SWD), Muwekma Ohlone (EL, SED, HI, ELA), John Muir (EL, SWD), Willow Glen Middle (EL, SWD), Pioneer (EL, SED, SWD), San José (HI), Willow Glen High (EL), Liberty (All, SED)

Math: Empire Gardens (ALL, EL, SED, HI), Ernesto Galarza (All, EL, HI), Grant (SWD, HI), Horace Mann (EL, SED, HI), Lowell (All, EL, SED, HI), Schallenberger (SWD), Simonds (SWD), Bret Harte (SWD), Castillero (EL, SWD), Herbert Hoover (All, EL, SED, SWD, HI), John Muir (EL, SED, SWD, HI), Muwekma Ohlone (All, SED,

HI), Willow Glen Middle (EL, SED, SWD, HI), Abraham Lincoln (SED, HI), Gunderson (EL, SWD, HI), Pioneer (EL, SED, SWD), San José (All, SED, HI), Liberty (All, SED, HI)

Suspension Rate: Empire Gardens (All, SED, HI), Merritt Trace (SED, SWD), Reed (EL, SED, HI), Selma Olinder (All, EL, SED, HI), Willow Glen Elementary (SWD), Bret Harte (SED, HI), Castillero (EL, SED, SWD, HI), Herbert Hoover (All, EL, SED, SWD, AA, HI), John Muir (All, EL, SED, SWD, AA, HI, MR), Muwekma Ohlone (All, EL, HOM, SED, SWD, HI), Abraham Lincoln (EL, SWD), Gunderson (SWD, AA), San José (SED, SWD), Willow Glen High (EL, SWD, HI), Broadway (SWD)

Chronic Absenteeism: Almaden (SWD, HI), Booksin (ALL, EL, SED, HI), Empire Gardens (SED), Ernesto Galarza (All, EL, HI), Graystone (HI), Hacienda (SED), Los Alamitos (HI, WH), Merritt Trace (All, EL, SED, SWD, HI), Rachel Carson (WH), Schallenberger (EL, HI), Selma Olinder (All, EL, SED, SWD, HI), Terrell (SWD), Bret Harte (EL, SED, SWD, HI), Castillero (EL, SED, HI), Herbert Hoover (All, EL, SED, SWD, HI, MR), John Muir (All, SWD, HI, MR), Muwekma Ohlone (All, EL, SED, HI, WH), Willow Glen Middle (All, EL, SWD, HI, WH), Liberty (All, SED, HI)

College and Career Readiness: Gunderson (EL, SWD), Willow Glen High (SWD), Broadway (All, EL, SED, HI), Liberty (All, EL, SED, HI)

Learning Recovery and Emergency Block Grant (LREBG) Unexpended funds for the 2025-26 school year may be found in Goal 1: Action: 1.1f, 1.3a, Goal 3: Action 3.1a, and Goal 4: Action 4.2.

The SJUSD needs assessment substantiated findings from the 2024 dashboard on health and academic achievement. A review of state and local data indicates significant chronic absenteeism among homeless students districtwide, with schools identifying other subgroups with significant chronic absenteeism. Based on this, Goal 3, Actions 3.1(b) directly address the need for students to access a school nurse who can support the student and family in managing illnesses that impact attendance.

English Language Arts data is very low on the 2024 dashboard for English Learners, Homeless Youth, and Students with Disabilities, with seven schools achieving very low or red on the dashboard. Improving access to appropriate reading materials leads to improved reading habits and a love of reading. LREBG funds are being used to fund paraprofessionals to increase library availability before and after school.

Increasing access to counseling services also addresses both academic and health data. LREBG funds are being used to fund wrap-around services for students with significant social-emotional needs that impact their attendance as well as their academic achievement. This is found in Goal 3, Action 3.2(a).

These actions align with allowable uses of funds in the areas of health support services and academic resources.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

SJUSD has shown improvement and is no longer in Technical Assistance in these areas: Foster Youth: Suspension, Homeless Youth Academics, Chronic Absenteeism, and College and Career Readiness; Pacific Islander: Chronic Absenteeism, and Suspension.

For the 2025-26 school year, SJUSD is eligible for Technical Assistance for Foster Youth Academics (Math) and Chronic Absenteeism. For Foster Youth Academics (Math), we have identified the students that need to take the math assessments. Counselors will be working with the students to ensure they attend and take the math assessment starting in March. Weekly reports will be pulled and reviewed. Our chronic absenteeism plan continues with weekly district calls with all Principals to focus on the students that are chronic and understand why and create a plan to implement with the student and families.

The DA team will continue to concentrate on Homeless youth Academics and Chronic Absenteeism.

For 2024-25 school year, SJUSD is eligible for Technical Assistance for Foster Youth: Academics, Chronic Absenteeism, and Suspension; Homeless Youth Academics, Chronic Absenteeism, and College and Career Readiness; Pacific Islander: Chronic Absenteeism, and Suspension, and Foster Youth.

The DA team concentrated on graduation rates for Homeless (increased 2.7%), English learner students (increased 7.8%), and students with disabilities (increased 5.3%), and Suspensions for Homeless Youth (decreased 3.2%); therefore, we were no longer qualified for Technical Assistance in these areas.

For 2023-2024, SJUSD was eligible for Technical Assistance for English Learner Academics and Graduation; Homeless Youth Academics, Graduation, Chronic Absenteeism, Suspension, and College and Career Readiness; and Students with Disabilities Academics and Suspension.

Staff from our McKinney Vento office, Student Services, and State and Federal Programs work with the Santa Clara County Office of Education to develop, implement, and monitor a plan to improve the outcomes for students experiencing homelessness, focusing on improving academics.

Curriculum and Instruction staff have reviewed and adjusted the reclassification process, with site staff and DELAC's input to better align with the California Education Code (EC) and to provide more opportunities for English Learner students to demonstrate their proficiency. District staff worked closely with target elementary schools to help them better understand the ELPAC assessment, and staff met repeatedly with high school administrators and counselors to review student transcripts and provide academic support and credit recovery options. Comprehensive high school staff meet with students who are not on track to graduate within four years and encourage them to transfer to one of our alternative schools for a fifth year, allowing them to earn a diploma. (move to effective)

Special Education staff are improving reclassification processes for students with disabilities and implementing EC 51225.2 to move appropriate students from Certificate of Completion to the California Graduation Plan, where they can earn a diploma. (move to effective)

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Based on 2025 Dashboard: SJUSD does not have any CSI schools

Based on 2024 Dashboard: Lowell ES, Muwekma Ohlone MS

Based on 2023 Dashboard: Empire Gardens ES, Ernesto Galarza ES, Lowell ES, Herbert Hoover MS, John Muir MS, Muwekma Ohlone MS, and Liberty Alternative

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Seven Comprehensive Support and Improvement (CSI) schools were first identified in February 2024, and district personnel engaged in a series of collaborative sessions with the principals of each school to help them conduct their needs assessment and develop a focus for their improvement plan. These meetings were dedicated to a comprehensive review of pertinent data, identification of root causes, and formulation of strategic plans grounded in evidence-based methodologies.

Moreover, in the spring, Curriculum and Instruction staff conducted classroom walkthroughs alongside school administrators, observing the instructional practices and the consistent application of systematic teaching approaches. These observations served as foundational data points, facilitating the identification of focal areas necessitating targeted professional development. It's imperative to note that within the San José Unified School District, all educators adhere to an instructional framework rooted in the principles of Fisher and Frey's Gradual Release of Responsibility model. The rubrics utilized for observations and data collection align with this framework, ensuring coherence and fidelity in implementation across all schools.

These actions successfully exited five of the seven schools identified by CSI per the 2024 CA Dashboard.

The remaining two schools were exited based on the 2025 California dashboard. San José Unified School District no longer has any schools designated as a Comprehensive Support and Improvement (CSI) district, marking an important milestone in districtwide progress.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

SJUSD does not have any schools identified as CSI. We will continue to work with all principals to use data to improve student outcomes.

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Parents	<p>Per California Education Code Section 52062, San José Unified has two committees, the District English Learner Advisory Committee (DELAC) and the Voluntary Integration Plan Committee (VIP), designated to provide feedback on the LCAP yearly, and we respond to the feedback in writing. Additionally, parent and community meetings are designed to engage with the Strategic Plan and LCAP goals throughout the school year, to reflect on progress and determine priorities going forward:</p> <p>Advisory Committee on Use of SJPD Officers, Budget Advisory Committee (BAC), Citizens’ Bond Oversight Committee (CBOC), Parcel Tax Oversight Committee</p>

Educational Partner(s)	Process for Engagement
	<p>(PTOC), School Site Council (SSC), each school engages parents and staff in developing and monitoring the School Plan for Student Achievement (SPSA) which is aligned to the district strategic plan and the LCAP. This committee identifies goals and strategies to address the school data, including at the schools receiving Equity Multiplier Funds.</p> <p>DELAC: At the May 11 2026 meeting and shared the metric progress for Academics, ELPAC progress and Reclassification Rate, and College readiness. All metrics are showing positive growth. The DELAC members where please to see the progress. At the November 3, 2025 meeting, I followed up by reviewing the top 3 feedback received in 2024 and summarized what was already in place and what actions had been taken. The 3 topics were; Language support and conversation practice, better communication with parents, and community resource connections. For language support and conversation practice, we shared that CSI revamped the EL development units to allow more vocabulary development, and adopted newcomer English curriculum. For better communication; we shared that the district has the following in place; Monthly newsletters, weekly social media posts, ParentSquare communications directly to parents email or text. The group was appreciative about the communications in place, however, they asked for more training on how to</p>

Educational Partner(s)	Process for Engagement
	<p>use ParentSquare. Lastly, for community resource connections, we shared that most Title 1 sites have parent liaisons to support their needs and to connect them with community resources, legal agencies and our own McKinney-Vento/Foster department.</p> <p>VIP: At the December 15, 2025 meeting, I followed up by reviewing the top 3 feedback received in 2024 and summarized what was already in place and what action had been taken. The 3 topics were; Course planning and navigation, academic counseling support and better communications. For the top 2 topics, Cydney Eshelman presented on our school counseling programs. The group was very appreciative to understand what the counselors roles and responsibilities are to the students, as well as all the services the students can take advantage of to prepare them for college.</p> <p>Public hearing for the LCAP during regularly scheduled Board meeting: 6/11/2026.</p> <p>Scheduled LCAP adoption date: 6/25/2026</p>
Teachers	<p>School Site Council (SSC), each school engages parents and staff in developing and monitoring the School Plan for Student Achievement (SPSA) which is aligned to the district strategic plan and the LCAP. This committee identifies goals and strategies to address the school data, including at the schools receiving Equity Multiplier Funds.</p>

Educational Partner(s)	Process for Engagement
Principals and Administrators	<p>Principals and administrators are engaged on an ongoing basis, both formally and informally, to reflect on progress and determine priorities going forward. The Strategic Plan, the LCAP, and the budget continue to reflect priorities that are identified during these conversations and developed throughout the year: Monthly Leadership Network meeting that includes all district administrators and principals; Monthly Assistant Principals with Student Services or Curriculum and Instruction; Weekly Management Webex meetings include all administrators in the district.</p> <p>SELPA Administrator: consultation on May 27, 2026</p>
Local Bargaining Units	<p>Leaders in our local bargaining units are engaged on an ongoing basis, both formally and informally, through our biweekly Employee Group Leader Meetings, which include the Superintendent’s Council, Director of Human Resources, and our Strategic Project manager. Additionally, the presidents of our three bargaining units are included in the monthly Cabinet meetings, which also include the Superintendent’s Council and all department directors. These meetings are planned to reflect on LCAP progress and identify future priorities.</p>
Other School Personnel	<p>Each school has a School Site Council (SSC) to engage parents and staff in developing and monitoring the School Plan for Student Achievement (SPSA), which is aligned with the district strategic plan and the LCAP. This committee identifies goals and strategies to</p>

Educational Partner(s)	Process for Engagement
	<p>address the school data, including at the schools receiving Equity Multiplier Funds and meets throughout the school year to review interim data and refine strategies as needed.</p>
<p>Students</p>	<p>At the high school level, including Equity Multiplier schools, students are members of the SSC and participate in developing and monitoring the SPSA, which is aligned with the district's strategic plan and the LCAP.</p> <p>The Intradistrict Leadership Committee (ILC) is comprised of students from each of San José Unified's 6 comprehensive high schools. It meets at least six times a year to identify priorities and provide feedback to staff.</p> <p>Student Board Member and alternate: Attend every board meeting and actively participate in reviewing data, questioning staff, and offering suggestions</p> <p>Over 10,000 students in grades 6-12 took the climate survey between October 22 and November 21. Highlights from the climate survey feedback are as follows: For secondary 75% of students feel safe at school. This was a 8% increase year over year; for 75% stated that "I can talk to someone if I need help". This was an increase of 1% year over year. For elementary 83% of students feel safe at school. This was a 2% increase year over year; for 76% stated that "I can talk to someone if I need help". This was an increase of 2% year over year.</p>

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

San José Unified staff engage students, teachers, staff, and families on an ongoing basis, both formally and informally, to reflect on progress and determine priorities going forward. The Strategic Plan, the LCAP, and the budget continue to reflect priorities that are identified during these conversations and developed throughout the year. Everything that is consistent from previous years is a result of extensive work with the community and employee groups.

The need for continued academic and behavioral interventions as well as social and emotional supports and was one of the most common themes emphasized by educational partners, including those in DELAC, and VIP.

With staffing challenges, extreme student behaviors, and academic gaps all becoming more common since the pandemic, employee groups also commonly emphasized the importance of continued investments in recruiting and retaining high-quality staff. They discussed how updated job descriptions, staffing ratios, and contract language, along with continued collaborative conversations about how to approach teaching, learning, and district operations could improve work conditions and hence learning conditions for students.

Goal 1, Rigorous Curriculum, is meant to elucidate how San José Unified allocates staffing and resources to address academic gaps. Special Education staffing decisions, including increases in support for inclusion and mainstreaming in general education classrooms, have been influenced by feedback from CAC-SE; the creation of elementary specialist positions was also influenced by feedback from employee groups.

Goal 2, Unified Community, is meant to elucidate how San José Unified allocates staffing and resources to promote communication and engagement with families. In both Goals 1 and 2, feedback from employee groups drove an update to classified positions such as English Learner program assistant, family liaison, and office manager.

Part of Goal 3, Enhanced Resources, is meant to clarify how San José Unified allocates staffing and resources to support students social and emotional well-being; San José Unified has continued to increase school-linked services substantially, allocate counseling staff to support schools based on student needs, and increase professional development for high school counselors to provide individual and small group counseling support for

both social and emotional and academic needs in response to student, parent, and employee feedback. Student counselor ratios have also been reduced in accordance with educational partners' emphasis on students' social and emotional well-being, with the number of counselors remaining constant despite declining student enrollment; 2019: 441 students for every SJUSD counselor; 2023: 361 students for every SJUSD counselor; 2024: 343 students for every SJUSD counselor. The addition of the State & Federal Programs office was in response to additional state requirements and reports. This office implements the extended day and year programs in addition to ensuring compliance with various applicable laws and regulations.

Goal 4, Efficient System, is a little less responsive to specific input from educational partners, but it is an essential piece of the budget that is included in the LCAP to help educational partners understand the staffing and resources allocated to the behind-the-scenes work that makes the other goals possible.

Equity Multiplier goals and actions are aligned with the focus developed at the site and directly result from the engagement process described above. Schools are identified by the state to receive these funds based on the percentage of students qualifying as socioeconomically disadvantaged and the high mobility of students at these schools.

Adjustments to actions described in this plan were based on the feedback described above. Our staffing ratios are based on feedback from employee groups and adding a minimum Base Assistant Principal for High Schools is based on feedback from staff, parents, and students to provide a safe and supportive school climate. Data review and discussion with staff and parents led to the addition of data systems to better monitor English Learner achievement and progress that will support earlier intervention for students at risk of becoming Long Term English Learners (LTELS).

SELPA Administrator confirmed that we have actions addressing students with disabilities in Goals 1 and 5 and that our metrics addressed their achievement. Goal 5 is specifically for Broadway and our administrator asked clarifying questions. We responded by incorporating the feedback into the actions.

Feedback primarily focused on making the information more accessible for parents. The format has been adjusted when possible, and language simplified or clarified based on input.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	A rigorous curriculum that inspires all students to discover their own greatness - We provide a safe, respectful, supportive, and rigorous learning experience for every student.	Broad Goal

State Priorities addressed by this goal.

- Priority 2: State Standards (Conditions of Learning)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 5: Pupil Engagement (Engagement)
- Priority 7: Course Access (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

SJUSD believes every student deserves access to a challenging, engaging curriculum aligned to state standards and delivered through strong instruction. The district invests in an innovative workforce that designs high-quality lessons, monitors learning, plans interventions, provides targeted support, and continually refines practice. Through these efforts, staff work to remove opportunity gaps and ensure each student is known, supported, and challenged.

While student outcomes are influenced by many factors beyond school, SJUSD focuses on what it can control—thoughtful staffing, relevant professional learning, and responsive resources. Teams regularly review data to identify where additional support is needed and adjust services accordingly so students receive timely assistance.

The Strategic Plan defines success as students excelling across multiple measures: all schools and student groups reaching the two highest performance levels on the California School Dashboard in English language arts, mathematics, English Learner progress, graduation rate, and college and career readiness.

LCAP goals, metrics, and actions align directly with this vision and are grounded in current data. Recent dashboard results show the district has not yet met this goal, reinforcing the need for continued focus. Planned actions support both teachers and students in strengthening mastery of standards and building the knowledge and skills necessary for sustained achievement beyond graduation.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Implementation of Academic Standards Source: California School Dashboard Local Performance Indicators, Implementation of Academic Standards, Reflection Tool Rating Scale	Year: 2023-2024 Full Implementation and Sustainability: 22 of 23 ELD 5 out of 5 Full Implementation and Sustainability	Year 2024-2025 Full Implementation and Sustainability: 22 of 23 ELD 5 out of 5 Full Implementation and Sustainability	Year 2025-26 Full Implementation and Sustainability: 22 of 23 ELD 5 out of 5 Full Implementation and Sustainability	Full Implementation and Sustainability: 23 of 23 ELD 5 out of 5 Full Implementation and Sustainability	Full Implementation and Sustainability: No changes ELD Full Implementation and Sustainability - No changes

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.2	English Language Arts (ELA) Percent Meet or exceeded Standard expectations State Standardized Assessment Source: DataQuest	Year: 2022-23 Grades 3-8 &11: 50.42% EL: 6.51% FY: 20% SED: 28.69% SWD: 17.68% HIS: 31.28% HY: **	Year: 2023-24 Grades 3-8 &11: 49.53% EL: 6.18% FY: ** SED: 27.04% SWD: 17.00% HIS: 30.42% HY: *	Year: 2024-25 Grades 3-8 &11: 49.81% EL: 6.74% FY: 18.18% SED: 26.45% SWD: 17.68% HIS: 30.52% HY: 14.05%	Grades 3-8 &11: 53% EL: 9.51% FY: 23% SED: 31.69% SWD: 20.68% HIS: 33.28% HY: 17%	Grades 3-8 &11: -1% EL: +.23% FY: -2% SED: -2.24% SWD: 0% HIS: -.76% HY: **
1.3	English Language Arts (ELA): Percentage of students who demonstrate college preparedness pursuant to the Early Assessment Program (Standard Exceeded/Level 4) Source: DataQuest	Year: 2022-23 Grades 11: 26.92% EL: 0% SED: 13.01% SWD: 3.37%	Year: 2023-24 Grades 11: 30.36% EL: 0% SED: 13.32% SWD: 2.14%	Year: 2024-25 Grades 11: 30.69% EL: .38% SED: 13.10% SWD: 4.59%	Grades 11: 29.92% EL: 3% SED: 16% SWD: 6% : *	Grades 11: +3.77% EL: +.38% SED: +.09% SWD: +1.22%
1.4	Mathematics State Standardized Assessment- Percent Meet or exceeded standard	Year: 2022-23 Grades 3-8 &11: 39.57% EL: 6.76% FY: 26.7% SED: 17.08%	Year: 2023-24 Grades 3-8 &11: 40.86% EL: 7.92% FY: ** SED: 16.7%	Year: 2024-25 Grades 3-8 &11: 41.97% EL: 8.04% FY: 18.18% SED: 17.01%	Grades 3-8 &11: 42% EL: 9.76% FY: 29.7% SED: 20.08% SWD: 17.81%	Grades 3-8 &11: 2.40% EL: +1.28% FY: -8.52 SED: -.07% SWD: -.94%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	expectations. Source: DataQuest	SWD: 14.61% HIS: 18.02% HY: **	SWD: 13.42% HIS: 18.62% HY: **	SWD: 13.67% HIS: 19.66% HY: 7.14%	HIS: 21.02% HY: 10.14%	HIS: +1.64% HY: **
1.5	Math: Percentage of students who demonstrate college preparedness pursuant to the Early Assessment Program (Standard Exceeded/Level 4) Source: DataQuest	Year: 2022-23 Grade 11: 18.07% EL: 0.70% FY: ** SED: 4.71% SWD: 1.92%	Year: 2023-24 Grade 11: 18.14% EL: 0.38% FY: ** SED: 3.72% SWD: 1.8%	Year: 2024-25 Grade 11: 20.04% EL: 0.37% FY: ** SED: 4.89% SWD: 2.03%	All Students: 21% EL: 3% FY: ** SED: 7% SWD: 4.92	Grade 11: +1.97% EL: -.33% FY: ** SED: +.18% SWD: +.11%
1.6	Science State Standardized Assessment-Percent Meet or exceeded standard expectations Source: DataQuest No Dashboard Colors Assigned Source: DataQuest	Year: 2022-23 Grades 5, 8 &11: 36.3% EL: 1.6% FY: ** SED: 16.9% SWD: 13.9%	Year: 2023-24 Grades 5, 8 &11: 30.7% EL: 2.36% FY: ** SED: 20.73% SWD: 9.0%	Year: 2024-25 Grades 5, 8 &11: 38.73% EL: 2.64% FY: ** SED: 16.84% SWD: 12.82%	Grades 5, 8 &11: 39.3% EL: 4.6% FY: ** SED: 19.9% SWD: 16.9%	Grades 5, 8 &11: 2.43% EL: +1.0*4% FY: * SED: -.06% SWD: -1.08%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.7	English Learner Proficiency Assessment (ELPAC) Percentage making progress toward English language proficiency Source: California School Dashboard and DataQuest	Year: 2022-23 43.6%	Year: 2023-24 37.5%	Year: 2024-25 44.3%	46.6%	+ .7%
1.8	English Learner reclassification rate Source: Source: DataQuest	Year: 2022-23 9.6%	Year: 2023-24 15.6%	Year: 2024-25 15%	12%	+5.4%
1.9	Long-Term English Learner (LTEL) Source: DataQuest, "At-Risk" and Long-Term English Learners (LTEL) by Grade divided by Ever-EL	Year: 2022-23 21.4%	Year: 2023-24 21.4%	Year: 2024-25 20.82%	18.4%	-0.58%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.10	Percentage of graduates meeting UC/CSU requirements Source: DataQuest	Year: 2022-23 All Students: 46.1% EL: 12.44% FY: 3.9% SED: 32.5% SWD: 8.2%	Year: 2023-24 All Students: 40.9% EL: 9.9% FY: 0% SED: 29.4% SWD: 10.3%	Year: 2024-25 All Students: 47.8% EL: 9.7% FY: ** SED: 26.9% SWD: 14.3%	All Students: 49% EL: 15% FY: 6.9% SED: 35% SWD: 11%	All Students: +1.7% EL: -2.74% FY: ** SED: -5.6% SWD: +6.1%
1.11	High school graduation rate Source: DataQuest	Year: 2022-23 All Students: 89.9% EL: 75.1% FY: ** SED: 85.0% SWD: 72.2%	Year 2023-24 All Students: 92.3% EL: 82.6% FY: 63.6% SED: 88.9% SWD: 77.9%	Year: 2024-25 All Students: 92.3% EL: 82.3% FY: * SED: 89.3% SWD: 79.4%	All Students: 92% EL: 78% FY: ** SED: 88% SWD: 75%	All Students: +2.4% EL: +7.2% FY: ** SED: +4.3% SWD: +7.2%
1.12	Percentage of students successfully completing at least one CTE pathway Source updated to DataQuest	Year: 2022-23 All Students: 6.3% EL: 4.5% FY: ** SED: 6.2% SWD: 6.9%	Year: 2023-24 All Students: 8.3% EL: 8.2% FY: ** SED: 9.5% SWD: 8.1%	Year: 2024-25 All Students: 4.9% EL: 3.2% FY: ** SED: 5.9% SWD: 6.3%	All Students: 9% EL: 7% FY: ** SED: 9% SWD: 9%	All Students: -1.4% EL: -1.3% FY: ** SED: -.3% SWD: -.6%
1.13	Percentage of students both meeting UC-CSU requirements and successfully completing at least	Year: 2022-23 All Students: 3.3% EL: 0.9% FY: ** SED: 2.0% SWD: 0.8%	Year: 2023-24 All Students: 2.7% EL: 1.5% FY: ** SED: 2.4%	Year: 2024-25 All Students: 1.4% EL: 0.0% FY: ** SED: 1.0%	All Students: 6% EL: 3% FY: ** SED: 5.0% SWD: 3.0%	All Students: -1.9% EL: -.9% FY: ** SED: -1.0% SWD: -0.5%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	one CTE pathway Source: DataQuest		SWD: 0.9%	SWD: 0.3%		
1.14	Percentage of senior class who scored a 3 or higher on an AP Exam at any point during high school Source: College Board AP Score Reports for Educators	Year: 2022-2023 47.4%	Year: 2023-24 59.9%	Year: 2024-25 67%	50%	+19.6%
1.15	Percentage of senior class designated as “prepared” on College/Career indicator Source: California School Dashboard	Year: 2022-23 48.1%	2023-2024 47.1%	Year: 2024-25 57.4%	51%	+9.3%
1.16	Course Access: Percent of students with access to and enrollment in a broad course of study, including unduplicated student groups and	Year: 2023 All Students - 97% EL – 95% SWD – 97%	Year: 2024 All Students - 97% EL – 95% SWD – 97%	Year: 2025 All Students - 97% EL – 95% SWD – 97%	100%	All Students - 0% EL – 0% SWD – 0%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	individuals with exceptional needs. Source: IC Report					

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

The district reported significant progress in implementing the planned actions for Goal 1 during the 2025-26 school year. The implementation was characterized by improved student engagement and teacher retention, largely attributed to increased staffing and structured collaboration time.

Elementary:

Instructional coaching was highly effective in supporting teacher development, particularly in data-driven and differentiated instruction. The use of adaptive learning platforms (DreamBox, Amira) provided personalized support for students, reinforcing core skills. Finally, implementation of designated English Language Development instruction ensured targeted support for English Learners.

Secondary:

Staffing increases allowed for smaller class sizes in critical support courses like ELD and Algebra, enabling more individualized attention. Teachers received specific training on the SJUSD Instructional Framework, based on Fisher and Frey's Gradual Release of Responsibility, to enhance instructional delivery. In addition to new teachers, consulting teachers provided consistent feedback and mentorship to new staff, improving retention and instructional quality.

Special Education Department:

The district successfully integrated specialized personnel (program specialists and Board Certified Behavior Analysts, BCBAs) into general education classrooms. This integration fostered a more inclusive environment and strengthened collaboration between schools and families to better support students with disabilities.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Estimated Actual expenditures for Action 1.3 exceeded budgeted amounts by approximately 14%, driven by two key factors: growth in non-public school (NPS) placements and the adoption of new math curriculum. NPS rates continue to rise as well as increased student need.

There was also a 47% decrease for Action 1.4 due to reallocating resources to Action 1.1 \$1.3M to recognize student needs.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Based on our analysis of metrics and outcomes, the implementation of actions showed varying levels of effectiveness.

Elementary:

These actions have been effective in improving teaching quality and student support. Instructional coaches have increased teacher confidence and the use of data-driven, differentiated instruction. English Learners benefit from structured ELD programs and well-trained teachers, leading to stronger language development. Strategic use of Title I and Supplemental funds ensures targeted support for foster youth, ELs, and low-income students. Tools like Ellevation, DreamBox, and Amira provide personalized learning, while extended learning opportunities through before- and after-school programs help address learning gaps. These efforts have led to more responsive instruction and better outcomes for high-need student groups.

Secondary:

The implemented actions were effective, improving student outcomes and teacher support. Increased staffing and collaboration time boosted student engagement and teacher retention, fostering a more stable learning environment. Extra instructional time from specialists led to gains in math and literacy scores. Instructional coaches helped teachers use data to guide instruction, increasing teachers' confidence and their use of differentiated strategies. Structured placement in ELD classes and daily instruction supported English Learners' language development, with targeted training ensuring effective teaching methods. Targeted interventions, such as study hall, reduced class sizes, and specialized PD, addressed academic challenges. At the same time, the strategic use of Title I and Supplemental funds, along with data tools such as Elevation and DreamBox, enabled personalized learning and improved progress tracking. These actions created a more inclusive, data-driven, and supportive educational environment.

Special Education:

The district successfully implemented a comprehensive system that integrated specialized personnel (program specialists, BCBA's) into general education classrooms. This inclusion strategy, supported by professional development in behavior management and differentiated instruction, effectively improved student outcomes and collaboration

LREBG

With the receipt of additional funding for 2025-26 school year, Please see 1.1b. Additional funds received from the Governor's 2026-27 revised budget will be included in the 2026-27 LCAP

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on our analysis, below is the planned adjustment for the 2024-27 LCAP cycle

While our graduation rate improved, we saw a decline in the UC/CSU eligible graduation rate (Metric 1.10). We will continue to focus on graduation while increasing A-G credit recovery.

CTE Pathway Completion (Metrics 1.12 & 1.13): The decline in CTE completion rates suggests that while general college preparedness is rising (AP scores, overall preparedness), specific vocational pathway completion needs further attention or structural adjustment to align with student schedules and interests.

Beginning August 2026, grades TK-12 will implement an updated mathematics curriculum aligned to the 2023 CA Mathematics Framework. This adoption will include new diagnostic assessments and blended learning resources. Additionally, we will replace Amira as our Reading/Language Arts blended learning and diagnostic assessment resource to provide more accurate information for teacher lesson development.

Additional LREBG funding was received for 2025-26. We will be including this funding for our 2026-27 LCAP. Please refer to our Reflections: Annual Performance. Also, additional funds received from the Governor's May revision Budget will be included in the 2026-27 LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Rigorous Curriculum-Innovative Workforce (Base)	<p>1.1 (a) A team of teachers who plan and deliver high-quality systematic instruction leads this work. Schools receive additional flexible teacher staffing to reduce class sizes, limit combination classes and support programs, and/or provide teachers with preparation and collaboration time. In addition, the district allocates staffing for elementary specialist positions, who provide additional instructional minutes to students during teacher preparation time.</p> <p>1.1 (b) Special Education teachers play a crucial role in supporting students with disabilities. A comprehensive team of support staff is assigned based on need, builds capacity among school staff and administrators, conducts comprehensive assessments of students, collaborates with families on progress towards goals, and provides specialized instruction and related services. Instructional associates support the work of certificated staff and are assigned based on students' IEPs. Board Certified Behavior Analysts (BCBAs) have been added to the team to provide additional support, assessing, developing interventions, and training staff to implement the interventions for students in need.</p>	\$308,313,311.39	No

Action #	Title	Description	Total Funds	Contributing
		<p>Metric being used to monitor the action: Metric 1.1</p> <p>1.1 (c) We have increased recruitment actions, including informational meetings with seniors to describe job opportunities for graduates, to reduce the number of contracted employees in Instructional Associate positions, and to improve the quality of support through training.</p> <p>1.1 (d) The Curriculum & Instruction, Special Education, and Data Strategy & Analytics departments collaborate closely, regularly reviewing formative and summative assessments to identify the best ways to support instructional staff. District- and site-based instructional coaches provide ongoing support and professional development to teachers.</p> <p>1.1 (e) Consulting teachers assist with the teacher evaluation process provide feedback to teachers that supports continuous improvement of instructional practices.</p> <p>1.1 (f) LREBG Action Paralibrarians at every school site work with a district librarian to help teachers and students with library resources and other instructional materials.</p>		

Action #	Title	Description	Total Funds	Contributing
		<p>Metric being used to monitor the action: Metric 1.1</p> <p>LREBG Funds supporting this action: approximately \$1.4M over three years = \$4.2M. This time periods covers the 3 years which would be 2025-26, 2026-27, and 2027-28.</p> <p>1.1 (g) Description of program and services that enable ELs to access Common Core State Standards and English Language Development standards to gain academic content knowledge and English language proficiency.) Curriculum & Instruction department staff support both our language acquisition programs, Academic Language Acquisition (ALA), which is a transitional bilingual program designed to help students with an ELPAC level 1 or 2 to learn content while expanding their English language development, and Two-Way-Bilingual-Immersion (TWBI) our immersion program that includes both Spanish and English speakers to serve as language models with the goal of bilingualism and biliteracy in addition to ELs who in the Structured English Immersion (SEI) classes where the content taught in English with the teacher providing curriculum and instruction designed for pupils who are learning English, English Learners in particular. English Learner program assistants are assigned to elementary schools with bilingual programs.</p>		

Action #	Title	Description	Total Funds	Contributing
		<p>1.1 (h) Staff at our alternative schools, Broadway High and Liberty Alternative, disproportionately serve foster youth, English Learners, and low-income students, and have a smaller student-to-teacher ratio that allows for more individual and small group support. Metrics used to measure the effectiveness of this strategy: 2, 4, and 11.</p>		
1.2	Rigorous Curriculum – Innovative Workforce	<p>1.2 (a) On top of base staffing, schools receive an extra 20% of teacher staffing above their base, multiplied by the proportion of their projected students who are foster youth, English Learners, and/or low-income students, to provide these populations of students with additional support. School sites can assign this additional staffing in various ways to meet the needs of these target student populations. Schools use this staffing to lower class size if the school data indicates that it's an appropriate strategy, most elementary schools utilize this staffing to hire an intervention specialist, and all schools utilize a portion of the staffing to provide before or afterschool interventions. Based on the data, the staff will provide additional support to our unduplicated students to improve their ELA and Math Skills.</p>	\$23,342,832.50	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>Metrics used to measure the effectiveness of this strategy: 2, 4, 7, 8, 9, and 11.</p> <p>This school allocation supports the schools and subgroups that received the lowest performance level for ELA or Math on the 2023 Dashboard. English Language Arts: Allen at Steinbeck (SWD), Almaden (HI), Anne Darling (EL, HI), Canoas (EL), Empire Gardens (ALL, EL, SED, HI), Ernesto Galarza (All, EL, SED, HI), Grant (All, EL, SED, SWD, HI), Horace Mann (All, EL, SED, HI), Lowell (All, EL, SED, HI), Merritt Trace (EL), Schallenberger (SWD), Simonds (SWD), Washington (All, EL, SED, HI), Bret Harte (SWD), Castillero (All,EL), Herbert Hoover (EL, SWD), Muwekma Ohlone (EL, SED, HI, ELA), John Muir (EL, SWD), Willow Glen Middle (EL, SWD), Pioneer (EL, SED, SWD), San José (HI), Willow Glen High (EL), Liberty (All, SED), LEA (EL, HY, SWD)</p> <p>Differentiated Assistance: EL, HY Math: Empire Gardens (ALL, EL, SED, HI), Ernesto Galarza (All, EL, HI), Grant (SWD, HI), Horace Mann (EL, SED, HI), Lowell (All, EL, SED, HI), Schallenberger (SWD), Simonds (SWD), Bret Harte (SWD), Castillero (EL, SWD), Herbert Hoover (All, EL, SED, SWD, HI), John Muir (EL, SED, SWD, HI), Muwekma Ohlone (All, SED, HI), Willow Glen Middle (EL, SED, SWD, HI), Abraham Lincoln (SED, HI),</p>		

Action #	Title	Description	Total Funds	Contributing
		<p>Gunderson (EL, SWD, HI), Pioneer (EL, SED, SWD), San José (All, SED, HI), Liberty (All, SED, HI), LEA (EL, HY, SED, SWD)</p> <p>Differentiated Assistance: EL, HY, SWD This school allocation supports the schools that received the lowest English Learner performance level on the 2023 Dashboard.</p> <p>English Language Arts: Anne Darling, Canoas, Empire Gardens, Ernesto Galarza, Grant, Horace Mann, Lowell, Merritt Trace, Washington, Castillero, Herbert Hoover, John Muir, Willow Glen Middle, Pioneer, Willow Glen High Math: Empire Gardens, Ernesto Galarza, Horace Mann, Lowell, Castillero, Herbert Hoover, John Muir, Willow Glen Middle, Gunderson, Pioneer English Language Development: Ernesto Galarza, Lowell, Rachel Carson, Herbert Hoover, John Muir College and Career Readiness: Gunderson (EL, SWD), Willow Glen High (SWD), Broadway (All, EL, SED, HI), Liberty (All, EL, SED, HI), LEA (HY) Differentiated Assistance: College Career (HY) Graduation Rates: LEA (EL, HY,) Differentiated Assistance: EL, HY</p>		

Action #	Title	Description	Total Funds	Contributing
1.3	Rigorous Curriculum – Innovative Workforce (Base)	<p>1.3 (a) LREBG Action The most significant investments in additional resources and services that are not explicitly allocated for foster youth, English Learners, and/or low-income students in this goal area, identified as staff continually evaluate effectiveness, Imagine learning Ingenuity credit recovery, board-adopted textbooks, and other instructional materials aligned to the CA State Standards, Career and Technical Education at the Metropolitan Education District, and Special Education placements for students who require extensive support per their IEPs.</p> <p>Metric being used to monitor the action: Metric 1.3, 1.11</p> <p>LREBG Funds supporting this action: \$183K each year for 3 years. This is for 2025-26, 2026-27, and 2027-28.</p> <p>1.3 (b) Teachers use the TK-12 Instructional Framework, based on Fisher and Frey’s Gradual Release of Responsibility, which provides the structure for systematic instruction in all our classrooms.</p>	\$36,405,633.91	No

Action #	Title	Description	Total Funds	Contributing
1.4	Rigorous Curriculum – Additional Resources and Services	<p>1.4 (a) Ellevation Platform: We will begin using this platform in all grades beginning in the 24-25 school year to provide teachers, administrators, and district office staff with transparent data to support English Learners. We will be able to oversee our entire program in one place, allowing us to gather data, monitor progress, efficiently reclassify students, get teacher feedback on student progress, centralize newcomer intake, target support for LTELs, and track services and interventions. Metrics used to measure the effectiveness of this strategy: 7, 8, 9, and 11.</p> <p>1.4 (b) The most significant investments in additional resources and services in this goal area that are allocated specifically for foster youth, English Learners, and/or low-income students include instructional software (ie, Dreambox and Amira) and money for school sites to utilize to meet the needs of these students based on data and input from educational partners. Schools utilized the allocated funds to purchase instructional resources identified to support the Foster youth, English Learners, and/or low-income students during intervention. The SSC reviews data throughout the year and adjusts implementation as needed. Metrics used to measure the effectiveness of this strategy: 2, 4, 7, 8, and 9.</p>	\$1,662,060.98	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>Instructional software is used in grades K-8 to support differentiated learning in language arts and math. This software is provided districtwide and teachers, principals, and assistant principals receive professional development to utilize the instructional resources and the data.</p> <p>This allocation supports the student groups who received the lowest performance level on one or more state indicators on the 2023 Dashboard.</p> <p>English Language Arts: Allen at Steinbeck (SWD), Almaden (HI), Anne Darling (EL, HI), Canoas (EL), Empire Gardens (ALL, EL, SED, HI), Ernesto Galarza (All, EL, SED, HI), Grant (All, EL, SED, SWD, HI), Horace Mann (All, EL, SED, HI), Lowell (All, EL, SED, HI), Merritt Trace (EL), Schallenberger (SWD), Simonds (SWD), Washington (All, EL, SED, HI), Bret Harte (SWD), Castillero (All,EL), Herbert Hoover (EL, SWD), Muwekma Ohlone (EL, SED, HI, ELA), John Muir (EL, SWD), Willow Glen Middle (EL, SWD), Pioneer (EL, SED, SWD), San José (HI), Willow Glen High (EL), Liberty (All, SED), LEA (EL, HY, SWD)</p> <p>Math: Empire Gardens (ALL, EL, SED, HI), Ernesto Galarza (All, EL, HI), Grant (SWD, HI), Horace Mann (EL, SED, HI), Lowell (All, EL, SED, HI), Schallenberger (SWD), Simonds (SWD), Bret Harte (SWD), Castillero (EL, SWD), Herbert Hoover (All, EL,</p>		

Action #	Title	Description	Total Funds	Contributing
		SED, SWD, HI), John Muir (EL, SED, SWD, HI), Muwekma Ohlone (All, SED, HI), Willow Glen Middle (EL, SED, SWD, HI), Abraham Lincoln (SED, HI), Gunderson (EL, SWD, HI), Pioneer (EL, SED, SWD), San José (All, SED, HI), Liberty (All, SED, HI), LEA (EL, HY, SED, SWD)		

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	A unified community that elevates opportunities for all - We create a sense of belonging for our students, parents, and staff where we celebrate and learn from the rich diversity of our community.	Focus Goal

State Priorities addressed by this goal.

Priority 3: Parental Involvement (Engagement)
 Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

San José Unified’s diverse students and families are served best when our community joins forces. Investments in an innovative workforce that keeps students, parents, staff, and community members informed, feeling welcomed and supported, and knowledgeable about how to connect with available supports and opportunities – from the time students enroll and get on the bus to go to school to the time they go home after participating in extracurricular activities each evening – are the primary way of building a positive climate and keeping the entire San José Unified community unified.

The climate survey metrics in this goal area do not necessarily reflect representative feedback given low, non-random response rates. However, they provide a potential window into understanding the effectiveness of San José Unified’s efforts to build a unified community.

The SJUSD strategic plan identifies the measurement for this goal: “Our students feel safe—At least 80% of students will feel supported and have positive school connections. Our families feel engaged—At least 80% of families will feel involved in their students’ education.”

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Parent and Family Engagement Source: California School Dashboard Local Performance Indicator, Parent and Family Engagement, Reflection Tool Rating Scale	Year: 2022-23 Full Implementation 11 of 12	Year 2023-2024 Full Implementation 7 of 12	Year 2025-26 Full Implementation 12 of 12	Full Implementation 12 of 12	Increased by 1 and achieved our Full Implementation 12 of 12
2.2	Percent of student responses to “I feel safe at school.” (SJUSD implemented Panaroma as a new climate survey instrument during the 2024-25 school year)	Year: 2024-25 (Updated Baseline May 2025) Elementary: 80.7% Secondary: 66.8% Dis-aggregated sub-groups EL: 69% HOM: 50% SWD: 64% SED: 69% FOS: 65% PI: 62%	N/A	Year 2025-26 Elementary: 83% Secondary: 75% Dis-aggregated sub-groups EL: 71.5% HOM: ** SWD: 76.5% SED: 74.5% FOS: 77% PI: 79%	Elementary: 83% Secondary: 69% Dis-aggregated sub-groups targets EL: 72% HOM: 53% SWD: 67% SED: 72% FOS: 68%	Elementary: +2.3% Secondary: +8.2% Dis-aggregated sub-groups EL: +2.5% HOM: ** SWD: +12.5% SED: +5.5% FOS: +12% PI: +17%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					PI: 65%	
2.3	<p>Percent of student responses to</p> <p>Secondary: "How connected do you feel to the adults at your School"</p> <p>Elementary: "How much support do the adults at your school give you"</p> <p>(SJUSD implemented Panorama as a new climate survey instrument during the 2024-25 school year)</p>	<p>Year: 2024-25</p> <p>Elementary sub-groups responding in highest two categories ("A large amount of support" or "Quite a bit of support": ALL: 76% EL: 76% HOM: ** SWD: N/A SED: 76% FOS: 78% PI: 53%</p> <p>Secondary sub-groups responding in highest two categories ("Extremely connect" or "Quite connected": ALL: 21% EL: 24%</p>	N/A	<p>Year 2025-26</p> <p>Elementary sub-groups responding in highest two categories ("A large amount of support" or "Quite a bit of support": ALL: 92% EL: 92% HOM: ** SWD: 90% SED: 91% FOS: 100% PI: 94%</p> <p>Secondary sub-groups responding in highest two categories ("Extremely connect" or</p>	<p>Elementary sub-groups responding in highest two categories ("A large amount of support" or "Quite a bit of support": ALL: 80% EL: 80% HOM: ** SWD: ** SED: 80% FOS: 80% PI: 58%</p> <p>Secondary sub-groups responding in highest two categories ("Extremely connect" or</p>	<p>Elementary sub-groups responding in highest two categories ("A large amount of support" or "Quite a bit of support": ALL: +16% EL: +16% HOM: ** SWD: ** SED: +15% FOS: +22% PI: +41%</p> <p>Secondary sub-groups responding in highest two categories ("Extremely connect" or "Quite connected":</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		HOM: ** SWD: ** SED: 22% FOS: 16% PI: 12%		"Quite connected": ALL: 22% EL: 28% HOM:** SWD: 33% SED: 22% FOS: 29% PI: 18%	"Quite connected": ALL: 25% EL: 30% HOM: ** SWD: ** SED: 25% FOS: 18% PI: 15%	ALL: +1% EL: +4% HOM: ** SWD: ** SED: 0% FOS: +13% PI: +6%
2.4	Percent of parent responses to "In the past year, how often have you visited your child's school" (SJUSD implemented Panorama as a new climate survey instrument during the 2024-25 school year)	Year: 2024-25 (Updated Baseline May 2025) 53.2% Parent subgroups cannot be accurately calculated because parent ethnicity data is not collected, and parents may have children in multiple	N/A	Year 2025-26 57%	56%	+3.8%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		or different subgroups.				
2.5	Percent of employees' responses to "When new initiatives to improve teaching are presented at your school, how supportive are your colleagues?" (SJUSD implemented Panorama as a new climate survey instrument during the 2024-25 school year)	Year: 2024-25 (Updated Baseline May 2025) 48% Teachers responding in highest two categories ("Extremely supportive" or "Quite supportive":	N/A	Year 2025-26 53%	60%	+5.0%
2.6	"Parental Participation in the Expanded Learning Opportunities Program (ELOP) for	Year 2024-25 (November 2024 Parent Survey) 92.7%	N/A	Year 2025-26 97%	95%	+4.3%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Low Income, English Learner and Foster Youth students. Survey measuring Parent satisfaction with program					
2.7	Percent of parents of students with a disability that indicated full participation in the IEP process.	Year 2024-25 96.5%	N/A	Year 2025-26 97%	97%	+ .5%

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

The district successfully executed the "Innovative Workforce" and "Additional Resources" actions outlined in Goal 2, with a primary focus on staffing and operational systems to support school climate and family engagement.

Staffing Deployments (Actions 2.1 & 2.2): Implementation focused on maintaining and augmenting critical entry-point and support staff. This included the Student Assignment and Enrollment team, the transportation department, and the deployment of additional Assistant Principals and Campus Supervisors, specifically allocated to schools with high concentrations of unduplicated students.

Family Engagement (Actions 2.1 & 2.2): The district uses Title I funds to ensure a family liaison at all Title I schools and relies on the Communications & Engagement Department to facilitate outreach. This included the use of interpreters/translators to ensure equitable access for English Learner families.

Climate Assessment (Action 2.3): The district fully transitioned to a new climate survey instrument (Panorama), enabling more granular data collection. This implementation was critical for measuring the "sense of belonging" metrics, which shifted from general participation counts to specific feedback on safety and connectedness.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Estimated Actual Expenditures differed from Budgeted Expenditures by 22% due to the increase in transportation needs for Action 2.3. This was mainly due to the unexpected increase in fuel which caused a large increase in rates for contracted transportation services.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

The actions in Goal 2 demonstrated high effectiveness in improving student safety and connectedness, with moderate gains in family engagement.

The effectiveness of expanding supervision and support staff is reflected in Action 2.2 by additional Assistant Principals and Campus Supervisors correlated with a sharp increase in student safety and connectedness. We see an increase "I feel safe at school" scores increased from 80.7% to 83% (+2.3%) for elementary and from 66.8% to 75% (+8.2%) for secondary students. In addition, students reporting high levels of connection to adults increased dramatically. Elementary rose from 76% to 92% (+16%), and secondary rose from 21% to 37% (+16%). This suggests that the additional "caring adults" funded by Action 2.2 were highly effective.

For Family engagement (Action 2.1 & 2.7). The focus on inclusive enrollment and IEP processes resulted in high participation rates for families of students with disabilities. Participation rates remained extremely high, improving slightly from 96.5% to 97%. In addition, parent visitation frequency increased from 53.2% to 57% (+3.8%), indicating that outreach efforts are gradually bringing more families onto campus.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

N/A

A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Unified Community – Innovative Workforce (Base)	<p>2.1 (a) Families’ experiences when enrolling their students can often set the tone for their subsequent school experiences. The Student Assignment and Enrollment staff in the Student Operations department work hard to ensure families’ first interactions with San José Unified are friendly, cheerful, and efficient, supporting families’ schedules by offering online and in-person options.</p> <p>2.1 (b) The Transportation arm of the Student Operations department, which provides transportation to all students whose IEPs require it and to as many other students as</p>	\$47,260,671.21	No

Action #	Title	Description	Total Funds	Contributing
		<p>possible based on eligibility criteria that are equity-based and tied to the number of bus drivers hired, then works to provide a positive experience for students and families before they arrive at school.</p> <p>2.1 (c) Our Family Engagement office seeks input and feedback at each event and at parent meetings such as DELAC and VIP and is used to determine goals for the next school year. This department also works collaboratively with other SJUSD departments to curate information for families regarding available programs for our students. The Family Engagement office uses Family Liaisons provided at all Title I schools to provide targeted communication and support to our neediest families.</p> <p>2.1 (d) Every school has a principal, and every high school has a base assistant principal regardless of the number of students due to the supervisory needs at high school.</p> <p>2.1 (e) We have different levels of office staff that are also essential to community building, communication, and engagement at the school sites. Every school has an office manager and an office specialist and additional staff are allocated based on the school level and enrollment of the school. Every high school has a</p>		

Action #	Title	Description	Total Funds	Contributing
		<p>registrar and accounting clerk who also contribute to communication, engagement, and community-building efforts. Sports coaches and staff who lead extracurricular activities help students build positive connections and look forward to attending school.</p> <p>2.1 (f) Base campus supervision is also allocated based on the school level and enrollment of the school. Campus supervisors build positive relationships with students and support a positive and safe environment.</p> <p>2.1 (g) School-based staff and other San José Unified departments work with the centralized Communications & Engagement Department to promote consistent messaging and alignment across schools.</p> <p>2.1 (h) In addition to recruiting San José Unified’s innovative workforce, the centralized Human Resources department also endeavors to make sure employees feel valued and supported in doing their best work on behalf of students.</p>		

Action #	Title	Description	Total Funds	Contributing
2.2	Unified Community – Innovative Workforce	<p>2.2 (a) In addition to the base administrator staffing, schools are provided with an extra assistant principal for every 6 teachers when enrollment exceeds 450 students. These assistant principals are specifically assigned to support students in special education, foster youth, English Learners, and low-income students. Their role is to closely monitor the needs of these students and provide additional support to them and their families. Metrics used to measure the effectiveness of this strategy:</p> <p>2.2 (b) Similarly, schools also receive an additional 20% of campus supervisor staffing, calculated based on the proportion of projected students who are foster youth, English Learners, and/or low-income students. This additional staffing is aimed at ensuring a supportive learning environment for all these students and providing additional caring adults to develop relationships with target unduplicated students. Metrics used to measure the effectiveness of this strategy:</p> <p>2.2. (c) The Family Engagement arm of the Communications and Engagement Department also focuses on outreach to and programs for families of foster youth, English Learners, and/or low-income students. Family liaisons on this team are assigned to Title I schools, and interpreters/translators help ensure that the families of</p>	\$8,957,592.47	Yes

Action #	Title	Description	Total Funds	Contributing
		English Learners stay connected and informed. Metrics used to measure the effectiveness of this strategy: 4.		
2.3	Unified Community – Additional Resources and Services (Base)	<p>2.3 (b) The most significant investments in additional resources and services in this goal area, identified as staff continually evaluate effectiveness, include transportation contracts and vehicle costs; employee recruitment and recognition funds; graduation ceremony; athletics; and field trip costs.</p> <p>2.3 (b) A climate survey is administered annually in the first semester to improve participation and provide actionable data for the same school year.</p>	\$7,807,933.55	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Enhanced resources that make the extraordinary ordinary - We use our equity framework to allocate our resources to students with the highest needs.	Broad Goal

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Providing holistic health and wellness services to students alongside academic instruction and equipping all students to use their district-provided computing devices effectively are extraordinary accomplishments. But they are part of normal business in San José Unified thanks to investments in an innovative workforce that provides medical expertise, tiered systems of support for students’ social and emotional well-being, and individualized technology assistance for students, families, and staff.

The metrics in this goal area – attendance metrics in particular – may be influenced by numerous factors, many of which operate outside of schools and are influenced by actions in the other goal areas. While the metrics do not necessarily reflect strengths or deficiencies in educational programs, San José Unified staff are committed to doing everything they can to address opportunity gaps. Staff closely monitor metrics to identify focus areas and populations that need extra support, and tailor staffing allocations, training, and resources accordingly.

The SJUSD strategic plan identifies the measurement for this goal. We use our equity framework to allocate our resources to students with the highest needs. Our students spend more time learning – All schools and student groups, as measured both locally and by the state, will score in the two highest performance levels on the

California School Dashboard for suspension rate and student attendance. We allocate resources based on need – 100% of supplemental funds will directly support our highest-need students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	School attendance rate Source: IC SJUSD Attendance Report ADM and ADA detail, Ca-specific attendance	Year: 2023-24 88.82% As of May 29, 2024	Year: 2024-25 92.45% As of May 23, 2025	Year: 2025-26 92.55% As of May 29, 2026	91%	+3.73%
3.2	Chronic absenteeism rate Source - DataQuest	Year: 2022-23 All Students: 28.0% EL: 37.6% FY: 53.1% SED: 39.7% SWD: 41%	Year 2023-24 All Students: 25.0% EL: 34.0.0% FY: 61.5% SED: 36.4% SWD: 37.2%	Year: 2024-25 All Students: 23.2% EL: 31.9% FY: 61.5% SED: 33.6% SWD: 33.7%	All Students: 25.0% EL: 34.6% FY: 50.1% SED: 36.7% SWD: 38%	All Students: -4.8% EL: -5.7% FY: +8.4% SED: -6.1% SWD: -7.3%
3.3	Middle School dropout rate Source - IC	Year: 2022-23 0.11%	Year: 2023-24 0.11%	Year: 2024-25 0.22%	.00%	+0.11%
3.4	High school dropout rate Source-CALPADS 15.1	Year: 2022-23 All Students: 9.4% EL: 22.9% FY: ** SED: 13.96% SWD: 23.3%	Year: 2023-24 All Students: 7.2% EL: 17.2% FY: ** SED: 10.5%	Year: 2024-25 All Students: 7.35% EL: 17.23% FY: ** SED: 10.28%	All Students: 6.4% EL: 19.9% FY: ** SED: 10% SWD: 20.3%	All Students: -2.04% EL: -5.67% FY: ** SED: -3.68% SWD: -3.09%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			SWD: 22.1%	SWD: 20.21%		
3.5	Suspension rate Source-Dataquest	Year: 2022 -2023 All Students: 4.7% EL: 6.3% FY: 15.9% SED: 7.3% SWD: 9.1%	Year: 2023-24 All Students: 4.8% EL: 6.3% FY: 15.7% SED: 7.0% SWD: 8.5%	Year: 2024-25 All Students: 4.3% EL: 6.2% FY: 12% SED: 6.4% SWD: 8.2%	All Students: 1.7% EL: 3.3% FY: 12.9% SED: 4.3% SWD: 6.1%	All Students: - .4% EL: -0.1% FY: -3.9% SED: -0.9% SWD: -0.9%
3.6	Expulsion rate Source-Dataquest	Year: 2022-23 All Students: 0.1% EL: 0.1% FY: 0.0% SED: 0.1% SWD: 0.2%	Year: 2023-24 All Students: 0.0% EL: 0.0% FY: 0.0% SED: 0.1% SWD: 0.1%	Year: 2024-25 All Students:0.0% EL: 0.1% FY: 0.0% SED: 0.0% SWD: 0.0%	All Students: 0.0% EL: 0.0% FY: 0.0% SED: 0.0% SWD: 0.0%	All Students: - 0.1% EL: 0.0% FY: 0.0% SED: -0.1% SWD: -0.2%

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

The district reported positive progress in implementing Goal 3, with actions contributing to improved student well-being and a 3% decrease in chronic absenteeism.

Health & Wellness:

Implementation included daily access to health services via health aides and Licensed Health Technicians (LHTs) at all sites, coordinated with school nurses.

Student Services:

The district maintained monthly standing/intake meetings for foster youth to provide interventions, though locating families remained a challenge.

After-school program:

The State & Federal Programs department successfully led the Afterschool program across 33 sites in partnership with YMCA, Think Together, and CORAL. This year, our after-school program has been dedicated to building a strong foundation of compliance, ensuring we can elevate it to what it should be a space that provides meaningful opportunities to those who need them most. The majority of the students we serve are English learners, low-income, or homeless/foster youth, making it even more critical that we create a program that supports their academic growth and overall well-being. We've streamlined the enrollment process and improved communication with families and school administration, making access to the program smoother and more transparent. We introduced guided mindfulness moments at elementary sites, helping students develop self-regulation and focus. Our launch of a soccer program at eight schools was met with overwhelming enthusiasm from students and families, reinforcing the importance of enrichment activities in fostering a sense of community. While we continue to lay the groundwork for a strong sense of belonging, we remain committed to academic success, maintaining structured homework time and academic support as key components of our program. Thanks to these efforts, we've increased enrollment and attendance by over 10% from last year and are still growing.

Behavioral Support:

Six behaviorists were deployed to support students with trauma. The district noted a decline in staff requests for this specific support, leading to a potential reduction in future staffing.

McKinney Vento/Foster program:

McKinney-Vento (Homeless) students were first identified as needing additional support to meet graduation expectations. Upon reviewing the identified students' list, an individual action plan (barriers: credits, attendance, student needs, etc.) was developed. A caring adult was assigned to the student and met with the student and guardian(s) to develop/enhance the action plan and monitor progress.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Estimated Actual Expenditures for Action 3.3 was 23% higher than Budgeted due to technology needs for the Math Adoption. WiFi upgrades that were anticipated to be completed in 2024-25 actually were completed in 2025-26 which added to the increase as well. Action 3.4 also increased by 30% due to the increase in programmatic needs for ELOP.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Based on our analysis of metrics and outcomes, the actions implemented showed varying levels of effectiveness.

Counseling & Social-Emotional Support:

Actions led to more students receiving support rather than being waitlisted. Student feedback indicated that counselors were proactive, contributing to a decline in suspension rates.

Intake Meetings:

Proactive intake meetings for foster/homeless youth correlated with a 2% increase in attendance when meetings occurred.

Afterschool Program (ELOP):

The program effectively grew enrollment by over 10%, serving over 2,500 students and providing a safe environment that supports working parents. In addition, the providers went through a SEL training. This training helped the providers staff be more engaged and understanding of students feelings and how to work with the students in a more patient and positive behavior.

McKinney-Vento Support:

Targeted support helped 17 out of 23 identified students graduate, demonstrating high effectiveness for those engaged.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on our analysis, here are the planned adjustments for the 2024-27 LCAP cycle:

Student Services:

We plan to hold one-on-one meetings with sites that have seen an increase in their suspension data to support potential on-site interventions. We also plan to increase the number of small-group sessions offered to secondary students, as this may help them develop strategies. We also plan to adjust staffing and training per site, depending on the specific needs of each. The overall model of care and structure we provide has been effective, so we would like to keep the model the same while adjusting staffing and care training as needed.

The Afterschool program will add additional services, such as soccer, dance, and the arts. These programs will allow the students to experience an activity that their parents could not afford.

We relocated the McKinney Vento/Foster department to the State & Federal department to better monitor students' needs, work closer with Santa Clara Social workers as well as Department of Family Services. In addition, by relocating the department the families now have a 1 stop shop to be able to receive all the support needed. For example, enroll in the Afterschool program or be connected with our Bill Wilson partners for housing support.

Additional LREBG funding was received for 2025-26. We will be including this funding for our 2026-27 LCAP. Please refer to our Reflections: Annual Performance. Also, additional funds received from the Governor's May revision Budget and will be included in the 2026-27 LCAP.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Enhanced Resources – Innovative Workforce (Base)	<p>3.1 (a) LREBG Action</p> <p>The centralized Student Services team trains staff categorized in both this goal area and in goal areas 1 and 2 on the provision of a three-tiered system. Tier 1 is support provided for all students and Tier 2 is additional support for interventions. Lastly, Tier 3 provides more intensive individual support. Counselors are assigned to school sites based on a needs assessment related to office referrals and other data in addition to enrollment. Counselors support a wide variety of issues related to both academics and students' social and emotional well-being. Child welfare and attendance staff are also assigned across several schools to provide students with individualized Tier 3 support.</p> <p>Metric being used to monitor the action: Metric 3.1, 3.2</p> <p>LREBG Funds supporting their action:\$3.6M in 2025-26, \$3.67M in 2026-27, and \$3.43M in 2027-28.</p> <p>Chronic Absenteeism: Almaden (SWD, HI), Booksin (ALL, EL, SED, HI), Empire Gardens (SED), Ernesto Galarza (All, EL, HI), Graystone (HI), Hacienda (SED), Los Alamitos (HI, WH), Merritt Trace (All, EL, SED, SWD, HI), Rachel Carson (WH), Schallenberger (EL, HI), Selma Olinder (All, EL, SED, SWD, HI), Terrell (SWD), Bret Harte (EL, SED, SWD, HI), Castillero (EL,</p>	\$32,971,227.77	No

Action #	Title	Description	Total Funds	Contributing
		<p>SED, HI), Herbert Hoover (All, EL, SED, SWD, HI, MR), John Muir (All, SWD, HI, MR), Muwekma Ohlone (All, EL, SED, HI, WH), Willow Glen Middle (All, EL, SWD, HI, WH), Liberty (All, SED, HI), LEA (HY, FI,) Differentiated Assistance: HY Suspension Rate: Empire Gardens (All, SED, HI), Merritt Trace (SED, SWD), Reed (EL, SED, HI), Selma Olinder (All, EL, SED, HI), Willow Glen Elementary (SWD), Bret Harte (SED, HI), Castillero (EL, SED, SWD, HI), Herbert Hoover (All, EL, SED, SWD, AA, HI), John Muir (All, EL, SED, SWD, AA, HI, MR), Muwekma Ohlone (All, EL, HOM, SED, SWD, HI), Abraham Lincoln (EL, SWD), Gunderson (SWD, AA), San José (SED, SWD), Willow Glen High (EL, SWD, HI), Broadway (SWD), LEA (FY, HY, SWD, AA, PI). Continue to develop the district behavior matrix and flowchart to provide protocols for responding to adverse behaviors.</p> <p>Differentiated Assistance: HY, SWD</p> <p>3.1 (b) Nurses are allocated centrally to support students' physical wellness. How nurses are assigned to schools is based on a needs assessment related to the number and severity of identified medical needs at given school sites and a variety of other factors in addition to overall enrollment. Every school also has a licensed health</p>		

Action #	Title	Description	Total Funds	Contributing
		<p>technician or health aide to help support student health needs.</p> <p>To effectively support student health and well-being as part of the Learning Recovery Emergency Block Grant initiatives, it is crucial to allocate resources for hiring additional school nurses. Nurses play a vital role in addressing both physical and mental health needs, which directly impact students' ability to engage and succeed academically. With increased nursing staff, schools can better provide health services, behavioral health supports, and timely interventions that reduce barriers to learning and promote recovery. Utilizing LREBG funds for this purpose aligns with the grant's goal to implement evidence-based supports and improve overall pupil outcomes through comprehensive health and learning recovery strategies.</p> <p>Metric being used to monitor the action: Metric 3.1, 3.2</p> <p>LREBG Funds supporting this action: \$383,800 in 2025-26, \$265,000 in 2026-27, and \$265,000 in 2027-28.</p> <p>3.1 (c)</p> <p>The district's commitment to digital literacy and technical support is evident in the collaborative efforts of the site-based technology service coordinators and the centralized Technology team. These coordinators, who are full-time at every middle and high school and half-time at every elementary school, work in tandem</p>		

Action #	Title	Description	Total Funds	Contributing
		<p>with the centralized Technology team. Their goal is to ensure that schools have the necessary technological resources and to provide support to students and staff. The Technology team also plays a crucial role in supporting the work of various other departments and our organizational systems, all while keeping the San José Unified community connected online. They also ensure that the devices for the unduplicated students are functioning and supporting students while they are at home in order to access resources that are essential for their learning. Especially when the absence is due to suspensions.</p>		
3.2	Enhanced Resources – Innovative Workforce	<p>3.2 (a) The centralized Student Services team also assigns staff to support foster youth, English Learners, and/or low-income students by bringing resources and partnerships to help homeless and foster youth. The data show that these students have higher rates of absences and disciplinary incidents, which affect their access to instruction. The Student Services team has additional staff to provide additional counseling, family outreach, and connections to services for EL, Foster, and Low-income students and families. Metrics used to measure the effectiveness of this strategy: 2, 4, and 5.</p>	\$2,943,397.20	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>3.2 (b) Specialty-assigned staff implement and monitor plans for unduplicated students to ensure that they have timely supplemental support to take advantage of Title 1 and ELOP programs. We added the State & Federal Programs office to address the significant increase in state and federal reporting requirements, minimize the impact of increased compliance on school site staff, and support differentiated assistance work. Metrics used to measure the effectiveness of this strategy: 2, 4, and 5.</p>		
3.3	Enhanced Resources – Additional Resources and Services (Base)	<p>The most significant investments in additional resources and services that are not explicitly allocated for foster youth, English Learners, and/or low-income students in this goal area include contracts to support the social and emotional needs of students, districtwide technology licenses and upgrades, devices for students and staff, contracted nurses, and a coordinated school health program used to provide preventative medical care.</p>	\$9,504,301.04	No

Action #	Title	Description	Total Funds	Contributing
3.4	Enhanced Resources – Additional Resources and Services	The most significant investments in additional resources and services that are allocated specifically for foster youth, English Learners, and/or low-income students in this goal area include contracts for the Expanded Learning Opportunities Program to provide enrichment opportunities for foster youth, English Learners and low-income students after school and during the summer, contracts with school-linked services and guidance counselors that supplement the counseling services San José Unified staff provide, and support services for homeless students and foster youth. Metrics used to measure the effectiveness of this strategy: 2, 4, and 5.	\$16,396,395.29	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	An efficient system that asks and answers the questions “why” and “what if?” We strive for effective and engaging two-way communication with our students, parents, staff, and community.	Focus Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)

An explanation of why the LEA has developed this goal.

None of the investments under Goal 1, Rigorous Curriculum; Goal 2, Unified Community; or Goal 3, Enhanced Resources, could function as effectively as possible without considerable work behind the scenes each day. Investments in an innovative workforce that oversees construction keep facilities and grounds well-maintained, deliver resources to school sites, pay the bills, and maintain aligned and purposeful work across departments. Schools are essential for ensuring the best possible experience for students. The more efficient and effective these often-behind-the-scenes activities are, the smoother school days go, and the more resources are available throughout the organization.

The SJUSD strategic plan identifies the measurement for this goal. We cover the basics – All schools and the district will meet standards as measured by the California School Dashboard for basic services, implementation of academic standards, parent engagement, and feedback through a local climate survey. We budget responsibly – Annual expenses will be within 15% of projections, or we will explain why. We follow through – Initiatives will redefine what is possible and achieve stated goals.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Basics: Teachers, Instructional Materials, Facilities Source: California School Dashboard, Basics: Teachers, Instructional Materials, Facilities	Year: 2023 Appropriately Assigned Teachers, Total Teaching FTE 1185.21, Clear % of teaching FTE 86.2% Percent of Students Without Access To Their Own Copies Of Standards- Aligned Instructional Materials For Use At School And At Home: 0 Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies And Extreme Deficiencies): 0	Year: 2024 Appropriately Assigned Teachers, Total Teaching FTE 1,151.64, Clear % of teaching FTE 85.3% Percent of Students Without Access To Their Own Copies Of Standards- Aligned Instructional Materials For Use At School And At Home: 0 Instances Where Facilities Do Not Meet The "Good Repair"	Year:2025: Appropriately Assigned Teachers, Total Teaching FTE 1,204.6, Clear % of teaching FTE 84.7% Percent of Students Without Access To Their Own Copies Of Standards- Aligned Instructional Materials For Use At School And At Home: 0 Instances Where Facilities Do Not Meet The "Good Repair"	Appropriately Assigned Teachers, Total Teaching FTE 1185.21, Clear % of teaching FTE 92% Percent of Students Without Access To Their Own Copies Of Standards- Aligned Instructional Materials For Use At School And At Home: 0 Instances Where Facilities Do Not Meet The "Good Repair" Standard	Teaching FTE: +19.39 Clear% of teaching FTE: -1.5% % Students Without Access To Their Own Copies Of Standards- Aligned Instructional Materials For Use At School And At Home - No change # Instances Where Facilities Do Not Meet The "Good Repair"

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			Standard (Including Deficiencies And Extreme Deficiencies): 0	Standard (Including Deficiencies And Extreme Deficiencies): 0	(Including Deficiencies And Extreme Deficiencies): 0	Standard - No change
4.2	San José Unified reporting annual expenses to projections Source: San José Unified budget	Year: 2023 \$26.2M	Year 2024 \$32.4M (19% over)	Year 2025 \$34.5M	Year 2026 \$35.1M	+8.3.M

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

The district made significant progress in implementing our planned actions. Below is one of our successes:

Maintenance/Ground keepers constantly ensure that all 41 sites are well-maintained, boosting student morale and ensuring safety. Regular inspections by our maintenance team identify repairs daily, preventing minor issues from escalating. Also, our Procurement department ensures efficient, smooth, and streamlined processing through DocuSign, leading to faster turnaround times, automated routing, and real-time tracking. This has improved efficiency, follow-ups, and convenience for all stakeholders, including vendors, staff, and parents.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

N/A

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Dedicated custodians, groundskeepers, and operations staff significantly enhance our schools' efficiency, safety, and overall functionality. Their work ensures a clean, safe, and well-maintained environment, directly impacting student well-being and academic performance, as well as long-term cost savings. "Using DocuSign has proven effective: This has streamlined the process for school sites in that multiple people can asynchronously "sign" an agreement at once and at any location. The process is also more transparent and organized for stakeholders, with automatic reminders and audit trails that ensure all documents are completed on time and with the necessary approvals. We can create templates within the system to establish a more consistent workflow, processes, and communication wording for this platform.

Since the team shares one distribution account, coworkers can step in when a peer is out of the office.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on our analysis, we will continue with the same plan for the 2024-27 LCAP.

Updated 4.3 and renamed to 4.2.

To ensure that all systems and facilities are operating efficiently, so staff and teachers can focus on teaching

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Efficient System – Innovative Workforce (Base)	<p>The Superintendent’s Council and support staff in the Superintendent’s Office lead strategic planning and strive to ensure that work is coordinated across departments and school sites, purposeful and aligned with the San José Unified vision, and consistent with all applicable laws and regulations.</p> <p>At every school, a dedicated custodian sets up for events and breaks them down afterward, keeping the campus clean. Middle schools are supported by a half-time groundskeeper and high schools by a full-time groundskeeper. Groundskeepers at elementary schools and other Operations, Maintenance, and Grounds staff visit school locations as needed. The Operations, Maintenance, and Grounds department’s leadership team, in collaboration with coordinators and heads in each branch of work – custodial, warehouse, property monitoring, grounds, and maintenance –, assigns jobs, provides training and mentorship, and addresses emergencies as needed.</p> <p>There are two main branches of the Procurement department: some staff oversee construction and/or long-term facility use agreements, while others make purchases and process service agreements on behalf of departments and school sites. The Fiscal Services department also supports departments and school sites,</p>	\$37,412,299.27	No

Action #	Title	Description	Total Funds	Contributing
		each of which has an assigned fiscal representative to assist with budgeting and accounting, as well as managing revenues and expenses and ensuring employees are paid.		
4.2	Efficient System – Additional Resources and Services (Base)	<p>The most significant investments in additional resources and services that are not explicitly allocated for foster youth, English Learners, and/or low-income students in this goal area include utilities (water, electricity, and sewage), maintenance tools and supplies, contracts, risk management claims, and furniture.</p> <p>Metric being used to monitor the action: Metric 4.2</p> <p>LREBG Funds supporting their action: \$300K in the first year (2025-26)and \$\$165K in the following two years (2026-27, and 2027-28).</p>	\$35,092,636.59	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
5	Broadway: Increase graduation rates, particularly for Students with Disabilities. Total Equity multiplier funds received are \$819,983 (\$269,468 for Broadway HS and \$550,515 for Liberty HS). Of this total, \$252,974 is reported under Goal 5 for Broadway HS and is related to the indirect cost of \$16,494 (Indirect cost rate = 6.53%), which is included in Goal 4.3, efficient system (base), and is also identified as Other State Funds.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Broadway has engaged educational partners in developing their SPSA to identify goals and strategies that best meet their students' needs. The school community has identified an improved graduation rate for SWD, the group we are required to address.

We are required to include the student group that received the lowest performance level on the 2023 dashboard. The overall suspension rate increased slightly in the 2022-2023 school year, and Students with Disabilities received the lowest performance indicator on the 2023 dashboard. Improved support for behaviors will lead to more time in class and improved graduation rates.

Broadway Continuation High School is eligible to receive Equity Multiplier funding, which is additional state funding allocated to schools with 70% or more socioeconomically disadvantaged students and a non-stability rate above 25%. A student is identified as non-stable if they are enrolled for fewer than 245 consecutive days in a single school. Broadway is designed to support students in an alternative setting, and students enter and leave at various times in the school year depending on their needs.

Broadway's graduation rate, while showing signs of improvement, is still below our goal. In the 22-23 school year, our rate stood at 71.3%, a figure that falls significantly short of our expectations and represents a 2.3% decline from the previous year.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	College Career Indicator California School Dashboard	Year: 2022-23 All: . 9 % EL: 0% SED: .9% HI:1%	Year: 2023-24 All: . 1.9% EL: 0% SED: 2.1% HI: 2.1%	(Metric retired during Year 1 due to programmatic changes and elimination)	All 2.0 % EL: 1.0% SED: 2.0% HI: 2.0% (Metric retired during Year 1 due to programmatic changes and elimination of funding)	All: .+1.0% EL: 0% SED: +1.2% HI: +1.1%
5.2	Suspension Rates California School Dashboard, percent suspended at least one day (Action 3.1 Enhanced Resources Innovative Work)	Year: 2022-2023 All- 8.9% SWD: 15.1%	Year: 2023-24 All- 7.3% SWD: 11.5%	(Metric retired during Year 1 due to programmatic changes and elimination of funding)	All -5.9% SWD: 12% (Metric retired during Year 1 due to programmatic changes and elimination of funding)	All -1.6% SWD: -3.6%

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

The district made significant progress in implementing our planned actions:

Successful Implementation:

Broadway: followed and was consistent in executing these actions: Uniform Grading Policy – Ensuring consistency in grading practices to provide clear expectations for students, Graduation Support – Placing students on the California minimum graduation plan when necessary to keep them on track, Graduation Support – Placing students on the California minimum graduation plan when necessary to keep them on track, Attendance & Transportation – Addressing attendance barriers and ensuring students have access to VTA transportation, Staff & Counselor Outreach – Proactive engagement from staff and counselors to connect with students in need, Family Engagement – Holding meetings with students and families to create collaborative solutions for academic and personal success and putting students on academic contracts.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

This was a new allocation and the site only utilized 69% of the budget. We conducted fewer trainings for the course of the year, therefore, we had a carryover of \$77,216 and will be fully spent in 2025-2026.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Based on our analysis of metrics and outcomes, the implementation of actions showed a positive trend upward in College Career indicator and a decrease in suspension rates. The district saw a 2.1% improvement in College career indicator and a decrease of 1.6% in suspension rates.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Goal is retired after Year 1 due to programmatic changes and elimination of funding.

A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Positive Climate Data Metric 2 - Discontinued	Broadway places a strong emphasis on its climate and culture. To further this goal, we are actively collaborating with diverse agencies to provide comprehensive services that enrich our students' experiences while fostering an inclusive and supportive school environment.		No
5.2	Credit Recovery Data Metric 1 - Discontinued	Provide additional credit recovery options outside of the regular school day and school year.		No
5.3	Instructional Resources Data Metric 1, 2 - Discontinued	Research highlights the pivotal role of technology in meeting the multifaceted learning needs of high-needs high school students. Offering enriched visual learning opportunities, coupled with interactive features to stimulate active participation and collaboration, is imperative for this demographic, particularly those who excel in dynamic, participatory learning settings. By leveraging these strategies, educators can cultivate inclusive, nurturing		No

Action #	Title	Description	Total Funds	Contributing
		learning environments tailored to the distinct needs of high-needs students, thereby equipping them with the skills and resilience necessary for future achievements.		
5.4	Professional Development Data Metric 1, 2 - Discontinued	Provide professional development with an instructional coach that includes collaborative planning focused on student needs. Training and planning will utilize available data to identify students and skills that need additional support. Professional development will also include opportunities to observe best practices at other model continuation schools		No
5.5	Learning Experiences/ Transportation Data Metric 1,2 - Discontinued	This action aligns with the WASC report. Provide transportation passes for students who live under the 3.5-mile busing threshold. Provide transportation for off-campus engaging activities, including college and career experiences. Increase access to CTE courses to improve the college and career readiness indicator.		No
5.6	English Learner Support Metric 1, 2 - Discontinued	English Learner program coordinator will use ELPAC data to work with staff and students and create appropriate support in class.		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
6	Liberty Alternative: Improving academic outcomes for students in all subgroups by improving curriculum alignment with state standards. Total Equity multiplier funds received are \$819,983 (\$269,468 for Broadway HS and \$550,515 is for Liberty) Of this total, \$516,818 is reported under Goal 6 for Liberty Alternative, and related indirect cost of \$33,697 (Indirect cost rate = 6.52% is included in goal 4.3 efficient system (base) and also identified as Other State Funds.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

Liberty has engaged educational partners in the development in their SPSA to identify goals and strategies that best meets the needs of their students. The school community has identified improved academic achievement. Strategies to support attendance, English language development, and academics will support that goal. We are required to include the student group that received the lowest performance level on the 2023 dashboard. Liberty received the lowest performance indicator for English Language Performance, ELA for all students and for SED, Math and Chronic Absenteeism for all students and for SED and HI.

Liberty Alternative School is eligible to receive Equity Multiplier funding. This is additional state funding is allocated to schools with seventy percent or higher socioeconomically disadvantaged students and a non-stability rate higher than twenty-five percent. A student is identified as being non-stable if they are enrolled for less than 245 continuous days in one school. Liberty is an alternative setting that provides long term independent studies and students enter and leave at various times in the school year depending on their needs.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
6.1	English Language Arts (ELA) State Standardized Assessment–Performance Indicator Source: DataQuest (Action 3.1 Enhanced Resources Innovative Work)	Year: 2022-2023 All Students Grades 6- 8 &11: 25.61% SED: 22.03%	Year: 2023-24 All Students Grades 6-8 & 11: 13.5% SED: 6.67%	Metric retired during Year 1 due to programmatic changes and elimination of funding)	All Students Grades 6-8 &11: 28% SED: 25.0% (Metric retired during Year 1 due to programmatic changes and elimination of funding)	All Students Grades 6-8 & 11: -12.11% SED: -15.36%
6.2	Math State Standardized Assessment–Performance Indicator Source: DataQuest (Action 3.1 Enhanced Resources Innovative Work)	Year: 2022-23 All Students Grades 6-8 &11: 2.63% HI: 0% SED:1.85%	Year: 2023-24 All Students Grades 6-8 &11: .88% HI: * % SED: *%	Metric retired during Year 1 due to programmatic changes and elimination of funding)	All Students Grades 6-8 &11: 5.63% HI: 3.0% SED: 4.0% (Metric retired during Year 1 due to programmatic changes and elimination of funding)	All Students Grades 6-8 &11: -1.75% HI: *% SED: *%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
6.3	English Learner Proficiency Assessment (ELPAC) Percentage making progress towards English language proficiency Source: California School Dashboard (Action 3.1 Enhanced Resources Innovative Work)	Year: 2022-23 25.5%	Year: 2023-24 20.3%	Metric retired during Year 1 due to programmatic changes and elimination of funding)	28.5% (Metric retired during Year 1 due to programmatic changes and elimination of funding)	-5.2%
6.4	Student Engagement: Chronic Absenteeism Source: California School Dashboard (Action 3.1 Enhanced Resources Innovative Work)	Year: 2022-23 80.7% HI: 80% SED: 86.5%	Year: 2023-24 76.1% HI: 77.5% SED: 75%	Metric retired during Year 1 due to programmatic changes and elimination of funding)	77.7% HI: 73% Red SED: 83.5% (Metric retired during Year 1 due to programmatic changes and elimination of funding)	-4.6% HI: -2.5% Orange SED: -11.5%
6.5	College Career Indicator Source:	Year: 2022-23 All Students: 3% EL: 0%	Year: 2023-24 All Students: 8.9%	Metric retired during Year 1 due to	All: 6% EL:3.0% SED: 5.0%	All: 5.9% EL:4.5% SED: 2.6%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard (Action 3.1 Enhanced Resources Innovative Work)	SED: 2% HI: 2.1%	EL: 4.5% SED: 4.6% HI: 4.0%	programmatic changes and elimination of funding)	HI: 5.1% (Metric retired during Year 1 due to programmatic changes and elimination of funding)	HI: 2.0%

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Liberty made progress in most of the planned actions.

Successful Implementation:

Liberty: Successfully transitioned to the board-approved Springboard English curriculum. We have also transitioned to Springboard Algebra. Our teachers are working diligently with our instructional coaches in transitioning to the Biology NGSS curriculum. The challenge had been to find the time to release teachers so that they can work together to walk through the new curriculum, so that they can better support students. It has been effective as there has been more buy-in. The school staff worked together in diving into the curriculum. "Diving into the curriculum" promoted a deep, collaborative exploration of the curriculum, focusing on its implementation and improvement through teacher-led initiatives and professional development, ultimately enhancing student learning.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

This was a new allocation, and the site utilized only 31% of the budget. We conducted fewer training sessions throughout the year; therefore, we had a carryover of \$357,037.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Action 6.1-6.3: Extended Day and Year demonstrated a significant improvement in Chronic absenteeism and College Career Indicator. Chronic absenteeism decreased by 4.6% and the College Career Indicator improved by 5.9%

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

Goal retired after Year 1 due to programmatic changes and elimination of funding.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
6.1	Extended Day and Year - Discontinued	After-school tutoring and intervention support for Math, ELD, and ELA will be provided for students who are not reclassified, at risk for LTEL, scoring below grade level in core content, or off track for graduation in four years. Additional resources will be purchased to improve student access to core content in the extended day and year sessions.		No
6.2	Professional Development - Discontinued	Professional development with a focus on the needs of alternative school students, implementing state content standards in an alternative setting, and use of the instructional framework to systematically teach content.		No
6.3	Data Analysis and Implementation - Discontinued	Extra duty for staff members to review data and monitor implementation of plan strategies. Extra duty to lead increased student engagement and ownership of the learning process.		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
7	Empire Gardens Elementary - Improving ELPI in EL; suspension rates in ALL, SED and SWD. Total Equity multiplier funds received are \$251,666	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

Empire Elementary School is eligible to receive Equity Multiplier funding, which is additional state funding allocated to improve schools with 70% or more socioeconomically disadvantaged students and a non-stability rate above 25%. A student is identified as non-stable if they are enrolled for fewer than 245 consecutive days in a single school.

Empire Elementary School has engaged educational partners in developing its SPSA to identify goals and strategies that best meet its students' needs. The school community has identified improving ELPI in EL; suspension rates in ALL, SED, and SWD.

Empire Elementary School's suspension rate increased slightly in the 2024-25 school year. Students with Disabilities received the lowest performance indicator on the 2024 dashboard. Improved support for behaviors will lead to more time in class and improved graduation rates.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
7.1	EL Progress	Year 2024-25 EL 30.2%	N/A	Year 2025-26 EL 16.7%	33%	EL -13.5%%
7.2	Suspension rate California Dashboard (Dataquest) (Action 3.1 Enhanced Resources Innovative Work)	Year: 2024-25 All Students: 6.7% SED: 6.6%% SWD: 13.4%	N/A	Year 2025-26 All Students: 7.3% SED: 9.2% SWD: 7%	All Students: 4.0% SED: 4.0% SWD: 10.0%	All Students: +.6% SED: +2.6% SWD: -6.40%

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

We will engage a Literacy Consultant to enhance academic language development across all content areas. We will also continue our partnership with a Math Consultant to support the ongoing implementation of the new math framework and foster meaningful student discourse in mathematics for second-language learners. The funds will be spent over three school years. We are committed to Academic Language Development (ALD) across all content areas, ensuring that students receive language support throughout the school day. We will hire a Literacy consultant for professional development. \$24,999; We will continue with the second year of math instructional support with a consultant and professional development during the instructional day. \$24,999; Teacher professional development and planning. \$25,000; We are hiring a interactive recess program to support students during unstructured times. \$0.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

N/A - New Goal

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Effective (SWD Suspensions): The targeted behavior supports and interactive recess program appear highly effective for Students with Disabilities, as suspension rates for this group dropped significantly by 6.4% (from 13.4% to 7.0%).

EL Progress: The current strategies (consultants/PD) have not yet yielded positive results for English Learner progress, which has declined by 13.5%.

Suspension rates for "All Students" and "SED" students increased, suggesting that while the behavioral interventions worked well for SWD students, they were less effective or insufficient for the broader student population and those from low-income backgrounds.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

The data suggest a need to re-evaluate the specific instructional strategies for English Learners, given the drop in proficiency, while continuing the successful behavioral interventions for Students with Disabilities.

We will integrate English Language Development (ELD) across all content areas. Firstly, clear language objectives will be established that align with each subject's academic standards. Teachers will embed language development opportunities within their lessons, incorporating vocabulary, sentence structures, and discourse patterns relevant to the content. Additionally, it promotes language-rich environments where students engage in meaningful discussions, debates, and collaborative activities. Provide scaffolding techniques such as graphic

organizers, sentence frames, and language models to support learners' comprehension and expression. Encourage interdisciplinary projects that require students to apply language skills in various contexts. Professional development and ongoing support for teachers are crucial to ensure they have the strategies and resources to effectively integrate ELD into their curriculum. Regular assessment of language proficiency and academic progress helps tailor instruction to meet students' evolving needs. By fostering a culture of language integration across all content areas, schools can empower students to become proficient communicators and critical thinkers across diverse academic domains.

*****The proposed purchase of Chromebooks using Equity Multiplier funds is aligned with the requirements outlined in California Education Code Section 42238.024, which requires that funds be used to provide evidence-based services and supports that improve outcomes for students with the greatest needs.

Access to a dedicated device is a foundational condition for delivering many of the evidence-based instructional strategies currently implemented across our schools. Research consistently demonstrates that 1:1 device access, when paired with intentional instructional design, supports improved student outcomes in key areas such as literacy development, differentiated instruction, formative assessment, and targeted intervention. These practices are particularly critical for students identified through local data as needing additional academic and language support.

Chromebooks directly enable the implementation of evidence-based practices, including:

Differentiated, adaptive learning platforms that respond to individual student performance in real time

Frequent formative assessment and feedback cycles that inform instructional adjustments

Access to digital literacy tools and scaffolded reading supports for multilingual learners

Extended learning opportunities beyond the school day

Local data further supports this investment. Analysis of student performance indicates that students in Equity Multiplier schools experience disproportionate gaps in consistent, reliable access to instructional technology

during the school day, which limits their ability to fully engage in these research-based strategies. Providing additional devices addresses this barrier and strengthens the overall instructional program.

This use of funds is supplemental and does not supplant existing funding sources. The district has already made prior investments to provide baseline Chromebook access for students through LCFF base funds and other funding streams. Those existing devices established a baseline level of access; Equity Multiplier funds are being used to provide additional access beyond that baseline, specifically for students with the greatest needs. Equity Multiplier funds are being used specifically to increase and stabilize access for students with the highest needs—ensuring that every identified student has consistent, individual access to a device when and where it is needed for instruction.

In this way, the Chromebook purchase builds upon—not replaces—existing technology investments. It expands access beyond the baseline level already provided, allowing Equity Multiplier schools to more fully implement and sustain evidence-based instructional practices.

Ultimately, this investment is not about devices themselves, but about ensuring that students furthest from opportunity can fully access the supports, instruction, and learning conditions they need to succeed.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
7.1	Professional Development. Metric 7.1, 7.2	<p>This funding will support high-impact professional development for consultants who will work directly with teachers to strengthen instruction in literacy and math. It will also cover substitute costs and teacher stipends to ensure smooth collaboration and continuous learning without disrupting classroom instruction.</p> <p>Empire Elementary urgently needs stronger behavior supports and targeted interventions to reduce suspensions, increase instructional time, and improve academic performance, particularly for English Learners (ELs), Students with Disabilities (SWD), and Socioeconomically Disadvantaged (SED) students.</p> <p>These integrated supports aim to improve student engagement, reduce disruptions, and accelerate EL progress (ELPI) while ensuring equitable access to learning. Because these challenges affect a wide range of students—including all students, ELs, SWD, and SED—the actions are implemented school-wide to build a safe, supportive, and academically focused environment for all learners.</p> <p>This funding is planned for the 2025-26 fiscal year.</p>		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
8	Lowell Elementary - Improving ELPI in EL; ELA in All, EL, SED, HISP; suspension rates in All, EL, SED; chronic absenteeism in SWD. Total Equity multiplier funds received are \$317,400	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

Lowell Elementary School is eligible to receive Equity Multiplier funding, which is additional state funding allocated to schools with 70% or more socioeconomically disadvantaged students and a non-stability rate above 25%. A student is identified as non-stable if they are enrolled for fewer than 245 consecutive days in a single school.

Lowell Elementary School has engaged educational partners in the development of its SPSA to identify goals and strategies that best meet the needs of its students. The school community has identified improving ELPI in EL; ELA in All, EL, SED, and HISP; suspension rates in All, EL, and SED; and chronic absenteeism in SWD.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
8.1	EL Progress	Year 2024-25 EL 29.5%	N/A	Year 2025-26 EL 45.5%	EL 31%	EL +16%
8.2	ELA Academic (Action 3.1 Enhanced Resources Innovative Work)	Year 2024-25 ALL -121.5 EL -135.7 SED -124.3 HISP -128	N/A	Year 2025-26 ALL -113 EL -125.1 SED -116.9 HISP -117.6	ALL -118 EL -132 SED -121 HISP -125	ALL +8.5 EL 10.6 SED 7.4 HISP 10.4
8.3	Chronic Absenteeism (Action 3.1 Enhanced Resources Innovative Work)	Year 2024-25 SWD 45.9%	N/A	Year 2025-26 SWD 35%	SWD 42%	SWD -10.9%
8.4	Suspension (Action 3.1 Enhanced Resources Innovative Work)	Year 2024-25 All 5.3% EL 4.2% SED 4.9%	N/A	Year 2025-26 All 5.3% EL 4.1% SED 5.2%	All 3.5% EL 3.5% SED 3.5%	All 0% EL -0.1% SED -0.3%

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

The school identified priority areas through a comprehensive review of multiple data sources, including chronic absenteeism, suspension trends, English Learner progress on the ELPAC, and student performance in English language arts and mathematics on the CAASPP. This analysis informed a focused, multi-year improvement plan designed to strengthen instruction, increase student engagement, and provide timely academic and behavioral supports.

To support this plan, the school is investing in sustained instructional planning by compensating staff for summer collaboration sessions over three years (\$41,234). These sessions allow teachers to refine curriculum, align strategies, and prepare targeted supports before the school year begins. During the school year, contracted tutors will provide intervention within the school day (\$60,000 over three years), so students receive immediate, consistent academic assistance. In addition, a behavior interventionist (\$216,166 over three years) will partner with staff and students to improve engagement, reduce behavioral barriers to learning, and strengthen a positive school climate.

Together, these coordinated actions create a structured approach to improving attendance, behavior, and academic outcomes while ensuring students receive both preventative and responsive supports.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

N/A - New Goal

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

High Effectiveness: EL Progress significantly improved (+16%), and Chronic Absenteeism for SWD dropped substantially (-10.9%). Continue Monthly recognition of perfect attendance and monthly recognition of classroom positive attendance.

Mixed Effectiveness: ELA scores showed improvement across all subgroups (gaps narrowed by roughly 7-10 points), but Suspension rates remained stagnant or slightly increased for SED students. Continue monthly review of suspension data rates and identify the cause to work closely with parents and behavior intervention services.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

The plan maintains ongoing investment in behavior intervention and tutoring services to build on demonstrated improvements in attendance and English learner performance. Sustaining these supports reflects evidence that consistent behavioral coaching and targeted, in-school intervention contribute to increased engagement and stronger learning outcomes.

In addition, supplemental instructional materials have been introduced in grades 3–5 to strengthen foundational literacy, with a specific emphasis on systematic phonics instruction. This approach aligns with established research showing that explicit, structured phonics instruction improves reading accuracy, fluency, and comprehension for developing readers.

***** The proposed purchase of Chromebooks using Equity Multiplier funds is aligned with the requirements outlined in California Education Code Section 42238.024, which requires that funds be used to provide evidence-based services and supports that improve outcomes for students with the greatest needs.

Access to a dedicated device is a foundational condition for delivering many of the evidence-based instructional strategies currently implemented across our schools. Research consistently demonstrates that 1:1 device

access, when paired with intentional instructional design, supports improved student outcomes in key areas such as literacy development, differentiated instruction, formative assessment, and targeted intervention. These practices are particularly critical for students identified through local data as needing additional academic and language support.

Chromebooks directly enable the implementation of evidence-based practices, including:

Differentiated, adaptive learning platforms that respond to individual student performance in real time

Frequent formative assessment and feedback cycles that inform instructional adjustments

Access to digital literacy tools and scaffolded reading supports for multilingual learners

Extended learning opportunities beyond the school day

Local data further supports this investment. Analysis of student performance indicates that students in Equity Multiplier schools experience disproportionate gaps in consistent, reliable access to instructional technology during the school day, which limits their ability to fully engage in these research-based strategies. Providing additional devices addresses this barrier and strengthens the overall instructional program.

This use of funds is supplemental and does not supplant existing funding sources. The district has already made prior investments to provide baseline Chromebook access for students through LCFF base funds and other funding streams. Those existing devices established a baseline level of access; Equity Multiplier funds are being used to provide additional access beyond that baseline, specifically for students with the greatest needs. Equity Multiplier funds are being used specifically to increase and stabilize access for students with the highest needs—ensuring that every identified student has consistent, individual access to a device when and where it is needed for instruction.

In this way, the Chromebook purchase builds upon—not replaces—existing technology investments. It expands access beyond the baseline level already provided, allowing Equity Multiplier schools to more fully implement and sustain evidence-based instructional practices.

Ultimately, this investment is not about devices themselves, but about ensuring that students furthest from opportunity can fully access the supports, instruction, and learning conditions they need to succeed.

A report of the Total Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year’s actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
8.1	Rigorous Curriculum-Innovative Workforce - EL Progress, ELA, Chronic absenteeism, Suspensions	<p>On top of base staffing, schools receive an extra 20% of teacher staffing above their base, multiplied by the proportion of their projected students who are foster youth. Funding will support behavior specialists who will work with students to reduce chronic absenteeism and suspensions while promoting a positive school climate. Specialists will collaborate with instructional coaches to use student data to address behavior needs and improve outcomes, particularly for English Learners in ELA and language progress.</p> <p>This funding is planned for the 2025-26 fiscal year.</p>		No

Action #	Title	Description	Total Funds	Contributing
8.2	Rigorous Curriculum-Innovative Workforce - Metric 8.1, 8.2	<p>In addition to the base staffing, schools receive an extra 20% of teacher staffing, determined by multiplying the base amount by the proportion of projected students who are foster youth, English Learners (EL), or students from Socioeconomically Disadvantaged (SED) backgrounds. This allocation aims to provide additional support for these student populations. Schools have the flexibility to assign this additional staffing in various ways to meet the specific needs of these groups. Funding will be used to directly support the students with contracted tutoring services.</p> <p>This funding is planned for the 2025-26 fiscal year.</p>		No
8.3	Instructional Resource Data. Metric 8.1, 8.2	<p>Instructional coach professional development planning session to prepare for the school year.</p> <p>This funding is planned for the 2025-26 fiscal year.</p>		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
9	Broadway High School - Improving suspension rates in ALL, EL, LTEL, SED, SWD and HI; chronic absenteeism and graduation rates for ALL, Total Equity multiplier funds received are \$299,139. LEA plans to spend in the following amount and year: 2026-27 \$152,520 and 2027-28 \$146,619 (will be added to the 2027-28 LCAP),	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Broadway has engaged educational partners in developing their SPSA to identify goals and strategies that best meet their students' needs. The school community has identified an improved graduation rate for SWD, the group we are required to address.

We are required to include the student group that received the lowest performance level on the 2023 dashboard. The overall suspension rate increased slightly in the 2022-2023 school year, and Students with Disabilities received the lowest performance indicator on the 2023 dashboard. Improved support for behaviors will lead to more time in class and improved graduation rates.

Broadway Continuation High School is eligible to receive Equity Multiplier funding, which is additional state funding allocated to schools with 70% or more socioeconomically disadvantaged students and a non-stability rate above 25%. A student is identified as non-stable if they are enrolled for fewer than 245 consecutive days in a single school. Broadway is designed to support students in an alternative setting, and students enter and leave at various times in the school year depending on their needs.

Broadway's graduation rate, while showing signs of improvement, is still below our goal. In the 22-23 school year, our rate stood at 71.3%, a figure that falls significantly short of our expectations and represents a 2.3% decline from the previous year.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
9.1	Suspension Rate	2024-25 All: 17.8% EL: 18.4% HISP: 18.3% LTEL: 23.3% SED: 20.2% SWD: 27.4%	N/A	N/A	ALL: 14% EL: 15% HISP: 16% LTEL: 20% SED: 17% SWD: 24%	N/A
9.2	Graduation Rate	2024-25 ALL: 78.8%	N/A	N/A	ALL: 81%	N/A
9.3	Chronic Absenteeism Resource: Tableau	2025-26 ALL: 66.40%	N/A	N/A	ALL: 63%	N/A
9.4	College/Career	2024-25 ALL: 4.3% SWD: 0.0%	N/A	N/A	ALL: ALL: 6 % SWD: 1%	N/A

Goal Analysis [2025-26]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

N/A

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

N/A

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

N/A

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

N/A

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
9.1	Rigorous Curriculum-Innovative Workforce - Suspensions, Chronic Absenteeism, Graduation Rate	<p>On top of base staffing, schools receive an extra 20% of teacher staffing above their base, multiplied by the proportion of their projected students who are foster youth. Funding will support behavior specialists who will work with students to reduce chronic absenteeism and suspensions while promoting a positive school climate. Specialists will collaborate with instructional coaches to use student data to address behavior needs and improve outcomes, particularly for English Learners in ELA and language progress.</p> <p>This funding is planned for the 2026-27 fiscal year.</p>	\$51,125.00	No
9.2	Credit Recovery - Data Metric 9.2	Provide additional credit recovery options outside of the regular school day and school year.	\$101,395.39	No

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$26,168,354	\$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
7.662%	0.000%	\$0.00	7.662%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
<p>1.2</p>	<p>Action: Rigorous Curriculum – Innovative Workforce</p> <p>Need: Need additional staff to work with students in smaller groups to improve ELA and Math skills.</p> <p>Scope: LEA-wide</p>	<p>SJUSD identified that our EL students are behind SED and SWD. The additional staff will increase their ELA and Math skills.</p>	<p>Goal 1 Metric 2, 4 We will monitor progress in increasing ELA and math percentage of our EL as well as all students.</p>
<p>1.4</p>	<p>Action: Rigorous Curriculum – Additional Resources and Services</p> <p>Need: The district is implementing a new system (Ellevation) to collect data to efficiently identify and track students progress. An additional service is provided. Please see Action 1.4.</p> <p>Scope: LEA-wide</p>	<p>SJUSD noted the need for a better system to track EL growth. This will provide us with the data necessary to implement the appropriate lesson plans to meet the needs of the students.</p>	<p>Goal 1 Metric 2, 4 We will monitor progress in increasing reclassification, EL progress, ELA, and math percentage of our EL students</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
<p>2.2</p>	<p>Action: Unified Community – Innovative Workforce</p> <p>Need: The indicated need for unduplicated students is to have a caring adult on campus to monitor their achievements, provide support, and communicate with families. More services are provided. Please see Action 2.2.</p> <p>Scope: LEA-wide</p>	<p>The extra administrators focus on tracking data and growth for the Special Ed, EL, and low-income students and work with staff to implement effective instructional strategies, such as the instructional framework based on Fischer and Frey’s gradual release of responsibility.</p>	<p>Metrics 2.2 and 2.3. We will monitor progress using district-internal assessments, including grades, framework implementation, attendance, and discipline data.</p>
<p>3.2</p>	<p>Action: Enhanced Resources – Innovative Workforce</p> <p>Need: Foster youth, low-income, and homeless students have higher instances of absenteeism, which negatively impacts their access to</p>	<p>The Student Services team has additional team members who provide additional counseling, family outreach, and connections to services for Foster and Low-income students and families.</p>	<p>Goal 3 Metric 2, 3, 4, 5. We will monitor progress in decreasing chronic absenteeism, dropout, and suspension rates for our foster youth, EL, and Low-income students.</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>instruction. More services are provided. Please see Action 3.2.</p> <p>Scope: LEA-wide</p>		
<p>3.4</p>	<p>Action: Enhanced Resources – Additional Resources and Services</p> <p>Need: An afterschool program (ELOP/ASES) for foster youth, EL, and low-income students was required to provide enrichment activities. In addition, a safe place to be after school so that parents can work. More services are provided. Please see Action 3.4</p> <p>Scope: LEA-wide</p>	<p>In compliance with state regulations, SJUSD created an after-school program that gives foster children, English Language Learners, and low-income kids access to extra resources, including reading, math, physical education, and other enrichment activities.</p>	<p>Goal 3 Metric 2, 3, 4. We will monitor progress by considering input from parents of the participating students. We will seek feedback from our families and students through survey results.</p>

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
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For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

This section is not applicable.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

This section is not applicable.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	This section is not applicable.	This section is not applicable.
Staff-to-student ratio of certificated staff providing direct services to students	This section is not applicable.	This section is not applicable.

2026-27 Total Planned Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$341,555,612	\$26,168,354	7.662%	0.000%	7.662%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$351,651,746.60	\$159,986,052.10	\$17,867,850.14	\$38,717,164.72	\$568,222,813.56	\$461,252,456.81	\$106,970,356.75

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Rigorous Curriculum-Innovative Workforce (Base)	All	No			All Schools	ongoing	\$308,313,311.39	\$0.00	\$183,830,315.52	\$93,043,603.44	\$631,520.51	\$30,807,871.92	\$308,313,311.39	0.000%
1	1.2	Rigorous Curriculum – Innovative Workforce	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	ongoing	\$23,342,832.50	\$0.00	\$22,215,015.08	\$0.00	\$0.00	\$1,127,817.42	\$23,342,832.50	0.000%
1	1.3	Rigorous Curriculum – Innovative Workforce (Base)	All	No			All Schools	ongoing	\$0.00	\$36,405,633.91	\$1,794,043.58	\$23,154,286.26	\$10,085,696.08	\$1,371,607.99	\$36,405,633.91	0.000%
1	1.4	Rigorous Curriculum – Additional Resources and Services	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	ongoing	\$0.00	\$1,662,060.98	\$917,988.60	\$0.00	\$0.00	\$744,072.38	\$1,662,060.98	0.000%
2	2.1	Unified Community – Innovative Workforce (Base)	All	No			All Schools	ongoing	\$47,260,671.21	\$0.00	\$45,701,828.82	\$1,469,435.69	\$89,406.70	\$0.00	\$47,260,671.21	0.000%
2	2.2	Unified Community – Innovative Workforce	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	ongoing	\$8,957,592.47	\$0.00	\$6,696,617.02	\$0.00	\$0.00	\$2,260,975.45	\$8,957,592.47	0.000%
2	2.3	Unified Community – Additional Resources and Services (Base)	All	No			All Schools	ongoing	\$0.00	\$7,807,933.55	\$6,738,417.07	\$51,416.48	\$630,000.00	\$388,100.00	\$7,807,933.55	0.000%
3	3.1	Enhanced Resources – Innovative Workforce (Base)	All	No			All Schools	ongoing	\$32,971,227.77	\$0.00	\$24,590,455.61	\$8,186,175.32	\$194,596.84		\$32,971,227.77	0.000%
3	3.2	Enhanced Resources – Innovative Workforce	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	ongoing	\$2,943,397.20	\$0.00	\$2,129,917.07	\$805,905.05	\$844.33	\$6,730.75	\$2,943,397.20	0.000%
3	3.3	Enhanced Resources – Additional Resources and Services (Base)	All	No			All Schools	ongoing	\$0.00	\$9,504,301.04	\$2,998,214.04	\$1,009,320.00	\$5,496,767.00	\$0.00	\$9,504,301.04	0.000%

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
3	3.4	Enhanced Resources – Additional Resources and Services	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	ongoing	\$0.00	\$16,396,395.29	\$1,315,571.48	\$14,777,649.81	\$40,174.00	\$263,000.00	\$16,396,395.29	0.000%
4	4.1	Efficient System – Innovative Workforce (Base)	All	No			All Schools	ongoing	\$37,412,299.27	\$0.00	\$29,202,455.47	\$7,822,230.88	\$387,612.92	\$0.00	\$37,412,299.27	0.000%
4	4.2	Efficient System – Additional Resources and Services (Base)	All	No			All Schools	ongoing	\$0.00	\$35,092,636.59	\$23,520,907.24	\$9,513,508.78	\$311,231.76	\$1,746,988.81	\$35,092,636.59	0.000%
5	5.1	Positive Climate Data Metric 2 - Discontinued	All	No			Specific Schools: Broadway HS	ongoing								0.000%
5	5.2	Credit Recovery Data Metric 1 - Discountinued	All	No			Specific Schools: Broadway HS	ongoing								0.000%
5	5.3	Instructional Resources Data Metric 1, 2 - Discontinued	All	No			Specific Schools: Broadway HS	ongoing								0.000%
5	5.4	Professional Development Data Metric 1, 2 - Discontinued	All	No			Specific Schools: Broadway HS	ongoing								0.000%
5	5.5	Learning Experiences/ Transportation Data Metric 1,2 - Discontinued	All	No			Specific Schools: Broadway HS	ongoing								0.000%
5	5.6	English Learner Support Metric 1, 2 - Discontinued	All	No			Specific Schools: Broadway HS	ongoing								0.000%
6	6.1	Extended Day and Year - Discontinued	All	No			Specific Schools: Liberty HS	ongoing								0.000%
6	6.2	Professional Development - Discontinued	All	No			Specific Schools: Liberty HS	ongoing								0.000%
6	6.3	Data Analysis and Implementation - Discontinued	All	No			Specific Schools: Liberty	ongoing								0.000%

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
							HS									
7	7.1	Professional Development. Metric 7.1, 7.2	All	No			Specific Schools: Empire Gardens ES	Ongoing								
8	8.1	Rigorous Curriculum-Innovative Workforce - EL Progress, ELA, Chronic absenteeism, Suspensions	All	No				Ongoing								
8	8.2	Rigorous Curriculum-Innovative Workforce - Metric 8.1, 8.2	All	No				Ongoing								
8	8.3	Instructional Resource Data. Metric 8.1, 8.2	All	No				Ongoing								
9	9.1	Rigorous Curriculum-Innovative Workforce - Suspensions, Chronic Absenteeism, Graduation Rate	All	No			All Schools		\$51,125.00	\$0.00		\$51,125.00			\$51,125.00	
9	9.2	Credit Recovery - Data Metric 9.2	All	No			All Schools		\$0.00	\$101,395.39		\$101,395.39			\$101,395.39	

2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$341,555,612	\$26,168,354	7.662%	0.000%	7.662%	\$33,275,109.25	0.000%	9.742 %	Total:	\$33,275,109.25
								LEA-wide Total:	\$33,275,109.25
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Rigorous Curriculum – Innovative Workforce	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$22,215,015.08	0.000%
1	1.4	Rigorous Curriculum – Additional Resources and Services	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$917,988.60	0.000%
2	2.2	Unified Community – Innovative Workforce	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$6,696,617.02	0.000%
3	3.2	Enhanced Resources – Innovative Workforce	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,129,917.07	0.000%
3	3.4	Enhanced Resources – Additional Resources and Services	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,315,571.48	0.000%

2025-26 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$528,921,478.86	\$539,989,940.39

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Rigorous Curriculum-Innovative Workforce (Base)	No	\$287,330,648.71	\$292,102,097.56
1	1.2	Rigorous Curriculum – Innovative Workforce	Yes	\$21,786,716.33	\$22,437,768.86
1	1.3	Rigorous Curriculum – Innovative Workforce (Base)	No	\$31,295,774.82	\$35,811,631.27
1	1.4	Rigorous Curriculum – Additional Resources and Services	Yes	\$2,934,571.13	\$1,554,128.56
2	2.1	Unified Community – Innovative Workforce (Base)	No	\$47,767,579.29	\$43,390,914.50
2	2.2	Unified Community – Innovative Workforce	Yes	\$7,472,684.08	\$7,099,458.51
2	2.3	Unified Community – Additional Resources and Services (Base)	No	\$6,042,766.03	\$7,356,388.77
3	3.1	Enhanced Resources – Innovative Workforce (Base)	No	\$31,226,302.25	\$30,444,653.22
3	3.2	Enhanced Resources – Innovative Workforce	Yes	\$2,772,635.52	\$2,864,475.33
3	3.3	Enhanced Resources – Additional Resources and Services (Base)	No	\$9,004,683.38	\$11,115,745.22

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.4	Enhanced Resources – Additional Resources and Services	Yes	\$11,813,648.75	\$15,415,502.53
4	4.1	Efficient System – Innovative Workforce (Base)	No	\$36,685,406.55	\$35,352,389.19
4	4.2	Efficient System – Additional Resources and Services (Base)	No	\$32,218,996.02	\$34,475,720.87
5	5.1	Positive Climate Data Metric 2 - Discontinued	No		
5	5.2	Credit Recovery Data Metric 1 - Discontinued	No		
5	5.3	Instructional Resources Data Metric 1, 2 - Discontinued	No		
5	5.4	Professional Development Data Metric 1, 2 - Discontinued	No		
5	5.5	Learning Experiences/ Transportation Data Metric 1,2 - Discontinued	No		
5	5.6	English Learner Support Metric 1, 2 - Discontinued	No		
6	6.1	Extended Day and Year - Discontinued	No		
6	6.2	Professional Development - Discontinued	No		
6	6.3	Data Analysis and Implementation - Discontinued	No		
7	7.1	Professional Development. Metric 7.1, 7.2	No	\$251,666.00	\$251,666.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
8	8.1	Rigorous Curriculum- Innovative Workforce - EL Progress, ELA, Chronic absenteeism, Suspensions	No	\$242,400.00	\$242,400.00
8	8.2	Rigorous Curriculum- Innovative Workforce - Metric 8.1, 8.2	No	\$60,000.00	\$60,000.00
8	8.3	Instructional Resource Data. Metric 8.1, 8.2	No	\$15,000.00	\$15,000.00

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$25,345,161	\$30,855,576.86	\$29,534,108.77	\$1,321,468.09	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Rigorous Curriculum – Innovative Workforce	Yes	\$20,586,353.75	\$20,966,282.60	0.000%	
1	1.4	Rigorous Curriculum – Additional Resources and Services	Yes	\$2,190,041.04	\$918,000.04	0.000%	
2	2.2	Unified Community – Innovative Workforce	Yes	\$4,863,889.08	\$4,487,986.35	0.000%	
3	3.2	Enhanced Resources – Innovative Workforce	Yes	\$1,860,721.51	\$1,988,286.86	0.000%	
3	3.4	Enhanced Resources – Additional Resources and Services	Yes	\$1,354,571.48	\$1,173,552.92	0.000%	

2025-26 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$333,472,107	\$25,345,161	0%	7.600%	\$29,534,108.77	0.000%	8.857%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of EC Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
 - If the LEA has unexpended LREBG funds the LEA must provide the following:
 - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
 - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
 - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
 - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
 - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
 - Actions may be grouped together for purposes of these explanations.
 - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
 - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by EC Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

Requirements

School districts and COEs: [EC Section 52060\(g\)](#) and [EC Section 52066\(g\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: [EC Section 47606.5\(d\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and

- For charter schools, see [Education Code Section 47606.5](#).
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
 - Inclusion of action(s) or a group of actions
 - Elimination of action(s) or group of actions
 - Changes to the level of proposed expenditures for one or more actions
 - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
 - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school's educators.
 - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,

- The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school's educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
 - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: [EC Section 42238.024\(b\)\(1\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.
- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.

- The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #
<ul style="list-style-type: none"> • Enter the metric number.
Metric
<ul style="list-style-type: none"> • Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.
Baseline
<ul style="list-style-type: none"> • Enter the baseline when completing the LCAP for 2024–25. <ul style="list-style-type: none"> ○ Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate). ○ Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. ○ Indicate the school year to which the baseline data applies. ○ The baseline data must remain unchanged throughout the three-year LCAP. <ul style="list-style-type: none"> ▪ This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data. ▪ If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners. ○ Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:
 - The reasons for the ineffectiveness, and
 - How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
 - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
 - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
 - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and

- Professional development for teachers.
- If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).
 - School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
 - As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).

- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA’s percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA’s unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA’s needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA’s current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would

divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater

than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.

- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**

- This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).

- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).



**San José
Unified
School District**

**2026-2027
adopted budget**

**2025-2026 estimated actuals and
projections through 2028-2029
follow on pages 160 through 182**

Introduction to Adopted Budget

The adopted budget represents the financial plan to support the LCAP for San José Unified for the 2026-2027 school year based on the available information at the time of publication. The process of developing a school district budget is an ongoing function that is addressed by the Board of Education and staff throughout the school year. As further information is received, the budget will be revised to reflect changes in projected revenues and expenditures. The budget adopted by the Board in June will be modified during the 2026-2027 school year as follows:

<p>September 2026 2025-2026 Unaudited Actuals and Budget Update</p> <p><i>What we will know then:</i></p> <ul style="list-style-type: none"> • Actual property tax revenue for 2026-2027 • Unaudited Actuals for 2025-2026 • Assessor’s Office first update on 2027-2028 property tax collection • State of California’s final budget for 2026-2027
<p>December 2026 2026-2027 First Interim Financial Report</p> <p><i>What we will know then:</i></p> <ul style="list-style-type: none"> • Revenue and expenditures from July 1 to October 31 • Assessor’s Office second update on 2027-2028 property tax collection
<p>March 2027 2026-2027 Second Interim Financial Report</p> <p><i>What we will know then:</i></p> <ul style="list-style-type: none"> • Revenue and expenditures from July 1 to January 31 • Assessor’s Office third update on 2027-2028 property tax collection • State of California’s Proposed Budget for 2027-2028

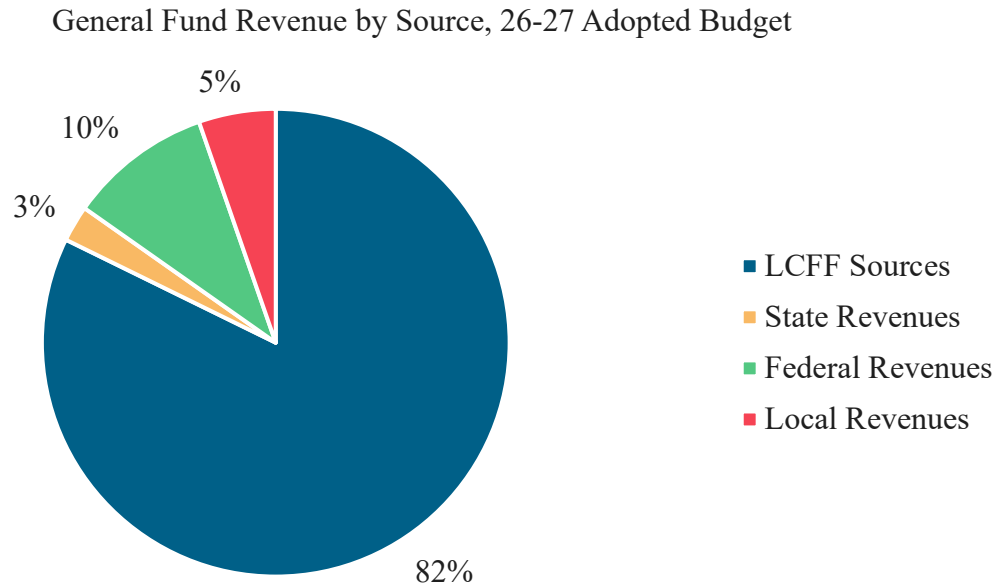
San José Unified’s financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Fund Balance

The accounts of San José Unified are organized based on funds, each of which is a separate account entity. San José Unified maintains fund balances for specific purposes including Restricted General Fund, Student Nutrition, Capital Projects, and Self Insurance. Each fund has an ending fund balance, which is the accumulation of results from prior years. Current year revenues, less current expenditures and transfers, either adds or subtracts from the beginning fund balance each year. The result of these transactions is the ending funding balance for a year, which becomes the beginning fund balance the following year.

Revenue

San José Unified receives four types of revenue: (1) Local Control Funding Formula (LCFF) Sources; (2) Federal Revenues; (3) State Revenues; (4) Local Revenues. The chart below shows projected revenue by source in the 2026-2027 Adopted Budget.



LCFF Sources

As a community funded school district, San José Unified receives more funding from local property taxes than it would receive under the State’s Local Control Funding Formula (LCFF). Local property taxes are projected to account for 89% of LCFF revenue for the district in the 2026-2027 Adopted Budget. The three major components of ongoing property tax revenue are: (1) secured roll taxes; (2) unsecured roll taxes; and (3) redevelopment agency (RDA) pass-through and residual taxes.

<i>Type</i>	<i>Percent of Ongoing Property Tax Revenue</i>
Secured Roll Taxes	86.9%
Unsecured Roll Taxes	6.7%
RDA Pass-through and Residual Taxes	5.3%
Other	1.2%

Per the most recent Santa Clara County Assessor’s Report, San José Unified’s secured roll taxes are generated by the following sources.

<i>Type</i>	<i>Percent of Secured Roll</i>
Single Family Housing	67%
Non-Residential	20%
Multifamily Housing	13%
Mobile Home	<1%

As a community funded school district, San José Unified is more exposed to economic uncertainty because of delayed revenue information and changes in property tax revenue. San José Unified uses tax data and analysis provided by the Santa Clara County Controller-Treasurer Department and the Santa Clara County Assessor’s Office to forecast property tax revenue. Throughout the year, staff monitor market conditions and work with the Assessor’s office to forecast changes in property tax revenue and update projections when additional information is available.

Federal Revenues

Federal revenue is received from the Federal Government and is restricted (categorical), which means it must be expended on specific programs. The major sources include Title I, II, and III, and special education entitlement.

State Revenues

State revenues include funding for After School Education and Safety (ASES) programs, special education, Arts and Music in Schools (AMS), and Expanded Learning Opportunities Program (ELOP). The State of California has not finalized its budget as of the date of preparation of this adopted budget. Changes made during the legislative process may alter assumptions in this report and will be revised accordingly and reported to the Board of Education.

Local Revenues

In addition to property taxes (see LCFF Sources above), San José Unified receives local revenues from leases and rentals, interest earnings, and other local sources.

Expenses

General Fund expenditures are divided into seven major account classifications for reporting purposes.

<i>Category</i>	<i>Summary</i>
Certificated Salaries	Salaries of teachers, administrators, counselors, psychologists, speech-language pathologists, and other employees who maintain a credential with the State of California.
Classified Salaries	Salaries of support staff including instructional aides, maintenance, grounds, custodial, transportation, student nutrition, non-credentialed administrators, and other staff who are not required to maintain an educational credential with the State of California.
Employee Benefits	All employer contributions to the State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security, Health and Welfare Benefits provided to all eligible employees, and other benefit expenses.
Books and Supplies	Items which are consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation functions.
Services	Service agreements for contracted special education and mental health services, software licenses, Expanded Learning Opportunity Program (ELOP) services, After School Education and Safety (ASES) program services, insurance, utilities, and other service contracts.
Capital Outlay	Includes the cost of new and replacement equipment over \$25,000 per item as well as General Fund expenditures for sites and buildings.
Other Outgo	Other Outgo expenditures related to transfers to other funds, debt service payments, and indirect cost transfers. Interfund Transfers Out relate to monies being transferred to other district funds.

The following pages contain the audited figures for 2024-2025, Estimated Actuals for 2025-2026, Adopted Budget for 2026-2027, and multi-year projections for the 2027-2028 and 2028-2029 school years.

2025-2026 2026-2027 2027-2028 2028-2029

One Percent Statistics				
Property Tax per Student Enrollment	\$13,973	\$14,634	\$15,449	\$16,303
Est. Revenue for each 1% Property Tax	\$3,199,829	\$3,364,775	\$3,484,110	\$3,634,833
1% Change in ADA	224	221	219	216
LCFF Gain/Loss for 1% Change in ADA	\$3,191,932	\$3,287,589	\$3,351,065	\$3,415,362
1% Reserve for Economic Uncertainties	\$5,399,899	\$5,682,228	\$5,642,290	\$5,707,550
Cost of 1 Day (All Funds)	\$1,609,503	\$1,738,903	\$1,758,286	\$1,776,110
H&W - Cost of 1% Increase in Rates (All Funds)	\$694,954	\$718,667	\$752,136	\$772,731
1% Base Salary Only Increase (All Funds)	\$2,562,099	\$2,776,571	\$2,802,277	\$2,825,149
1% Salary & Statutory Benefits Increase (All Funds)	\$3,219,727	\$3,472,625	\$3,507,574	\$3,542,964
Enrollment				
Student Instructional Days	180	180	180	180
Census Day Enrollment	24,081	23,808	23,528	23,265
Enrollment Gain (Loss) over prior October	-237	-273	-280	-263
Gain (Loss) Percentage	-0.97%	-1.13%	-1.18%	-1.12%
ADA				
SJUSD Actual ADA	22,369	22,118	21,859	21,616
ADA Gain (Loss)	-142	-252	-259	-243
ADA as Percent of Enrollment	92.89%	92.90%	92.91%	92.91%
Local Control Funding Formula				
Cost of Living Adjustment	2.300%	2.870%	3.300%	3.090%
Unduplicated Count %	48.07%	48.18%	48.45%	49.37%
Property Tax Growth (RDA excluded)	3.60%	4.49%	4.50%	4.50%
Total Funded ADA	22,908	22,639	22,380	22,159
LCFF Base funding per ADA (including add-ons)	\$13,142	\$13,708	\$14,130	\$14,540
LCFF Supplemental funding per ADA	\$1,128	\$1,156	\$1,200	\$1,261
LCFF Concentration funding per ADA	\$0	\$0	\$0	\$0
Total Funding per ADA	\$14,269	\$14,864	\$15,330	\$15,800
% Change in LCFF Base (relative to prior year)	2.93%	4.31%	3.08%	2.90%
Administrator FTE	148	150	150	150
Certificated FTE	1,595	1,599	1,589	1,580
Classified FTE	1,267	1,267	1,267	1,267
Other Revenue				
Mandated Block Grant	\$1,153,978	\$1,183,728	\$1,209,028	\$1,231,815
Measure Y Parcel Tax	\$0	\$0	\$0	\$0
Lottery (Unrestricted) per ADA	\$190.00	\$190.00	\$190.00	\$190.00
Lottery (Restricted) per ADA	\$82.00	\$82.00	\$82.00	\$82.00
Expenditures				
Compensation Step Increase	N/A	0.806%	1.223%	1.235%
Health and Welfare Benefits	\$69,495,365	\$71,866,748	\$75,213,558	\$77,273,104
Employer Rate (Statutory Benefits)				
STRS Rate	19.100%	19.100%	19.100%	19.100%
PERS Rate	26.810%	26.400%	26.800%	25.900%
Medicare	1.450%	1.450%	1.450%	1.450%
Social Security (Classified Only)	6.200%	6.200%	6.200%	6.200%
Income Protection	0.270%	0.270%	0.270%	0.270%
Unemployment Insurance	0.050%	0.050%	0.050%	0.050%
Workers Compensation	1.250%	0.750%	0.750%	1.250%
Classified Salary Total Rates	36.030%	35.120%	35.520%	35.120%
Certificated Salary Total Rates	22.120%	21.620%	21.620%	22.120%

SUMMARY OF ALL FUNDS

2024-2025 Unaudited Actuals															
	Unrestricted General F03	Restricted General F06	Total General Funds	Student Nutrition F131	Special Reserve F171	Total Special Revenue	Building Fund F211	Measure R F213	Long Term Debt F214	Measure H F215	Developer Fees F251	Total Capital Project	Worker's Comp F671	Health & Welfare F672	Total Self Insurance
Beginning Balance	5,214,353	104,153,017	109,367,370	5,911,645	94,813,346	100,724,991	88,662,029		35,453,374	25,738	28,667,847	152,808,987	25,203,898	6,512,416	31,716,314
Income															
LCFF Sources	392,301,602	2,172,708	394,474,310												
Federal Revenues		14,181,418	14,181,418	7,663,733		7,663,733									
State Revenues	9,917,127	40,528,403	50,445,530	8,810,422		8,810,422									
Local Revenues	8,024,200	12,519,758	20,543,957	812,544	5,586,778	6,399,321	19,071,469		1,736,142	2,405	3,186,970	23,996,986	5,225,511	68,132,498	73,358,009
Total Income	410,242,928	69,402,286	479,645,215	17,286,699	5,586,778	22,873,477	19,071,469		1,736,142	2,405	3,186,970	23,996,986	5,225,511	68,132,498	73,358,009
Expenses															
Certificated Salaries	138,187,614	54,504,459	192,692,073												
Classified Salaries	42,673,931	25,609,405	68,283,336	5,000,232		5,000,232	569,352					569,352	136,644		136,644
Employee Benefits	74,295,181	65,326,614	139,621,795	4,285,481		4,285,481	360,806					360,806	82,831	161,975	244,806
Supplies	4,422,301	8,219,172	12,641,474	137,054		137,054	88,111					88,111	3,528	1,057	4,585
Services	27,987,808	54,938,999	82,926,808	7,363,328		7,363,328	(46,252)		2,180		274,280	230,208	3,564,336	73,039,640	76,603,975
Capital Outlay	807,628	1,371,371	2,178,999	400,030		400,030	12,046,415					12,046,415			
Other Outgo	2,754,265	468,990	3,223,254						1,697,154			1,697,154			
Indirect Costs	(8,893,551)	8,339,676	(553,875)	553,875		553,875									
Total Expense	282,235,177	218,778,686	501,013,863	17,740,002		17,740,002	13,018,431		1,699,334		274,280	14,992,045	3,787,339	73,202,671	76,990,010
Income less Expenditures	128,007,751	(149,376,400)	(21,368,648)	(453,303)	5,586,778	5,133,475	6,053,038		36,808	2,405	2,912,690	9,004,940	1,438,172	(5,070,173)	(3,632,002)
Transfers															
Transfers In	11,114,291		11,114,291				1,013					1,013			
Transfers Out					(11,114,291)	(11,114,291)									
Other Sources/Uses	807,628	1,296,143	2,103,771												
Contributions	(140,176,201)	140,176,201	0												
Total Transfers	(128,254,282)	141,472,344	13,218,061		(11,114,291)	(11,114,291)	1,013					1,013			
Net Increase	(246,531)	(7,904,056)	(8,150,587)	(453,303)	(5,527,513)	(5,980,816)	6,054,050		36,808	2,405	2,912,690	9,005,953	1,438,172	(5,070,173)	(3,632,002)
Ending Balances															
Revolving Cash Designated for Uncertainty															
Unappropriated Balance	4,967,822	96,248,962	101,216,783	5,458,343	89,285,833	94,744,176	94,716,079		35,490,182	28,143	31,580,537	161,814,941	26,642,070	1,442,243	28,084,312
Ending Balance	4,967,822	96,248,962	101,216,783	5,458,343	89,285,833	94,744,176	94,716,079		35,490,182	28,143	31,580,537	161,814,941	26,642,070	1,442,243	28,084,312

SUMMARY OF ALL FUNDS

2025-2026 Estimated Actuals Budget															
	Unrestricted General F03	Restricted General F06	Total General Funds	Student Nutrition F131	Special Reserve F171	Total Special Revenue	Building Fund F211	Measure R F213	Long Term Debt F214	Measure H F215	Developer Fees F251	Total Capital Project	Worker's Comp F671	Health & Welfare F672	Total Self Insurance
Beginning Balance	4,967,822	96,248,962	101,216,783	5,458,343	89,285,833	94,744,176	94,716,079		35,490,182	28,143	31,580,537	161,814,941	26,642,070	1,442,243	28,084,312
Income															
LCFF Sources	408,938,998	653,859	409,592,857												
Federal Revenues		14,830,223	14,830,223	7,639,322		7,639,322									
State Revenues	10,172,916	48,624,140	58,797,057	10,420,391		10,420,391									
Local Revenues	13,612,047	7,649,187	21,261,234	900,000	3,600,000	4,500,000	12,927,073	4,000,000	309,121		5,600,000	22,836,194	4,353,382	73,843,391	78,196,772
Total Income	432,723,961	71,757,410	504,481,371	18,959,713	3,600,000	22,559,713	12,927,073	4,000,000	309,121		5,600,000	22,836,194	4,353,382	73,843,391	78,196,772
Expenses															
Certificated Salaries	141,377,693	56,314,746	197,692,439												
Classified Salaries	43,340,386	26,379,375	69,719,760	5,202,145		5,202,145	719,839					719,839	142,934		142,934
Employee Benefits	79,136,191	72,066,522	151,202,713	4,334,015		4,334,015	406,335					406,335	85,365	170,000	255,365
Supplies	5,036,989	14,961,894	19,998,883	161,000		161,000	52,163					52,163	14,000		14,000
Services	33,151,950	64,915,884	98,067,834	7,870,431		7,870,431	687,099	852,137	1,980		330,000	1,871,216	3,460,205	74,154,755	77,614,960
Capital Outlay	523,526	310,000	833,526	312,204		312,204	11,034,157				2,106,840	13,140,997			
Other Outgo	2,830,793	252,000	3,082,793						1,714,825			1,714,825			
Indirect Costs	(13,350,745)	12,742,737	(608,008)	608,008		608,008									
Total Expense	292,046,782	247,943,158	539,989,940	18,487,803		18,487,803	12,899,593	852,137	1,716,805		2,436,840	17,905,375	3,702,504	74,324,755	78,027,259
Income less Expenditures	140,677,179	(176,185,748)	(35,508,569)	471,910	3,600,000	4,071,910	27,480	3,147,863	(1,407,684)		3,163,160	4,930,820	650,878	(481,365)	169,514
Transfers															
Transfers In	15,170,238		15,170,238		15,000,000	15,000,000									
Transfers Out					(15,170,238)	(15,170,238)			(15,000,000)			(15,000,000)			
Other Sources/Uses	523,526		523,526					150,000,000				150,000,000			
Contributions	(156,588,408)	156,588,408					19,082,498		(19,082,498)				(15,352,712)	15,352,712	
Total Transfers	(140,894,644)	156,588,408	15,693,764		(170,238)	(170,238)	19,082,498	150,000,000	(34,082,498)			135,000,000	(15,352,712)	15,352,712	
Net Increase	(217,465)	(19,597,341)	(19,814,805)	471,910	3,429,762	3,901,672	19,109,979	153,147,863	(35,490,182)		3,163,160	139,930,820	(14,701,826)	14,871,348	169,514
Ending Balances															
Revolving Cash Designated for Uncertainty															
Unappropriated Balance	4,750,357	76,651,621	81,401,978	5,930,253	92,715,595	98,645,847	113,826,058	153,147,863		28,143	34,743,697	301,745,760	11,940,236	16,313,590	28,253,826
Ending Balance	4,750,357	76,651,621	81,401,978	5,930,253	92,715,595	98,645,847	113,826,058	153,147,863		28,143	34,743,697	301,745,760	11,940,236	16,313,590	28,253,826

SUMMARY OF ALL FUNDS

2026-2027 Adopted Budget															
	Unrestricted General F03	Restricted General F06	Total General Funds	Student Nutrition F131	Special Reserve F171	Total Special Revenue	Building Fund F211	Measure R F213	Long Term Debt F214	Measure H F215	Developer Fees F251	Total Capital Project	Worker's Comp F671	Health & Welfare F672	Total Self Insurance
Beginning Balance	4,750,357	76,651,621	81,401,978	5,930,253	92,715,595	98,645,847	113,826,058	153,147,863		28,143	34,743,697	301,745,760	11,940,236	16,313,590	28,253,826
Income															
LCFF Sources	420,818,802	3,469,276	424,288,078												
Federal Revenues		12,891,876	12,891,876	7,639,322		7,639,322									
State Revenues	11,131,084	40,013,626	51,144,709	9,300,000		9,300,000									
Local Revenues	16,294,998	11,166,042	27,461,040	862,500	500,000	1,362,500	10,965,553	3,000,000			4,900,000		2,907,334	78,138,054	81,045,387
Total Income	448,244,883	67,540,820	515,785,703	17,801,822	500,000	18,301,822	10,965,553	3,000,000			4,900,000	18,865,553	2,907,334	78,138,054	81,045,387
Expenses															
Certificated Salaries	151,114,324	62,963,193	214,077,517												
Classified Salaries	45,991,177	27,791,557	73,782,734	5,618,586		5,618,586	890,326					890,326	150,812		150,812
Employee Benefits	89,374,628	68,700,833	158,075,461	4,515,378		4,515,378	432,695					432,695	87,810	175,236	263,046
Supplies	12,874,097	5,826,190	18,700,287	140,189		140,189	39,000					39,000	14,000		14,000
Services	35,991,371	62,550,187	98,541,558	8,042,907		8,042,907	816,500				330,000	1,146,500	3,460,205	79,606,168	83,066,373
Capital Outlay	1,750,078		1,750,078	692,969		692,969	1,342,000				1,065,000	2,407,000			
Other Outgo	3,537,306	252,000	3,789,306												
Indirect Costs	(7,770,583)	7,276,456	(494,127)	494,127		494,127									
Total Expense	332,862,397	235,360,416	568,222,814	19,504,156		19,504,156	3,520,521				1,395,000	4,915,521	3,712,826	79,781,404	83,494,230
Income less Expenditures	115,382,486	(167,819,596)	(52,437,110)	(1,702,334)	500,000	(1,202,334)	7,445,032	3,000,000			3,505,000	13,950,032	(805,492)	(1,643,351)	(2,448,843)
Transfers															
Transfers In	69,250,369		69,250,369											1,500,000	1,500,000
Transfers Out					(70,750,369)	(70,750,369)									
Other Sources/Uses	1,450,078		1,450,078												
Contributions	(134,176,528)	134,176,528													
Total Transfers	(63,476,081)	134,176,528	70,700,447		(70,750,369)	(70,750,369)								1,500,000	1,500,000
Net Increase	51,906,405	(33,643,068)	18,263,337	(1,702,334)	(70,250,369)	(71,952,703)	7,445,032	3,000,000			3,505,000	13,950,032	(805,492)	(143,351)	(948,843)
Ending Balances															
Revolving Cash Designated for Uncertainty															
Unappropriated Balance	56,656,762	43,008,552	99,665,315	4,227,918	22,465,226	26,693,144	121,271,090	156,147,863		28,143	38,248,697	315,695,792	11,134,744	16,170,240	27,304,983
Ending Balance	56,656,762	43,008,552	99,665,315	4,227,918	22,465,226	26,693,144	121,271,090	156,147,863		28,143	38,248,697	315,695,792	11,134,744	16,170,240	27,304,983

SUMMARY OF ALL FUNDS

2027-2028 Projected Budget															
	Unrestricted General F03	Restricted General F06	Total General Funds	Student Nutrition F131	Special Reserve F171	Total Special Revenue	Building Fund F211	Measure R F213	Long Term Debt F214	Measure H F215	Developer Fees F251	Total Capital Project	Worker's Comp F671	Health & Welfare F672	Total Self Insurance
Beginning Balance	56,656,762	43,008,552	99,665,315	4,227,918	22,465,226	26,693,144	121,271,090	156,147,863		28,143	38,248,697	315,695,792	11,134,744	16,170,240	27,304,983
Income															
LCFF Sources	435,839,323	3,469,276	439,308,599												
Federal Revenues		12,818,317	12,818,317	7,639,322		7,639,322									
State Revenues	11,126,985	40,092,819	51,219,804	9,300,000		9,300,000									
Local Revenues	16,299,036	11,166,042	27,465,078	862,500	500,000	1,362,500	10,965,553	3,000,000			4,900,000	18,865,553	2,926,424	81,572,472	84,498,896
Total Income	463,265,345	67,546,454	530,811,799	17,801,822	500,000	18,301,822	10,965,553	3,000,000			4,900,000	18,865,553	2,926,424	81,572,472	84,498,896
Expenses															
Certificated Salaries	151,806,694	63,980,244	215,786,937												
Classified Salaries	45,978,158	27,910,879	73,889,037	5,644,051		5,644,051	893,432					893,432	151,566		151,566
Employee Benefits	92,558,620	69,744,803	162,303,423	4,614,241		4,614,241	440,476					440,476	89,585	180,055	269,640
Supplies	7,105,810	5,801,082	12,906,891	139,740		139,740	39,000					39,000	14,000		14,000
Services	37,115,827	57,110,134	94,225,961	8,003,896		8,003,896	816,500				330,000	1,146,500	3,460,205	81,806,175	85,266,380
Capital Outlay	398,541	1,296,143	1,694,684	692,454		692,454									
Other Outgo	3,669,486	252,000	3,921,486												
Indirect Costs	(7,851,506)	7,352,113	(499,393)	499,393		499,393									
Total Expense	330,781,629	233,447,397	564,229,027	19,593,775		19,593,775	2,189,408				330,000	2,519,408	3,715,356	81,986,230	85,701,587
Income less Expenditures	132,483,715	(165,900,943)	(33,417,228)	(1,791,953)	500,000	(1,291,953)	8,776,145	3,000,000			4,570,000	16,346,145	(788,933)	(413,758)	(1,202,690)
Transfers															
Transfers In															
Transfers Out															
Other Sources/Uses	98,541	1,296,143	1,394,684												
Contributions	(151,990,214)	151,990,214													
Total Transfers	(151,891,673)	153,286,357	1,394,684												
Net Increase	(19,407,958)	(12,614,586)	(32,022,544)	(1,791,953)	500,000	(1,291,953)	8,776,145	3,000,000			4,570,000	16,346,145	(788,933)	(413,758)	(1,202,690)
Ending Balances															
Revolving Cash Designated for Uncertainty															
Unappropriated Balance	37,248,804	30,393,967	67,642,771	2,435,965	22,965,226	25,401,191	130,047,235	159,147,863		28,143	42,818,697	332,041,937	10,345,811	15,756,482	26,102,293
Ending Balance	37,248,804	30,393,967	67,642,771	2,435,965	22,965,226	25,401,191	130,047,235	159,147,863		28,143	42,818,697	332,041,937	10,345,811	15,756,482	26,102,293

SUMMARY OF ALL FUNDS

2028-2029 Projected Budget															
	Unrestricted General F03	Restricted General F06	Total General Funds	Student Nutrition F131	Special Reserve F171	Total Special Revenue	Building Fund F211	Measure R F213	Long Term Debt F214	Measure H F215	Developer Fees F251	Total Capital Project	Worker's Comp F671	Health & Welfare F672	Total Self Insurance
Beginning Balance	37,248,804	30,393,967	67,642,771	2,435,965	22,965,226	25,401,191	130,047,235	159,147,863		28,143	42,818,697	332,041,937	10,345,811	15,756,482	26,102,293
Income															
LCFF Sources	451,606,743	3,469,276	455,076,019												
Federal Revenues		12,840,480	12,840,480	7,639,322		7,639,322									
State Revenues	11,245,383	40,012,819	51,258,202	9,300,000		9,300,000									
Local Revenues	17,054,492	11,166,042	28,220,534	862,500	500,000	1,362,500	10,965,553	3,000,000			4,900,000	18,865,553	4,432,465	83,719,745	88,152,210
Total Income	479,906,618	67,488,617	547,395,235	17,801,822	500,000	18,301,822	10,965,553	3,000,000			4,900,000	18,865,553	4,432,465	83,719,745	88,152,210
Expenses															
Certificated Salaries	154,197,003	63,634,882	217,831,885												
Classified Salaries	47,015,513	27,220,432	74,235,945	5,664,842		5,664,842	893,506					893,506	151,724		151,724
Employee Benefits	98,129,794	67,448,099	165,577,893	4,676,817		4,676,817	445,598					445,598	90,071	184,880	274,951
Supplies	7,080,263	5,682,206	12,762,469	139,645		139,645	39,000					39,000	14,000		14,000
Services	42,206,638	54,575,608	96,782,246	7,979,690		7,979,690	816,500				330,000	1,146,500	3,460,205	84,004,209	87,464,414
Capital Outlay	300,000		300,000	160,181		160,181									
Other Outgo	3,516,056	252,000	3,768,056												
Indirect Costs	(7,674,223)	7,170,769	(503,454)	503,454		503,454									
Total Expense	344,771,043	225,983,996	570,755,039	19,124,628		19,124,628	2,194,603				330,000	2,524,603	3,716,000	84,189,089	87,905,089
Income less Expenditures	135,135,575	(158,495,379)	(23,359,804)	(1,322,806)	500,000	(822,806)	8,770,950	3,000,000			4,570,000	16,340,950	716,465	(469,344)	247,121
Transfers															
Transfers In															
Transfers Out															
Other Sources/Uses															
Contributions	(160,883,247)	160,883,247													
Total Transfers	(160,883,247)	160,883,247													
Net Increase	(25,747,672)	2,387,868	(23,359,804)	(1,322,806)	500,000	(822,806)	8,770,950	3,000,000			4,570,000	16,340,950	716,465	(469,344)	247,121
Ending Balances															
Revolving Cash Designated for Uncertainty															
Unappropriated Balance	11,501,132	32,781,835	44,282,967	1,113,159	23,465,226	24,578,385	138,818,184	162,147,863		28,143	47,388,697	348,382,887	11,062,276	15,287,138	26,349,414
Ending Balance	11,501,132	32,781,835	44,282,967	1,113,159	23,465,226	24,578,385	138,818,184	162,147,863		28,143	47,388,697	348,382,887	11,062,276	15,287,138	26,349,414

2025-2026 Estimated Actuals

The last report on the status of the 2025-2026 budget was at the [Second Interim Report](#). The status of the 2025-2026 Estimated Actuals is important because updates since the Second Interim Report help better project the 2025-2026 ending fund balance (which is the 2026-2027 beginning fund balance). Additionally, the 2025-2026 Estimated Actuals establish a baseline for the 2026-2027 Adopted Budget.

<i>Description</i>	<i>25-26 Second Interim</i>	<i>25-26 Estimated Actuals</i>	<i>Change</i>	<i>%</i>
Revenue	\$501,802,561	\$504,481,371	\$2,678,810	1%
Expenditure	\$540,711,835	\$539,989,940	-\$721,895	0%
Ending Balance	\$76,703,278	\$81,401,978	\$4,698,700	6%

The overall revenue and expenditure changes between 2025-2026 Second Interim Report and Estimated Actuals are minimal. The key updates for 2025-2026 since the Second Interim Report are:

- Unrestricted General Fund LCFF Sources revenue increased by \$1.9m (0.5%) from projections at Second Interim. This is due to an increase in property tax transfers and unsecured roll taxes offset by a small decrease in secured roll and supplemental tax revenue.
- Unrestricted General Fund Other Local Revenue increased by \$1.4m (11%) from projections at Second Interim. This is primarily due to reimbursements obtained through the California E-Rate Program.
- Restricted General Fund Books and Supplies expenditures decreased by \$5.1m (25%) from projections at Second Interim. This is primarily due to the actual cost of a TK-12 math curriculum adoption originally projected to be paid in 2025-2026 being paid across multiple years.

The table on the following page shows a detailed comparison between San José Unified’s general fund financials at Second Interim and the current Estimated Actuals, separated by Unrestricted and Restricted sources.

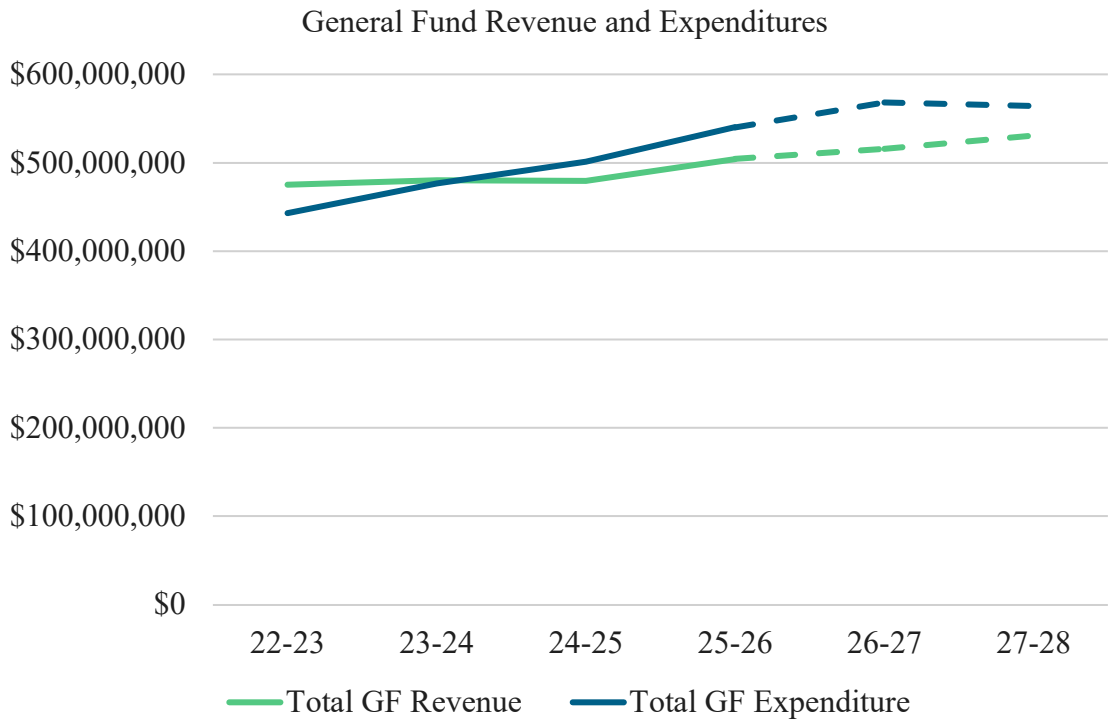
2025-2026 Second Interim to Estimated Actuals Comparison

<i>General Fund</i>	<i>Unrestricted (Second Interim) A</i>	<i>Unrestricted (Estimated Actuals) B</i>	<i>Unrestricted Variance (2nd vs. EA) B-A</i>	<i>Restricted (Second Interim) C</i>	<i>Restricted (Estimated Actuals) D</i>	<i>Restricted Variance (2nd vs. EA) D-C</i>	<i>Total GF Changes (2nd vs. EA)</i>
<i>Revenues</i>							
LCFF Sources	\$ 408,331,298	\$ 408,938,998	\$ 607,700	\$ 1,173,998	\$ 653,859	\$ (520,139)	0%
Federal Revenue	\$ -	\$ -	\$ -	\$ 14,749,394	\$ 14,830,223	\$ 80,829	1%
Other State Revenue	\$ 10,172,916	\$ 10,172,916	\$ -	\$ 48,414,621	\$ 48,624,140	\$ 209,520	0%
Other Local Revenue	\$ 12,242,520	\$ 13,612,047	\$ 1,369,527	\$ 6,717,814	\$ 7,649,187	\$ 931,373	12%
Total Revenues	\$ 430,746,734	\$ 432,723,961	\$ 1,977,227	\$ 71,055,827	\$ 71,757,410	\$ 701,583	1%
<i>Expenditures</i>							
Certificated Salaries	\$ 140,658,502	\$ 141,377,693	\$ 719,191	\$ 56,879,536	\$ 56,314,746	\$ (564,790)	0%
Classified Salaries	\$ 42,689,978	\$ 43,340,386	\$ 650,408	\$ 26,422,188	\$ 26,379,375	\$ (42,814)	1%
Employee Benefits	\$ 79,133,971	\$ 79,136,191	\$ 2,219	\$ 71,312,581	\$ 72,066,522	\$ 753,941	1%
Books and Supplies	\$ 4,876,597	\$ 5,036,989	\$ 160,392	\$ 20,066,530	\$ 14,961,894	\$ (5,104,635)	-20%
Services	\$ 32,794,615	\$ 33,151,950	\$ 357,334	\$ 63,124,992	\$ 64,915,884	\$ 1,790,892	2%
Capital Outlay	\$ -	\$ 523,526	\$ 523,526	\$ 310,000	\$ 310,000	\$ -	169%
Other Outgo	\$ 2,793,793	\$ 2,830,793	\$ 37,000	\$ 252,000	\$ 252,000	\$ -	1%
Transfers of Indirect Costs	\$ (13,471,475)	\$ (13,350,745)	\$ 120,730	\$ 12,868,027	\$ 12,742,737	\$ (125,290)	1%
Total Expenditures	\$ 289,475,981	\$ 292,046,782	\$ 2,570,801	\$ 251,235,854	\$ 247,943,158	\$ (3,292,696)	0%
Transfer In	\$ 14,395,769	\$ 15,170,238	\$ 774,469	\$ -	\$ -	\$ -	5%
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ 523,526	\$ 523,526	-
Other Sources/Uses	\$ -			\$ -			
Contributions	\$ (155,966,892)	\$ (156,588,408)	\$ (621,515)	\$ 155,966,892	\$ 156,588,408	\$ 621,516	0%
Total Transfers	\$ (141,571,123)	\$ (141,418,170)	\$ 152,953	\$ 155,966,892	\$ 157,111,934	\$ 1,145,042	9%
Net Increase	\$ (300,370)	\$ (740,991)	\$ (440,620)	\$ (24,213,135)	\$ (19,073,815)	\$ 5,139,320	-19%
<i>Ending Balances</i>							
Revolving Cash							
Designated for Uncertainty							
Unappropriated Balance	\$ 4,667,451	\$ 4,750,357	\$ 82,906	\$ 72,035,826	\$ 76,651,621	\$ 4,615,795	6%
Ending Balance	\$ 4,667,451	\$ 4,750,357	\$ 82,906	\$ 72,035,826	\$ 76,651,621	\$ 4,615,795	6%

2026-2027 Adopted Budget and Multi-Year Projection

School districts are required to present multi-year projections of revenue, expenditure, and ending fund balances for the budget year and two additional fiscal years. The 2026-2027 Adopted Budget and multi-year projections for 2027-2028 and 2028-2029 use known factors at this time carried forward with adjustments based on an analysis of available information and estimates. The assumptions used in developing the adopted budget and multi-year projections are summarized on page 164 followed by the summary of all funds for the budget year and two subsequent years on pages 165-169.

Estimated Actuals for 2025-2026 show that general fund expenses are projected to exceed general fund revenues by \$35.5m. General fund expenses are projected to exceed general fund revenues in the budget year (2026-2027) and two subsequent years. The Adopted Budget includes compensation increases in 2026-2027 but does not include assumptions about future compensation increases for employees nor additional, unplanned expenditures. The difference between revenue and expenditure is bridged using one-time funds and transfers from the District’s reserves to the general fund. The chart below shows actual and projected (dash line) general fund revenue and expenditures from 2022-2023 through the Adopted Budget window.



General Fund

General Fund Balance

The projected beginning general fund balance is \$81,401,978 and the projected ending general fund balance for 2026-2027 is \$99,665,315. The table below shows the components of the projected general fund ending balance.

Projected Beginning Fund Balance, 7/1/2026	\$81,401,978
2026-2027 Revenues	\$515,785,703
2026-2027 Expenditures	\$568,222,814
Revenue less Expenditures	-\$52,437,110
Projected Ending Fund Balance, 6/30/2027	\$99,665,315

Components of Restricted Fund Balance

Restricted

Routine Maintenance	\$11,413,851
Supplemental	\$10,519,063
Learning Recovery Emergency Block Grant (LREBG)	\$5,482,424
Medi-Cal Billing Options	\$4,372,657
Arts and Music in Schools (AMS)	\$3,107,153
Early Intervention Preschool	\$2,194,338
Expanded Learning Opportunities Program (ELOP)	\$2,006,453
Vehicle Replacement and Fleet Maintenance	\$493,202
Other Restricted	\$3,419,411
Total of Restricted Components	\$43,008,552

Components of Unrestricted Fund Balance

Assigned

Instructional Materials	\$5,266,071
School Fundraiser	\$2,067,278
Site Flex	\$1,110,688
AB 218/452	\$1,000,000
Student Body Billing	\$310,612

Nonspendable

Revolving Cash and Prepaid Items	\$176,000
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Unassigned

Reserve for Economic Uncertainty (BP 3460)	\$46,726,113
Total of Unrestricted Components	\$56,656,762

Board Policy and Administrative Regulation 3460 outline the structure of fund balances and the definition of the categories assigned to the balances. The 2026-2027 Adopted Budget contains an update to the assignment of fund balances to the Unrestricted and Restricted General Fund consistent with Board Policy and Administrative Regulation 3460. These updates were made to increase transparency and facilitate understanding of San José Unified's budget as the number of funding sources restricted for specific purposes by the state increase.

Restricted general fund balances are maintained for specific purposes by external parties. A restricted Routine Maintenance account is maintained for the exclusive purpose of providing funding for ongoing and major maintenance of school buildings pursuant to California Education Code § 17070.75. Supplemental funds are the portion of the San José Unified's Local Control Funding Formula revenue designated for supplemental services for students who are low-income, English Learner, homeless, and/or foster youth. Learning Recovery Emergency Block Grant (LREBG) funds are the remaining COVID-19 relief funds to support academic learning recovery and staff and pupil social and emotional well-being. The LREBG funds are budgeted to be spent entirely by 2027-2028. The Medi-Cal Billing Option Program and the School-Based Medi-Cal Administrative Activities are administered by the Department of Health Care Services to provide reimbursement to local education agencies for health-related services provided by qualified medical practitioners to Medi-Cal eligible students. Arts and Music in Schools, Early Intervention Preschool Grant, and Expanded Learning Opportunities Program funds are provided by the state for specific purposes.

The balance of the Unrestricted General Fund is comprised of Assigned, Nonspendable, and Unassigned funds. Assigned funds are funds that are intended to be used by San José Unified for specific purposes. San José Unified maintains assigned fund balances for Instructional Materials to purchase curriculum and related instructional materials. School Fundraiser, Site Flex, and Student Body Billing are fund balances for schools maintained by San José Unified. Funds assigned to AB 218/452 are funds designated for potential past legal claims. Nonspendable funds are not in a spendable form or are legally or contractually required to be maintained intact.

Consistent with Board Policy and Administrative Regulation 3460, a fund balance is maintained as a Reserve for Economic Uncertainty. These are funds in addition to the required 3% of General Fund expenditures held in the Special Reserve Fund.

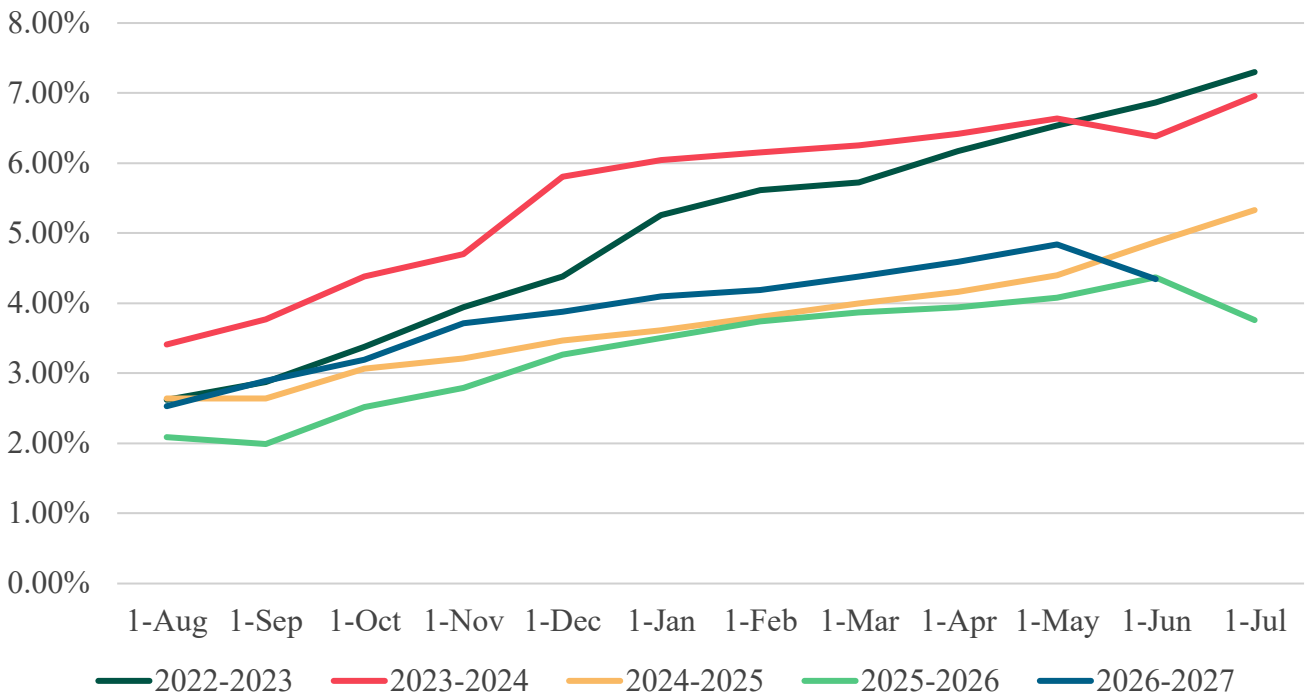
General Fund Revenue

LCFF Sources

As described above, San José Unified is a community funded district and receives more funding from local property taxes than it would receive under the State’s Local Control Funding Formula (LCFF). LCFF sources are projected to be 82% of general fund revenue for the 2026-2027 school year and local property taxes are projected to account for 89% of that revenue.

The proposed Adopted Budget assumes 4.49% property tax growth, RDA excluded, for the budget year (2026-2027) and 4.5% growth in 2027-2028 and 2028-2029. The Santa Clara County Assessor’s Office provides monthly updates to school districts which is used in the revenue forecast for the budget year. At the time of the proposed Adopted Budget, eleven months of data was available for property tax growth for the budget year. The Assessor’s Office reports on actual taxes collected and projections for revenue to be received by San José Unified were used to determine the 4.49% property tax growth assumption. Additional data will be provided by the Assessor’s Office on July 1, and staff will incorporate this into the budget. The table below shows a summary of the information provided by the Assessor’s Office and available as of the completion of the Adopted Budget is below.

San José Unified Boundary Area Property Tax Roll Growth



The table below summarizes the projected LCFF revenues for the 2026-2027 Adopted Budget compared with the 2025-2026 estimated actuals.

<i>Description</i>	<i>25-26 Estimated Actuals</i>	<i>26-27 Adopted Budget</i>	<i>Change</i>	<i>%</i>
Local Property Taxes	\$337,591,000	\$352,757,515	\$15,166,515	4%
Community Redevelopment Funds	\$22,193,497	\$19,974,147	-\$2,219,350	-10%
State Aid	\$72,461,502	\$72,407,794	-\$53,708	0%
Transfers to Charter Schools	-\$23,307,001	-\$24,320,654	-\$1,013,653	4%
Total	\$408,938,998	\$420,818,802	\$11,879,804	3%

San José Unified is projected to receive \$409,592,857 in total LCFF funding in 2025-2026 and is projected to receive \$424,288,078 in 2026-2027. The table below shows the other unified school districts in Santa Clara County, their enrollment in 2024-2025, and the total LCFF funding received in 2024-2025 per each district's Unaudited Actuals report.

<i>School District</i>	<i>Enrollment</i>	<i>LCFF Revenue</i>	<i>Per Student</i>
Palo Alto Unified	10,209	\$275,204,138	\$26,957
Santa Clara Unified	14,448	\$347,670,389	\$24,064
San José Unified	24,453	\$394,474,310	\$16,132
Gilroy Unified	10,181	\$137,858,217	\$13,541
Morgan Hill Unified	7,829	\$95,991,552	\$12,261
Milpitas Unified	10,086	\$126,849,702	\$12,577

State, Federal, and Other Local Sources

State, federal, and other local revenues make up the rest of the general fund revenue San José Unified receives. The table below summarizes the projected revenues from these sources compared with the 2025-2026 Estimated Actuals.

<i>Description</i>	<i>25-26 Estimated Actuals</i>	<i>26-27 Adopted Budget</i>	<i>Change</i>	<i>%</i>
Federal Revenue	\$14,830,223	\$12,891,876	-\$1,938,347	-13%
State Revenue	\$58,797,057	\$51,144,709	-\$7,652,347	-13%
Local Revenue	\$21,261,234	\$27,461,040	\$6,199,805	29%
Total	\$94,888,514	\$91,497,625	-\$3,390,889	-4%

Federal revenues are projected to decrease by \$1.9m due mainly to several San José Unified schools exiting Comprehensive Support and Improvement status. State revenues are projected to decrease by \$7.7m which is almost entirely due to one-time funding from the Student Support and Professional Development Discretionary Block Grant and Learning Recovery and Emergency Block Grant allocated by the state in 2025-2026 that may not be allocated in 2026-2027. Local revenues are projected to increase by \$6.2m due mainly to an increase in the special education base rate from the Governor's May Revision.

As a community funded district, San José Unified is less exposed to the state's budgeting process but it is still analyzed for local impact. The Governor's May Revision to the proposed 2026-2027 State Budget includes a fully funded cost-of-living adjustment (COLA) to the Local Control Funding Formula of 2.87% and an additional 1.44% LCFF investment. The increase in COLA combined with the decrease in projected enrollment results in, for San José Unified, a slight increase in projected revenue from non-property tax LCFF and State revenue sources. The most significant impact of the Governor's May Revision on San José Unified is the 46% increase to the special education base rate from the current-year rate. The COLA and special education base rate increase from the Governor's May Revision have been incorporated into the 2026-2027 LCAP and Adopted Budget.

The Governor's May Revision also contained proposals for additional one-time funding to local education agencies through additional Student Support and Professional Development Discretionary Block Grant funds and a repayment of the remaining amount owed to local education agencies for the Learning Recovery and Emergency Block Grant. However, due to the uncertainty of this funding, the proposed one-time funds are not included in the 2026-2027 LCAP and Adopted Budget. The budget will be updated following the final adopted budget by the state this summer. Staff will continue to monitor other developments from the state's budget process, assess the impact on San José Unified, and provide updates at the First Interim report.

General Fund Expenditures

General fund expenditures are projected to total \$539,989,940 in 2025-2026 and \$568,222,814 in 2026-2027.

<i>General Fund</i>	<i>25-26 Estimated Actuals</i>	<i>26-27 Adopted Budget</i>	<i>Change</i>	<i>%</i>
Certificated Salaries	\$197,692,439	\$214,077,517	\$16,385,079	8%
Classified Salaries	\$69,719,760	\$73,782,734	\$4,062,973	6%
Employee Benefits	\$151,202,713	\$158,075,461	\$6,872,748	5%
Books and Supplies	\$19,998,883	\$18,700,287	-\$1,298,596	-6%
Services	\$98,067,834	\$98,541,558	\$473,724	0%
Capital Outlay	\$833,526	\$1,750,078	\$916,552	110%
Other Outgo	\$3,082,793	\$3,789,306	\$706,513	23%
Indirect Costs	-\$608,008	-\$494,127	\$113,881	-19%
Total	\$539,989,940	\$568,222,814	\$28,232,873	5%

The changes in general fund expenditures from the Adopted Budget as compared to the 25-26 Estimated Actuals include:

- Step increases for all employees in Certificated and Classified Salaries. Reduction in projected staff due to projected enrollment in 2026-2027 of 273 fewer students.
- Increased compensation expenses for Certificated Salaries, Classified Salaries, and Employee Benefits due to raises for all employee groups from 2025-2026 to 2026-2027.
- Increased compensation expenses in Employee Benefits due to a \$2.4m increase in contribution to Health and Welfare Benefits.
- Reduced expenditures for Books and Supplies due to one-time expenses in 26-27 that are not projected for the budget year.

The change in Capital Outlay from 2025-2026 Estimated Actuals to the 2026-2027 Adopted Budget is due to the implementation of Government Accounting Standards Board (GASB) Statement No. 96 regarding the disclosure of subscription assets. Employee salaries and benefits are projected to be 79% of total general fund expenses in the budget year. Additionally, Services expenditures include projected expenses for contracted special education staff to fill vacant positions and provide required services for students. Employee salaries and benefits and contract services expenses for staff to fill vacant positions are projected to be 82% of total general fund expenses in the budget year.

General Fund Interfund Transfers

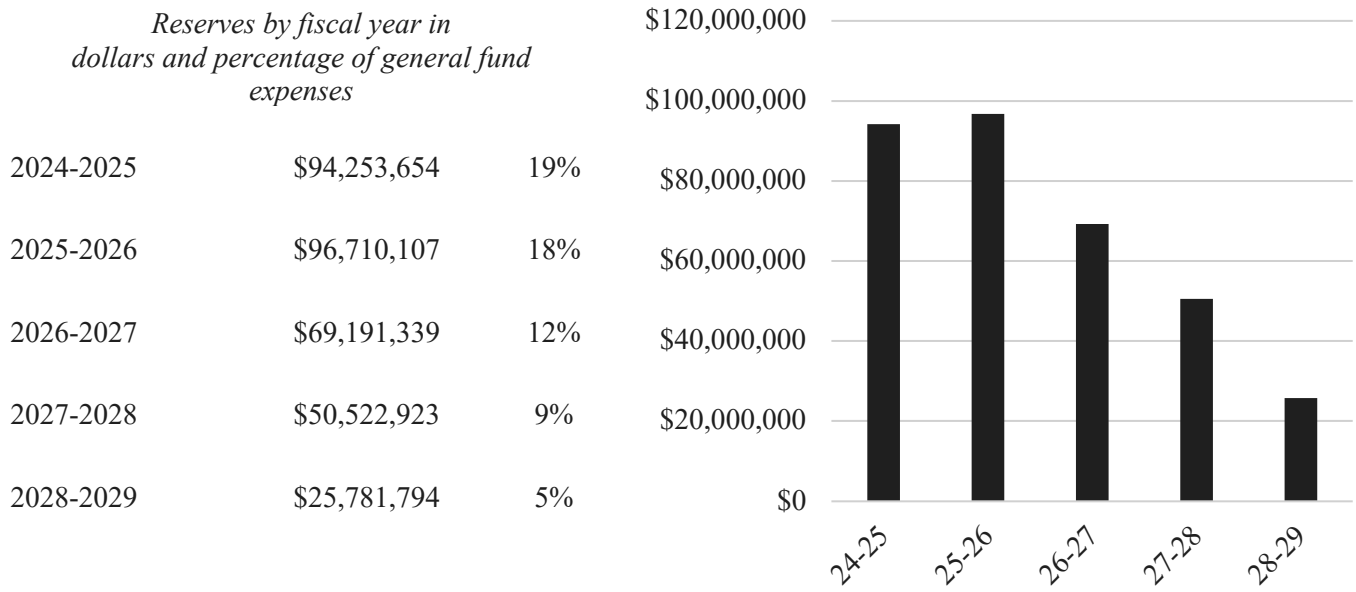
Interfund Transfers are contributions from the general fund to specific programs and contributions into the general fund. The transfers projected for the budget year compared with the estimated actuals for 2025-2026 are summarized below.

<i>Type</i>	<i>25-26 Estimated Actuals</i>	<i>26-27 Adopted Budget</i>	<i>Change</i>	<i>%</i>
Transfers Out				
None	-	-	-	-
Transfers In				
Special Reserve to GF	\$15,170,238	\$69,250,369	\$54,080,131	356%
Contributions				
Unrestricted to Restricted GF	\$156,588,408	\$134,176,528	-\$22,411,880	-14%

The significant change in the transfers in from the Special Reserve fund to the General fund from the 2025-2026 Estimated Actuals to the 2026-2027 Adopted Budget is primarily due to a one-time transfer to align the designation of fund balances with Board Policy and Administrative Regulation 3460. The General Fund Balance section contains additional details regarding this change.

Reserves

School districts with less than 30,000 students must maintain reserves for economic uncertainty equal to at least 3% of the general fund. San José Unified is projected to maintain at least that minimum in 2026-2027, 2027-2028, and 2028-2029, however, the reserves are projected to decrease during the budget window. The Summary and Fiscal Sustainability section of this document provides additional information and analysis.



Other Funds

In addition to the special reserves for economic uncertainty, San José Unified also maintains fund balances for specific purposes. Those balances and the need for them can be found below.

<i>Fund</i>	<i>Need</i>	<i>Beginning Balance</i>	<i>Revenue</i>	<i>Expense</i>	<i>Ending Balance</i>
Student Nutrition (131)	Meal services for students	\$5,930,253	\$17,801,822	\$19,504,156	\$4,227,918
Capital Project (211, 214, 215, 251)	Facility construction	\$301,745,760	\$18,865,553	\$4,915,521	\$315,695,792
Self Insurance (671, 672)	Health benefits	\$28,253,826	\$81,045,387	\$83,494,230	\$27,304,983

Summary and Fiscal Sustainability

San José Unified is preparing today's students to be the thinkers, leaders, and creators of tomorrow. The 2026-2027 Adopted Budget is the financial plan to support the Strategic Plan and implementation of the LCAP for the next three years. San José Unified, like many school districts in California, continues to face significant budgetary pressures over the next three years. The COVID-19 pandemic had, and continues to have, a lasting impact on many factors that influence San José Unified's financial planning and resource allocation for the 2026-2027 Adopted Budget.

First, the pandemic had a profound impact on students. San José Unified responded to the pandemic with investments in full-day, synchronous instruction, universal access to digital devices and internet hotspots, meal distribution, and personalized outreach to students and families. However, as seen across the country, the academic and social-emotional needs of students increased because of this experience. The average days absent for a student in 2018-2019 was 9.4 and increased to 14.0 in 2024-2025 (the last year for which data is available). The percentage of students who qualified for special education in 2018-2019 was 11.9% and increased to 14.9% in 2025-2026. These mirror changes seen at the state and national level. As outlined in the LCAP, the primary way San José Unified has responded to this is through investments in an innovative workforce that includes intervention specialists, counselors, Licensed Health Technicians, school nurses, family liaisons, school psychologists, speech-language pathologists, and special education teachers. These investments have contributed to an increase in the number of authorized, full-time equivalent positions despite a 19% decrease in enrollment from 2018-2019 to 2025-2026. The increase in students receiving special education services and specialized placements has required investments in non-public school placements and contracted employees to fill vacant positions. Expenditures in these two areas has increased by \$16m (133%) from the 2018-2019 school year to what is budgeted for the 2026-2027 school year.

Second, the cost of living in the Bay Area, already high, has increased dramatically in the wake of the pandemic. According to the Housing Market Update published by the City of San José, the annual income needed to afford a median priced single-family home in the city was \$212,710 on July 1, 2019 (the end of the 2018-2019 school year). This has increased to \$444,384, or by 109%, as of the Q1 2025, the most recent available data. San José Unified has responded by increasing employee salaries every year since the 2018-2019 school year. Additionally, the contribution San José Unified makes on behalf of each employee to Health and Welfare Benefits has increased from \$16,780 in 2018-2019 to \$23,906 in 2026-2027, an increase of 42%. This exceeds the average contribution by unified school districts in California, which was \$17,836 in 2024-2025, the most recent year comparison data is available.

Third, inflation and the corresponding federal and state policy changes have had an impact on revenue and expenditure. As discussed in this report, local property taxes are the primary source of San José Unified's revenue. The economic factors that drive property tax growth, primarily the sale of existing houses and buildings and new construction, have been depressed by higher interest rates, economic uncertainty, tariffs, and, more recently, the conflict in the Middle East. The UCLA Anderson Summer 2026 Economic Forecast noted that housing remains one of California's most persistent economic constraints. Property tax growth, excluding community redevelopment funds, was 5.33% in 2024-2025 and 3.60% in 2025-2026, down from 6.96% in 2023-2024 and 7.30% in 2022-2023. As noted previously, at the time of this report the June 1 property tax growth number from the Santa Clara County Assessor's Office was the most recent data available. This growth, 4.34%, is the second-lowest growth recorded for June 1 (the lowest is the current fiscal year, 2025-2026, at 4.33%) since 2021-2022

(4.11%), a year marked by uncertainty due to the pandemic. As of June 1, 2026, community redevelopment revenue is projected to decrease.

Additionally, inflation has caused the cost of almost everything San José Unified procures to increase. This is highlighted by the cost of insurance premiums, which have increased by \$5.0m (415%), and the cost of energy, water, waste, and sewer services, which have increased by \$8.2m (109%) from 2018-2019.

The result is that ongoing general fund expenditures now exceed ongoing general fund revenues. The difference was bridged by a \$23.5m contribution from the special reserve fund to the general fund during the 2023-2024 school year and an \$11.1m contribution from the special reserve fund to the general fund during the 2024-2025 school year. A \$15.1m contribution from the special reserve fund to the general fund is projected to be needed for the 2025-2026 school year and general fund expenditures are projected to continue to exceed ongoing general fund revenues throughout the budget window.

The Board of Education recognized the pressures on the budget during the 2023-2024 school year and convened a Special Session on October 24, 2023 to analyze and discuss San José Unified's vision, resource allocation, and budget. Based on this analysis and discussions at subsequent budget reports, San José Unified's 2024-2025 Adopted Budget incorporated a standard approach to future year revenue assumptions to facilitate long-term planning. It also included alignment of contributions from the unrestricted general fund to other funds commensurate with known and projected need and the alignment of future enrollment assumptions with post-COVID data. The Board of Education discussed and identified priorities to ensure fiscal solvency in the 2024-2025 budget window as well as the long-term fiscal sustainability of San José Unified.

One priority was to reduce the need for contracted specialized student supports. Despite bringing several specialized support programs in-house, the savings were offset by the continued increase in services required to provide students with the services required by their Individual Education Programs. A second priority was to analyze non-school site, non-compensation expenses to identify investments that no longer aligned with the strategic plan. This identified approximately \$3.0m in annual reductions that have been incorporated in subsequent budgets. A third priority was to commission a comparative study of central office positions with demographically similar districts with comparable enrollment to identify potential re-alignment of positions.

San José Unified San José Unified developed a [Fiscal Stabilization Plan](#) at the request of the Santa Clara County Office of Education at the start of the 2025-2026 school year that built on these three priorities. The Fiscal Stabilization Plan was presented and approved on September 25, 2025 and contained actions in the three priority areas that continued to align and focus fiscal resources on the areas in the district's strategic plan and provide additional time to achieve the goal of bringing ongoing general fund expenditures in line with ongoing general fund revenues and maintaining sufficient reserves.

The Board of Education will discuss and set priorities for the 2026-2027 Adopted Budget at the June 11, 2026 meeting. Guided by the equity policy and strategic plan, San José Unified will do the necessary work, make the necessary decisions, and take the necessary actions to ensure ongoing fiscal stability.



**San José
Unified
School District**

**Standardized Account Code Structure (SACS)
reports
for the 2026-2027 budget**

**SACS reports
in the format required by the state
follow on pages 184 through 324**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	

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

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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	408,938,998.00	653,859.00	409,592,857.00	420,818,802.00	3,469,276.00	424,288,078.00	3.6%
2) Federal Revenue		8100-8299	0.00	14,830,223.46	14,830,223.46	0.00	12,891,876.27	12,891,876.27	-13.1%
3) Other State Revenue		8300-8599	10,172,916.44	48,624,140.09	58,797,056.53	11,131,083.56	40,013,625.89	51,144,709.45	-13.0%
4) Other Local Revenue		8600-8799	13,612,046.88	7,649,187.43	21,261,234.31	16,294,997.75	11,166,042.00	27,461,039.75	29.2%
5) TOTAL, REVENUES			432,723,961.32	71,757,409.98	504,481,371.30	448,244,883.31	67,540,820.16	515,785,703.47	2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	141,377,692.97	56,314,745.93	197,692,438.90	151,114,324.16	62,963,193.26	214,077,517.42	8.3%
2) Classified Salaries		2000-2999	43,340,385.70	26,379,374.61	69,719,760.31	45,991,176.85	27,791,556.86	73,782,733.71	5.8%
3) Employee Benefits		3000-3999	79,136,190.83	72,066,522.46	151,202,713.29	89,374,627.74	68,700,833.27	158,075,461.01	4.5%
4) Books and Supplies		4000-4999	5,036,988.63	14,961,894.35	19,998,882.98	12,874,097.00	5,826,189.89	18,700,286.89	-6.5%
5) Services and Other Operating Expenditures		5000-5999	33,151,949.94	64,915,884.00	98,067,833.94	35,991,370.64	62,550,187.31	98,541,557.95	0.5%
6) Capital Outlay		6000-6999	523,526.00	310,000.00	833,526.00	1,750,078.00	0.00	1,750,078.00	110.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,830,793.00	252,000.00	3,082,793.00	3,537,306.00	252,000.00	3,789,306.00	22.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,350,745.13)	12,742,737.10	(608,008.03)	(7,770,583.30)	7,276,455.88	(494,127.42)	-18.7%
9) TOTAL, EXPENDITURES			292,046,781.94	247,943,158.45	539,989,940.39	332,862,397.09	235,360,416.47	568,222,813.56	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			140,677,179.38	(176,185,748.47)	(35,508,569.09)	115,382,486.22	(167,819,596.31)	(52,437,110.09)	47.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,170,237.75	0.00	15,170,237.75	69,250,369.00	0.00	69,250,369.00	356.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	523,526.00	0.00	523,526.00	1,450,078.00	0.00	1,450,078.00	177.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(156,588,407.64)	156,588,407.64	0.00	(134,176,528.09)	134,176,528.09	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(140,894,643.89)	156,588,407.64	15,693,763.75	(63,476,081.09)	134,176,528.09	70,700,447.00	350.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(217,464.51)	(19,597,340.83)	(19,814,805.34)	51,906,405.13	(33,643,068.22)	18,263,336.91	-192.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,967,821.51	96,248,961.53	101,216,783.04	4,750,357.00	76,651,620.70	81,401,977.70	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)			4,967,821.51	96,248,961.53	101,216,783.04	4,750,357.00	76,651,620.70	81,401,977.70	-19.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,967,821.51	96,248,961.53	101,216,783.04	4,750,357.00	76,651,620.70	81,401,977.70	-19.6%
2) Ending Balance, June 30 (E + F1e)			4,750,357.00	76,651,620.70	81,401,977.70	56,656,762.13	43,008,552.48	99,665,314.61	22.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	76,000.00	0.00	76,000.00	76,000.00	0.00	76,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	76,651,620.70	76,651,620.70	0.00	43,008,552.48	43,008,552.48	-43.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	579,845.00	0.00	579,845.00	9,754,649.00	0.00	9,754,649.00	1,582.3%
School Site - Carryover	0000	9780	579,845.00		579,845.00			0.00	
School Site - Carryover	0000	9780			0.00	3,488,578.00		3,488,578.00	
Instructional Materials	0000	9780			0.00	5,266,071.00		5,266,071.00	
AB218/452	0000	9780			0.00	1,000,000.00		1,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,994,512.00	0.00	3,994,512.00	46,726,113.13	0.00	46,726,113.13	1,069.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	67,880,000.00	0.00	67,880,000.00	67,880,000.00	0.00	67,880,000.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,581,502.00	0.00	4,581,502.00	4,527,794.00	0.00	4,527,794.00	-1.2%
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	859,000.00	0.00	859,000.00	897,655.00	0.00	897,655.00	4.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	312,674,000.00	0.00	312,674,000.00	326,744,330.00	0.00	326,744,330.00	4.5%
Unsecured Roll Taxes		8042	24,034,000.00	0.00	24,034,000.00	25,115,530.00	0.00	25,115,530.00	4.5%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	24,000.00	0.00	24,000.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,193,497.00	0.00	22,193,497.00	19,974,147.00	0.00	19,974,147.00	-10.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			432,245,999.00	0.00	432,245,999.00	445,139,456.00	0.00	445,139,456.00	3.0%
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	(23,307,001.00)	0.00	(23,307,001.00)	(24,320,654.00)	0.00	(24,320,654.00)	4.3%
Property Taxes Transfers		8097	0.00	653,859.00	653,859.00	0.00	3,469,276.00	3,469,276.00	430.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			408,938,998.00	653,859.00	409,592,857.00	420,818,802.00	3,469,276.00	424,288,078.00	3.6%
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	6,342,761.07	6,342,761.07	0.00	6,413,765.00	6,413,765.00	1.1%
Special Education Discretionary Grants		8182	0.00	433,792.00	433,792.00	0.00	433,792.00	433,792.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,819,275.60	4,819,275.60		4,336,890.27	4,336,890.27	-10.0%
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		701,405.00	701,405.00		688,778.00	688,778.00	-1.8%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		988,847.69	988,847.69		674,436.00	674,436.00	-31.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		1,544,142.10	1,544,142.10		344,215.00	344,215.00	-77.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	14,830,223.46	14,830,223.46	0.00	12,891,876.27	12,891,876.27	-13.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,153,978.00	0.00	1,153,978.00	1,183,728.00	0.00	1,183,728.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	4,433,170.05	1,913,262.86	6,346,432.91	4,433,170.05	1,913,262.86	6,346,432.91	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		9,037,141.00	9,037,141.00		9,037,141.00	9,037,141.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,064,418.55	3,064,418.55		2,328,361.85	2,328,361.85	-24.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		3,634,274.82	3,634,274.82		3,658,543.00	3,658,543.00	0.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other State Revenue	All Other	8590	4,585,768.39	30,975,042.86	35,560,811.25	5,514,185.51	23,076,317.18	28,590,502.69	-19.6%
TOTAL, OTHER STATE REVENUE			10,172,916.44	48,624,140.09	58,797,056.53	11,131,083.56	40,013,625.89	51,144,709.45	-13.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	8,300,000.00	0.00	8,300,000.00	8,300,000.00	0.00	8,300,000.00	0.0%
Interest		8660	2,900,000.00	0.00	2,900,000.00	4,375,000.00	0.00	4,375,000.00	50.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	22,875.10	0.00	22,875.10	22,875.10	0.00	22,875.10	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,344,527.35	6,287,383.43	8,631,910.78	3,552,478.22	2,477,174.00	6,029,652.22	-30.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	44,644.43	0.00	44,644.43	44,644.43	0.00	44,644.43	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		1,361,804.00	1,361,804.00		8,688,868.00	8,688,868.00	538.0%
From JPAs	6500	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			13,612,046.88	7,649,187.43	21,261,234.31	16,294,997.75	11,166,042.00	27,461,039.75	29.2%
TOTAL, REVENUES			432,723,961.32	71,757,409.98	504,481,371.30	448,244,883.31	67,540,820.16	515,785,703.47	2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	113,484,427.59	37,512,568.31	150,996,995.90	121,724,429.01	42,174,970.12	163,899,399.13	8.5%
Certificated Pupil Support Salaries		1200	8,715,197.71	5,993,826.89	14,709,024.60	9,723,627.37	6,563,977.77	16,287,605.14	10.7%
Certificated Supervisors' and Administrators' Salaries		1300	12,890,630.00	4,442,470.00	17,333,100.00	12,633,541.04	5,932,064.50	18,565,605.54	7.1%
Other Certificated Salaries		1900	6,287,437.67	8,365,880.73	14,653,318.40	7,032,726.74	8,292,180.87	15,324,907.61	4.6%
TOTAL, CERTIFICATED SALARIES			141,377,692.97	56,314,745.93	197,692,438.90	151,114,324.16	62,963,193.26	214,077,517.42	8.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,980,914.00	15,446,724.70	17,427,638.70	2,099,567.65	16,853,535.25	18,953,102.90	8.8%
Classified Support Salaries		2200	19,841,419.73	5,962,502.69	25,803,922.42	20,964,658.64	6,587,300.04	27,551,958.68	6.8%
Classified Supervisors' and Administrators' Salaries		2300	4,457,452.00	1,495,107.00	5,952,559.00	4,753,624.18	1,548,298.68	6,301,922.86	5.9%
Clerical, Technical and Office Salaries		2400	14,231,987.78	1,247,118.33	15,479,106.11	14,838,280.55	1,314,731.60	16,153,012.15	4.4%
Other Classified Salaries		2900	2,828,612.19	2,227,921.89	5,056,534.08	3,335,045.83	1,487,691.29	4,822,737.12	-4.6%
TOTAL, CLASSIFIED SALARIES			43,340,385.70	26,379,374.61	69,719,760.31	45,991,176.85	27,791,556.86	73,782,733.71	5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	26,446,081.47	28,271,993.03	54,718,074.50	28,229,657.80	30,449,361.01	58,679,018.81	7.2%
PERS		3201-3202	11,092,098.16	7,114,452.07	18,206,550.23	11,443,355.26	7,815,632.87	19,258,988.13	5.8%
OASDI/Medicare/Alternative		3301-3302	5,228,571.98	2,815,658.22	8,044,230.20	5,545,749.26	3,044,919.02	8,590,668.28	6.8%
Health and Welfare Benefits		3401-3402	33,922,376.46	32,786,595.30	66,708,971.76	42,486,979.25	26,658,639.71	69,145,618.96	3.7%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
Unemployment Insurance		3501-3502	114,104.16	41,782.47	155,886.63	120,257.44	45,316.55	165,573.99	6.2%
Workers' Compensation		3601-3602	2,332,958.60	1,036,041.37	3,368,999.97	1,548,628.73	686,964.11	2,235,592.84	-33.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			79,136,190.83	72,066,522.46	151,202,713.29	89,374,627.74	68,700,833.27	158,075,461.01	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,500.00	4,409,755.27	4,412,255.27	7,548,382.81	0.00	7,548,382.81	71.1%
Books and Other Reference Materials		4200	33,500.00	233,870.71	267,370.71	97,232.00	101,000.00	198,232.00	-25.9%
Materials and Supplies		4300	2,894,270.93	8,775,667.87	11,669,958.80	3,829,171.19	5,421,189.89	9,250,361.08	-20.7%
Noncapitalized Equipment		4400	2,106,717.70	1,542,580.50	3,649,298.20	1,399,311.00	304,000.00	1,703,311.00	-53.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,036,988.63	14,961,894.35	19,998,882.98	12,874,097.00	5,826,189.89	18,700,286.89	-6.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	150,000.00	48,294,900.15	48,444,900.15	162,000.00	50,321,089.44	50,483,089.44	4.2%
Travel and Conferences		5200	272,621.56	187,086.30	459,707.86	272,065.56	150,264.00	422,329.56	-8.1%
Dues and Memberships		5300	284,795.00	53,785.00	338,580.00	353,873.00	0.00	353,873.00	4.5%
Insurance		5400 - 5499	7,823,545.84	0.00	7,823,545.84	6,195,897.16	0.00	6,195,897.16	-20.8%
Operations and Housekeeping Services		5500	14,690,568.36	0.00	14,690,568.36	15,802,849.11	0.00	15,802,849.11	7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	424,001.00	189,700.00	613,701.00	458,241.00	163,700.00	621,941.00	1.3%
Transfers of Direct Costs		5710	179,902.36	(179,902.36)	0.00	510,996.00	(510,996.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(270,198.59)	332,042.59	61,844.00	(385,500.00)	248,500.00	(137,000.00)	-321.5%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	9,006,094.41	16,036,572.32	25,042,666.73	12,033,328.81	12,175,929.87	24,209,258.68	-3.3%
Communications		5900	590,620.00	1,700.00	592,320.00	587,620.00	1,700.00	589,320.00	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,151,949.94	64,915,884.00	98,067,833.94	35,991,370.64	62,550,187.31	98,541,557.95	0.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	300,000.00	300,000.00	300,000.00	0.00	300,000.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	523,526.00	0.00	523,526.00	1,450,078.00	0.00	1,450,078.00	177.0%
TOTAL, CAPITAL OUTLAY			523,526.00	310,000.00	833,526.00	1,750,078.00	0.00	1,750,078.00	110.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	192,000.00	0.00	192,000.00	178,000.00	0.00	178,000.00	-7.3%
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%
Other Transfers of Apportionments	All Other	7221-7223	2,460,793.00	0.00	2,460,793.00	2,718,306.00	0.00	2,718,306.00	10.5%
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	17,000.00	22,000.00	39,000.00	104,000.00	22,000.00	126,000.00	223.1%
Other Debt Service - Principal		7439	161,000.00	230,000.00	391,000.00	537,000.00	230,000.00	767,000.00	96.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,830,793.00	252,000.00	3,082,793.00	3,537,306.00	252,000.00	3,789,306.00	22.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(12,742,737.10)	12,742,737.10	0.00	(7,276,455.88)	7,276,455.88	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(608,008.03)	0.00	(608,008.03)	(494,127.42)	0.00	(494,127.42)	-18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,350,745.13)	12,742,737.10	(608,008.03)	(7,770,583.30)	7,276,455.88	(494,127.42)	-18.7%
TOTAL, EXPENDITURES			292,046,781.94	247,943,158.45	539,989,940.39	332,862,397.09	235,360,416.47	568,222,813.56	5.2%
INTERFUND TRANSFERS									

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	15,170,237.75	0.00	15,170,237.75	69,250,369.00	0.00	69,250,369.00	356.5%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,170,237.75	0.00	15,170,237.75	69,250,369.00	0.00	69,250,369.00	356.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	523,526.00	0.00	523,526.00	1,450,078.00	0.00	1,450,078.00	177.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			523,526.00	0.00	523,526.00	1,450,078.00	0.00	1,450,078.00	177.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(156,588,407.64)	156,588,407.64	0.00	(134,176,528.09)	134,176,528.09	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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)	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(156,588,407.64)	156,588,407.64	0.00	(134,176,528.09)	134,176,528.09	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(140,894,643.89)	156,588,407.64	15,693,763.75	(63,476,081.09)	134,176,528.09	70,700,447.00	350.5%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 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	408,938,998.00	653,859.00	409,592,857.00	420,818,802.00	3,469,276.00	424,288,078.00	3.6%
2) Federal Revenue		8100-8299	0.00	14,830,223.46	14,830,223.46	0.00	12,891,876.27	12,891,876.27	-13.1%
3) Other State Revenue		8300-8599	10,172,916.44	48,624,140.09	58,797,056.53	11,131,083.56	40,013,625.89	51,144,709.45	-13.0%
4) Other Local Revenue		8600-8799	13,612,046.88	7,649,187.43	21,261,234.31	16,294,997.75	11,166,042.00	27,461,039.75	29.2%
5) TOTAL, REVENUES			432,723,961.32	71,757,409.98	504,481,371.30	448,244,883.31	67,540,820.16	515,785,703.47	2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		156,022,401.30	155,645,689.32	311,668,090.62	179,065,931.08	148,258,323.75	327,324,254.83	5.0%
2) Instruction - Related Services	2000-2999		40,923,973.21	25,920,349.47	66,844,322.68	45,764,401.02	27,714,878.34	73,479,279.36	9.9%
3) Pupil Services	3000-3999		32,231,895.63	21,692,422.64	53,924,318.27	35,702,543.81	22,788,039.39	58,490,583.20	8.5%
4) Ancillary Services	4000-4999		2,144,952.04	12,738,178.14	14,883,130.18	2,813,415.75	12,504,850.87	15,318,266.62	2.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		19,472,035.93	18,508,443.47	37,980,479.40	25,203,613.01	10,355,228.69	35,558,841.70	-6.4%
8) Plant Services	8000-8999		38,420,730.83	13,186,075.41	51,606,806.24	40,775,186.42	13,487,095.43	54,262,281.85	5.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,830,793.00	252,000.00	3,082,793.00	3,537,306.00	252,000.00	3,789,306.00	22.9%
10) TOTAL, EXPENDITURES			292,046,781.94	247,943,158.45	539,989,940.39	332,862,397.09	235,360,416.47	568,222,813.56	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			140,677,179.38	(176,185,748.47)	(35,508,569.09)	115,382,486.22	(167,819,596.31)	(52,437,110.09)	47.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,170,237.75	0.00	15,170,237.75	69,250,369.00	0.00	69,250,369.00	356.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	523,526.00	0.00	523,526.00	1,450,078.00	0.00	1,450,078.00	177.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(156,588,407.64)	156,588,407.64	0.00	(134,176,528.09)	134,176,528.09	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(140,894,643.89)	156,588,407.64	15,693,763.75	(63,476,081.09)	134,176,528.09	70,700,447.00	350.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(217,464.51)	(19,597,340.83)	(19,814,805.34)	51,906,405.13	(33,643,068.22)	18,263,336.91	-192.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,967,821.51	96,248,961.53	101,216,783.04	4,750,357.00	76,651,620.70	81,401,977.70	-19.6%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,967,821.51	96,248,961.53	101,216,783.04	4,750,357.00	76,651,620.70	81,401,977.70	-19.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,967,821.51	96,248,961.53	101,216,783.04	4,750,357.00	76,651,620.70	81,401,977.70	-19.6%
2) Ending Balance, June 30 (E + F1e)			4,750,357.00	76,651,620.70	81,401,977.70	56,656,762.13	43,008,552.48	99,665,314.61	22.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	76,000.00	0.00	76,000.00	76,000.00	0.00	76,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	76,651,620.70	76,651,620.70	0.00	43,008,552.48	43,008,552.48	-43.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	579,845.00	0.00	579,845.00	9,754,649.00	0.00	9,754,649.00	1,582.3%
School Site - Carryover	0000	9780	579,845.00		579,845.00			0.00	
School Site - Carryover	0000	9780			0.00	3,488,578.00		3,488,578.00	
Instructional Materials	0000	9780			0.00	5,266,071.00		5,266,071.00	
AB218/452	0000	9780			0.00	1,000,000.00		1,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,994,512.00	0.00	3,994,512.00	46,726,113.13	0.00	46,726,113.13	1,069.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	6,275,921.64	2,006,453.15
6019	Student Support and Professional Development Discretionary Block Grant	4,698,691.32	2,349,345.66
6211	Literacy Coaches and Reading Specialists Grant Program	197,266.77	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	160,047.50	153,532.50
6546	Mental Health-Related Services	0.00	108,811.64
6547	Special Education Early Intervention Preschool Grant	2,357,042.49	2,194,337.65
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,534,105.33	3,107,153.13
7399	LCFF Equity Multiplier	651,811.05	380,263.20
7435	Learning Recovery Emergency Block Grant	11,182,401.34	5,482,423.97
7810	Other Restricted State	271,609.00	438,137.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,547,661.57	11,413,850.60
9010	Other Restricted Local	38,775,062.69	15,374,243.98
Total, Restricted Balance		76,651,620.70	43,008,552.48

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,479,221.90	2,479,221.90	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,479,221.90	2,479,221.90	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,479,221.90	2,479,221.90	0.0%
2) Ending Balance, June 30 (E + F1e)			2,479,221.90	2,479,221.90	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	2,479,221.90	2,479,221.90	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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	2025-26 Estimated Actuals	2026-27 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	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%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	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%
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	2025-26 Estimated Actuals	2026-27 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	2025-26 Estimated Actuals	2026-27 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 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,479,221.90	2,479,221.90	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,479,221.90	2,479,221.90	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,479,221.90	2,479,221.90	0.0%
2) Ending Balance, June 30 (E + F1e)			2,479,221.90	2,479,221.90	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	2,479,221.90	2,479,221.90	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	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	2,479,221.90	2,479,221.90
Total, Restricted Balance		2,479,221.90	2,479,221.90

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,696.65	59,696.65	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,696.65	59,696.65	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,696.65	59,696.65	0.0%
2) Ending Balance, June 30 (E + F1e)			59,696.65	59,696.65	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	59,696.65	59,696.65	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	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%
Food Service Sales		8634	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%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	2025-26 Estimated Actuals	2026-27 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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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	2025-26 Estimated Actuals	2026-27 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	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,696.65	59,696.65	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,696.65	59,696.65	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,696.65	59,696.65	0.0%
2) Ending Balance, June 30 (E + F1e)			59,696.65	59,696.65	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					
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	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	59,696.65	59,696.65
Total, Restricted Balance		59,696.65	59,696.65

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,639,322.00	7,639,322.00	0.0%
3) Other State Revenue		8300-8599	10,420,390.83	9,300,000.00	-10.8%
4) Other Local Revenue		8600-8799	900,000.00	862,500.00	-4.2%
5) TOTAL, REVENUES			18,959,712.83	17,801,822.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,202,145.00	5,618,586.15	8.0%
3) Employee Benefits		3000-3999	4,334,015.36	4,515,377.79	4.2%
4) Books and Supplies		4000-4999	161,000.00	140,188.80	-12.9%
5) Services and Other Operating Expenditures		5000-5999	7,870,430.72	8,042,907.33	2.2%
6) Capital Outlay		6000-6999	312,204.08	692,968.83	122.0%
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	608,008.03	494,127.42	-18.7%
9) TOTAL, EXPENDITURES			18,487,803.19	19,504,156.32	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			471,909.64	(1,702,334.32)	-460.7%
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)			471,909.64	(1,702,334.32)	-460.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,458,342.96	5,930,252.60	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,458,342.96	5,930,252.60	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,458,342.96	5,930,252.60	8.6%
2) Ending Balance, June 30 (E + F1e)			5,930,252.60	4,227,918.28	-28.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,930,252.60	4,227,918.28	-28.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,198,053.00	7,198,053.00	0.0%
Donated Food Commodities		8221	441,269.00	441,269.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,639,322.00	7,639,322.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,420,390.83	9,300,000.00	-10.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,420,390.83	9,300,000.00	-10.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	112,500.00	-25.0%
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	750,000.00	750,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900,000.00	862,500.00	-4.2%
TOTAL, REVENUES			18,959,712.83	17,801,822.00	-6.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,465,166.00	4,839,347.90	8.4%
Classified Supervisors' and Administrators' Salaries		2300	493,042.00	520,209.90	5.5%
Clerical, Technical and Office Salaries		2400	243,937.00	259,028.35	6.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			5,202,145.00	5,618,586.15	8.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,328,961.89	1,418,613.32	6.7%
OASDI/Medicare/Alternative		3301-3302	367,510.60	399,221.01	8.6%
Health and Welfare Benefits		3401-3402	2,569,238.37	2,650,604.00	3.2%
Unemployment Insurance		3501-3502	2,763.50	2,977.55	7.7%
Workers' Compensation		3601-3602	65,541.00	43,961.91	-32.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,334,015.36	4,515,377.79	4.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,000.00	139,158.00	-13.0%
Noncapitalized Equipment		4400	1,000.00	1,030.80	3.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			161,000.00	140,188.80	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	7,665,000.00	7,901,082.00	3.1%
Travel and Conferences		5200	4,000.00	24,654.58	516.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,000.00	17,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,500.00	39,685.80	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,956.97	(83,000.00)	-1,493.3%
Professional/Consulting Services and Operating Expenditures		5800	139,973.75	143,484.95	2.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,870,430.72	8,042,907.33	2.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	41,396.31	552,780.03	1,235.3%
Equipment Replacement		6500	270,807.77	140,188.80	-48.2%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			312,204.08	692,968.83	122.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	608,008.03	494,127.42	-18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			608,008.03	494,127.42	-18.7%
TOTAL, EXPENDITURES			18,487,803.19	19,504,156.32	5.5%
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	2025-26 Estimated Actuals	2026-27 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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,639,322.00	7,639,322.00	0.0%
3) Other State Revenue		8300-8599	10,420,390.83	9,300,000.00	-10.8%
4) Other Local Revenue		8600-8799	900,000.00	862,500.00	-4.2%
5) TOTAL, REVENUES			18,959,712.83	17,801,822.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		17,850,964.44	18,992,055.15	6.4%
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		608,008.03	494,127.42	-18.7%
8) Plant Services	8000-8999		28,830.72	17,973.75	-37.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,487,803.19	19,504,156.32	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			471,909.64	(1,702,334.32)	-460.7%
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)			471,909.64	(1,702,334.32)	-460.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,458,342.96	5,930,252.60	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,458,342.96	5,930,252.60	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,458,342.96	5,930,252.60	8.6%
2) Ending Balance, June 30 (E + F1e)			5,930,252.60	4,227,918.28	-28.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,930,252.60	4,227,918.28	-28.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,990,357.24	2,840,718.33
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	834,504.53	834,504.53
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	1,064,328.06	532,164.03
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	41,062.77	20,531.39
Total, Restricted Balance		5,930,252.60	4,227,918.28

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	3,600,000.00	500,000.00	-86.1%
5) TOTAL, REVENUES			3,600,000.00	500,000.00	-86.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			3,600,000.00	500,000.00	-86.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	15,170,237.75	70,750,369.00	366.4%
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			(170,237.75)	(70,750,369.00)	41,459.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,429,762.25	(70,250,369.00)	-2,148.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,285,832.62	92,715,594.87	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,285,832.62	92,715,594.87	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,285,832.62	92,715,594.87	3.8%
2) Ending Balance, June 30 (E + F1e)			92,715,594.87	22,465,225.87	-75.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	90,861,282.97	0.00	-100.0%
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	1,854,311.90	22,465,225.87	1,111.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,600,000.00	500,000.00	-86.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,600,000.00	500,000.00	-86.1%
TOTAL, REVENUES			3,600,000.00	500,000.00	-86.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	15,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	15,170,237.75	69,250,369.00	356.5%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			15,170,237.75	70,750,369.00	366.4%
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)			(170,237.75)	(70,750,369.00)	41,459.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	3,600,000.00	500,000.00	-86.1%
5) TOTAL, REVENUES			3,600,000.00	500,000.00	-86.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			3,600,000.00	500,000.00	-86.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	15,170,237.75	70,750,369.00	366.4%
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			(170,237.75)	(70,750,369.00)	41,459.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,429,762.25	(70,250,369.00)	-2,148.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,285,832.62	92,715,594.87	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,285,832.62	92,715,594.87	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,285,832.62	92,715,594.87	3.8%
2) Ending Balance, June 30 (E + F1e)			92,715,594.87	22,465,225.87	-75.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	90,861,282.97	0.00	-100.0%
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	1,854,311.90	22,465,225.87	1,111.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,236,194.32	13,965,553.00	-19.0%
5) TOTAL, REVENUES			17,236,194.32	13,965,553.00	-19.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	719,839.00	890,326.10	23.7%
3) Employee Benefits		3000-3999	406,334.69	432,695.14	6.5%
4) Books and Supplies		4000-4999	52,163.00	39,000.00	-25.2%
5) Services and Other Operating Expenditures		5000-5999	1,541,216.17	816,500.00	-47.0%
6) Capital Outlay		6000-6999	11,034,157.26	1,342,000.00	-87.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,714,824.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,468,534.62	3,520,521.24	-77.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,767,659.70	10,445,031.76	490.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	150,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,767,659.70	10,445,031.76	-92.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,234,403.86	267,002,063.56	105.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,234,403.86	267,002,063.56	105.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,234,403.86	267,002,063.56	105.0%
2) Ending Balance, June 30 (E + F1e)			267,002,063.56	277,447,095.32	3.9%
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	267,002,063.56	277,447,095.32	3.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	7,489,503.00	6,740,553.00	-10.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,582,927.17	6,225,000.00	-27.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,163,764.15	1,000,000.00	-14.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,236,194.32	13,965,553.00	-19.0%
TOTAL, REVENUES			17,236,194.32	13,965,553.00	-19.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	332,497.00	485,353.05	46.0%
Clerical, Technical and Office Salaries		2400	387,342.00	404,973.05	4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			719,839.00	890,326.10	23.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	60,112.00	New
PERS		3201-3202	165,683.00	130,046.22	-21.5%
OASDI/Medicare/Alternative		3301-3302	49,118.50	47,335.43	-3.6%
Health and Welfare Benefits		3401-3402	182,317.19	187,662.00	2.9%
Unemployment Insurance		3501-3502	355.50	445.69	25.4%
Workers' Compensation		3601-3602	8,860.50	7,093.80	-19.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			406,334.69	432,695.14	6.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,884.26	39,000.00	106.5%
Noncapitalized Equipment		4400	33,278.74	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			52,163.00	39,000.00	-25.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	9,000.00	200.0%
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	(287,800.97)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,826,017.14	806,900.00	-55.8%
Communications		5900	0.00	600.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,541,216.17	816,500.00	-47.0%
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	11,034,157.26	1,342,000.00	-87.8%
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			11,034,157.26	1,342,000.00	-87.8%
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	29,824.50	0.00	-100.0%
Other Debt Service - Principal		7439	1,685,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,714,824.50	0.00	-100.0%
TOTAL, EXPENDITURES			15,468,534.62	3,520,521.24	-77.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	150,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			150,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	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)			135,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,236,194.32	13,965,553.00	-19.0%
5) TOTAL, REVENUES			17,236,194.32	13,965,553.00	-19.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,899,592.98	3,520,521.24	-72.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,568,941.64	0.00	-100.0%
10) TOTAL, EXPENDITURES			15,468,534.62	3,520,521.24	-77.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,767,659.70	10,445,031.76	490.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	150,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,767,659.70	10,445,031.76	-92.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,234,403.86	267,002,063.56	105.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,234,403.86	267,002,063.56	105.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,234,403.86	267,002,063.56	105.0%
2) Ending Balance, June 30 (E + F1e)			267,002,063.56	277,447,095.32	3.9%
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	267,002,063.56	277,447,095.32	3.9%
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	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	267,002,063.56	277,447,095.32
Total, Restricted Balance		267,002,063.56	277,447,095.32

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,600,000.00	4,900,000.00	-12.5%
5) TOTAL, REVENUES			5,600,000.00	4,900,000.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	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	330,000.00	330,000.00	0.0%
6) Capital Outlay		6000-6999	2,106,840.00	1,065,000.00	-49.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,436,840.00	1,395,000.00	-42.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,163,160.00	3,505,000.00	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,163,160.00	3,505,000.00	10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,580,536.73	34,743,696.73	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,580,536.73	34,743,696.73	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,580,536.73	34,743,696.73	10.0%
2) Ending Balance, June 30 (E + F1e)			34,743,696.73	38,248,696.73	10.1%
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	34,743,696.73	38,248,696.73	10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,200,000.00	900,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	4,400,000.00	4,000,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			5,600,000.00	4,900,000.00	-12.5%
TOTAL, REVENUES			5,600,000.00	4,900,000.00	-12.5%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	120,000.00	120,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	210,000.00	210,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,000.00	330,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,106,840.00	1,065,000.00	-49.5%
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			2,106,840.00	1,065,000.00	-49.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			2,436,840.00	1,395,000.00	-42.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	5,600,000.00	4,900,000.00	-12.5%
5) TOTAL, REVENUES			5,600,000.00	4,900,000.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,436,840.00	1,395,000.00	-42.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,436,840.00	1,395,000.00	-42.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,163,160.00	3,505,000.00	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,163,160.00	3,505,000.00	10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,580,536.73	34,743,696.73	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,580,536.73	34,743,696.73	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,580,536.73	34,743,696.73	10.0%
2) Ending Balance, June 30 (E + F1e)			34,743,696.73	38,248,696.73	10.1%
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	34,743,696.73	38,248,696.73	10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	34,743,696.73	38,248,696.73
Total, Restricted Balance		34,743,696.73	38,248,696.73

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11.36	11.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11.36	11.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11.36	11.36	0.0%
2) Ending Balance, June 30 (E + F1e)			11.36	11.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11.36	11.36	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(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	2025-26 Estimated Actuals	2026-27 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	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11.36	11.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11.36	11.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11.36	11.36	0.0%
2) Ending Balance, June 30 (E + F1e)			11.36	11.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11.36	11.36	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	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	11.36	11.36
Total, Restricted Balance		11.36	11.36

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	246,505.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	99,869,277.56	0.00	-100.0%
5) TOTAL, REVENUES			100,115,782.84	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	50,362,575.61	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,362,575.61	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,753,207.23	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)			49,753,207.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,626,215.33	94,379,422.56	111.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,626,215.33	94,379,422.56	111.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,626,215.33	94,379,422.56	111.5%
2) Ending Balance, June 30 (E + F1e)			94,379,422.56	94,379,422.56	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					
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	94,379,422.56	94,379,422.56	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	246,505.28	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			246,505.28	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	90,058,887.05	0.00	-100.0%
Unsecured Roll		8612	1,069,000.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	595,367.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	8,146,023.50	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			99,869,277.56	0.00	-100.0%
TOTAL, REVENUES			100,115,782.84	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	27,479,532.50	0.00	-100.0%
Bond Interest and Other Service Charges		7434	22,883,043.11	0.00	-100.0%
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)			50,362,575.61	0.00	-100.0%
TOTAL, EXPENDITURES			50,362,575.61	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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					
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	2025-26 Estimated Actuals	2026-27 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	246,505.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	99,869,277.56	0.00	-100.0%
5) TOTAL, REVENUES			100,115,782.84	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	50,362,575.61	0.00	-100.0%
10) TOTAL, EXPENDITURES			50,362,575.61	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			49,753,207.23	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)			49,753,207.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,626,215.33	94,379,422.56	111.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,626,215.33	94,379,422.56	111.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,626,215.33	94,379,422.56	111.5%
2) Ending Balance, June 30 (E + F1e)			94,379,422.56	94,379,422.56	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					
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	94,379,422.56	94,379,422.56	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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	78,196,772.47	81,045,387.32	3.6%
5) TOTAL, REVENUES			78,196,772.47	81,045,387.32	3.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	142,934.00	150,811.50	5.5%
3) Employee Benefits		3000-3999	255,364.68	263,045.71	3.0%
4) Books and Supplies		4000-4999	14,000.00	14,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	77,614,959.90	83,066,372.94	7.0%
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			78,027,258.58	83,494,230.15	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			169,513.89	(2,448,842.83)	-1,544.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,500,000.00	New
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	1,500,000.00	New
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			169,513.89	(948,842.83)	-659.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,084,312.40	28,253,826.29	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,084,312.40	28,253,826.29	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,084,312.40	28,253,826.29	0.6%
2) Ending Net Position, June 30 (E + F1e)			28,253,826.29	27,304,983.46	-3.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	28,253,826.29	27,304,983.46	-3.4%
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	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200,000.00	900,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	35,525.50	35,525.50	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	76,952,246.97	80,100,861.82	4.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,000.00	9,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			78,196,772.47	81,045,387.32	3.6%
TOTAL, REVENUES			78,196,772.47	81,045,387.32	3.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	73,047.00	77,072.10	5.5%
Clerical, Technical and Office Salaries		2400	69,887.00	73,739.40	5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,934.00	150,811.50	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,321.00	39,813.90	3.9%
OASDI/Medicare/Alternative		3301-3302	10,348.00	10,929.38	5.6%
Health and Welfare Benefits		3401-3402	204,837.68	211,095.00	3.1%
Unemployment Insurance		3501-3502	72.00	75.58	5.0%
Workers' Compensation		3601-3602	1,786.00	1,131.85	-36.6%
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			255,364.68	263,045.71	3.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	9,000.00	9,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,000.00	14,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	487,153.00	487,153.00	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 - Interfund		5750	100,000.00	100,000.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	77,027,776.90	82,479,189.02	7.1%
Communications		5900	30.00	30.92	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			77,614,959.90	83,066,372.94	7.0%
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			78,027,258.58	83,494,230.15	7.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	1,500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,500,000.00	New
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			0.00	1,500,000.00	New

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	78,196,772.47	81,045,387.32	3.6%
5) TOTAL, REVENUES			78,196,772.47	81,045,387.32	3.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		78,027,258.58	83,494,230.15	7.0%
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			78,027,258.58	83,494,230.15	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			169,513.89	(2,448,842.83)	-1,544.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,500,000.00	New
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	1,500,000.00	New
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			169,513.89	(948,842.83)	-659.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,084,312.40	28,253,826.29	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,084,312.40	28,253,826.29	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,084,312.40	28,253,826.29	0.6%
2) Ending Net Position, June 30 (E + F1e)			28,253,826.29	27,304,983.46	-3.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	28,253,826.29	27,304,983.46	-3.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	28,253,826.29	27,304,983.46
Total, Restricted Net Position		28,253,826.29	27,304,983.46

Description	2025-26 Estimated Actuals			2026-27 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)	22,369.38	22,369.38	22,907.51	22,117.84	22,117.84	22,638.97
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)	22,369.38	22,369.38	22,907.51	22,117.84	22,117.84	22,638.97
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	80.02	80.02	80.02	80.02	80.02	80.02
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.27	4.27	4.27	4.27	4.27	4.27
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	84.29	84.29	84.29	84.29	84.29	84.29
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,453.67	22,453.67	22,991.80	22,202.13	22,202.13	22,723.26
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			106,366,158.94	83,912,440.01	39,561,939.77	101,081,407.23	93,453,313.95	136,322,648.65	156,871,093.05	186,406,017.90
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,394,000.55	3,394,000.55	7,241,147.69	6,109,199.19	6,109,199.19	7,241,147.69	6,109,199.19	6,109,200.59
Property Taxes	8020-8079					20,710,547.38	69,715,999.37	72,175,106.47	66,662,834.24	
Miscellaneous Funds	8080-8099			(1,370,276.24)	(2,528,847.16)	(1,732,941.55)	(1,303,662.00)	(1,732,941.55)	(1,631,735.63)	(1,732,941.56)
Federal Revenue	8100-8299		(9,410,948.39)	894,077.82	8,646,789.47	780,645.96	1,285,313.35	113,983.52	1,597,516.46	26,677.52
Other State Revenue	8300-8599		(453,057.07)	1,067,638.81	3,742,447.43	1,921,751.55	3,105,479.55	5,155,748.18	1,921,751.55	2,088,278.03
Other Local Revenue	8600-8799		587,223.40	704,444.53	1,122,236.51	2,736,154.39	2,108,623.49	1,299,612.30	5,539,337.99	1,115,061.78
Interfund Transfers In	8900-8929				69,250,369.00					
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			(5,882,781.51)	4,689,885.47	87,474,142.94	30,525,356.92	81,020,952.95	84,252,656.61	80,198,903.80	7,606,276.36
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,491,046.07	17,760,583.02	18,701,990.72	18,795,343.07	19,009,654.43	18,880,755.35	19,331,761.04	19,100,733.70
Classified Salaries	2000-2999		2,361,709.97	5,914,323.35	6,039,789.05	6,144,976.14	6,211,112.62	6,480,682.33	6,098,504.82	6,191,888.95
Employee Benefits	3000-3999		1,213,199.29	6,149,587.98	6,337,273.26	6,347,075.82	6,409,350.51	73,456,126.16	6,471,068.37	6,408,656.31
Books and Supplies	4000-4999		(516,400.94)	4,770,704.99	1,478,872.87	826,070.50	923,539.31	815,058.27	827,908.41	1,002,803.66
Services	5000-5999		6,682,103.83	4,652,257.54	5,407,113.34	10,422,784.50	2,722,369.67	11,400,471.69	8,455,833.50	5,526,523.76
Capital Outlay	6000-6999				9,147.03	60,420.07	14,569.14			
Other Outgo	7000-7499		(399,639.77)	877,739.42	217,469.10	217,469.10	248,452.84	248,452.84	248,452.84	468,182.50
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			10,832,018.45	40,125,196.30	38,191,655.37	42,814,139.20	35,539,048.52	111,281,546.64	41,433,528.98	38,698,788.88
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(257,081.32)	(45,296.20)			1,469.32	5,100.70	(6,204.32)	(1,237.46)	2,550.35
Accounts Receivable	9200-9299	(19,966,597.46)	15,191,015.23	2,444,269.53	274,953.07	37,419.14	(53,113.33)	(394,993.61)	16,366.53	219,862.10
Due From Other Funds	9310	(15,170,238.00)		(4,000,000.00)	15,170,238.00			4,000,000.00		
Stores	9320	(129.31)								
Prepaid Expenditures	9330	(59,261.19)		(113,553.16)		84,367.73		(7,061.34)	(48,407.01)	(42,958.44)
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(35,453,307.28)	15,145,719.03	(1,669,283.63)	15,445,191.07	123,256.19	(48,012.63)	3,591,740.73	(33,277.94)	179,454.01
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(46,338,065.70)	23,828,958.11	4,874,372.67	(720,959.51)	(42,113.82)	145,176.39	150,109.59	224,262.81	131,309.89
Due To Other Funds	9610	(3,702,839.41)						(44,557,384.00)	8,624,010.00	1,437,335.00
Current Loans	9640									
Unearned Revenues	9650	(783,722.33)	783,640.71							
Deferred Inflows of Resources	9690									
SUBTOTAL		(50,824,627.44)	24,612,598.82	4,874,372.67	(720,959.51)	(42,113.82)	145,176.39	(44,407,274.41)	8,848,272.81	1,568,644.89
<u>Nonoperating</u>										
Suspense Clearing	9910		3,727,960.82	(2,371,533.11)	(3,929,170.69)	4,495,318.99	(2,419,380.71)	(421,680.71)	(348,899.22)	1,689,145.78
TOTAL BALANCE SHEET ITEMS		15,371,320.16	(5,738,918.97)	(8,915,189.41)	12,236,979.89	4,660,689.00	(2,612,569.73)	47,577,334.43	(9,230,449.97)	299,954.90
E. NET INCREASE/DECREASE (B - C + D)			(22,453,718.93)	(44,350,500.24)	61,519,467.46	(7,628,093.28)	42,869,334.70	20,548,444.40	29,534,924.85	(30,792,557.62)
F. ENDING CASH (A + E)			83,912,440.01	39,561,939.77	101,081,407.23	93,453,313.95	136,322,648.65	156,871,093.05	186,406,017.90	155,613,460.28
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		155,613,460.28	161,828,247.95	194,484,873.95	162,194,954.77				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	7,241,149.09	6,109,200.59	6,109,200.59	6,109,200.59	1,131,948.50		72,407,794.00	72,407,794.00
Property Taxes	8020-8079	43,428,412.92	89,602,860.62	314,179.25	10,121,721.75			372,731,662.00	372,731,662.00
Miscellaneous Funds	8080-8099	(2,413,534.51)	(1,681,381.60)	(1,516,857.59)	(2,886,705.03)	(319,553.58)		(20,851,378.00)	(20,851,378.00)
Federal Revenue	8100-8299	1,102,287.01	492,287.70	45,236.14	1,081,820.25	6,236,189.46		12,891,876.27	12,891,876.27
Other State Revenue	8300-8599	5,603,883.92	1,921,750.03	1,921,750.03	3,508,358.26	19,638,929.18		51,144,709.45	51,144,709.45
Other Local Revenue	8600-8799	961,589.00	1,059,450.88	2,144,413.20	6,068,285.25	2,014,607.03		27,461,039.75	27,461,039.75
Interfund Transfers In	8900-8929							69,250,369.00	69,250,369.00
All Other Financing Sources	8930-8979					1,450,078.00		1,450,078.00	1,450,078.00
TOTAL RECEIPTS		55,923,787.43	97,504,168.22	9,017,921.62	24,002,681.07	30,152,198.59	0.00	586,486,150.47	586,486,150.47
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	19,022,631.22	21,348,631.99	18,798,132.00	21,648,656.75	187,598.06		214,077,517.42	214,077,517.42
Classified Salaries	2000-2999	6,401,265.60	8,637,718.25	6,109,001.10	7,180,819.87	10,941.66		73,782,733.71	73,782,733.71
Employee Benefits	3000-3999	6,390,000.53	6,794,680.93	6,340,502.25	7,182,695.25	18,575,244.35		158,075,461.01	158,075,461.01
Books and Supplies	4000-4999	1,168,603.06	1,099,657.15	1,521,708.01	4,738,268.72	43,492.88		18,700,286.89	18,700,286.89
Services	5000-5999	7,716,215.85	6,787,774.19	9,165,902.74	20,194,782.02	(592,574.68)		98,541,557.95	98,541,557.95
Capital Outlay	6000-6999					1,665,941.76		1,750,078.00	1,750,078.00
Other Outgo	7000-7499	248,452.84	284,131.75	284,132.98	284,132.98	67,749.16		3,295,178.58	3,295,178.58
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		40,947,169.10	44,952,594.26	42,219,379.08	61,229,355.59	19,958,393.19	0.00	568,222,813.56	568,222,813.56
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		5,020.49	249.04		364,929.99		326,581.91	
Accounts Receivable	9200-9299	123,616.78	(236,711.31)	144,521.47	(13,085,133.19)			4,682,072.41	
Due From Other Funds	9310							15,170,238.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(23,232.82)	26,507.63	(43,104.37)	121,766.17	(87,798.41)		(133,474.02)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		100,383.96	(205,183.19)	101,666.14	(12,963,367.02)	277,131.58	0.00	20,045,418.30	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(481,211.66)	182,622.84	(1,059,527.80)	(30,887,882.03)	(22,330.39)		(3,677,212.91)	
Due To Other Funds	9610	10,061,345.00	15,810,684.00		8,624,010.00			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650					(1,279,306.00)		(495,665.29)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		9,580,133.34	15,993,306.84	(1,059,527.80)	(22,263,872.03)	(1,301,636.39)	0.00	(4,172,878.20)	
<u>Nonoperating</u>									
Suspense Clearing	9910	717,918.72	(3,696,457.93)	(249,655.66)	1,926,949.57	879,484.15		0.00	
TOTAL BALANCE SHEET ITEMS		(8,761,830.66)	(19,894,947.96)	911,538.28	11,227,454.58	2,458,252.12	0.00	24,218,296.50	
E. NET INCREASE/DECREASE (B - C + D)		6,214,787.67	32,656,626.00	(32,289,919.18)	(25,999,219.94)	12,652,057.52	0.00	42,481,633.41	18,263,336.91
F. ENDING CASH (A + E)		161,828,247.95	194,484,873.95	162,194,954.77	136,195,734.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								148,847,792.35	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83
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		136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		136,195,734.83	136,195,734.83	136,195,734.83	136,195,734.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								136,195,734.83	

ANNUAL BUDGET REPORT:

July 1, 2026 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: www.sjUSD.org & 855 Lenzen Ave., San Jose, CA 95123

Date: June 8, 2026

Adoption Date: June 25, 2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Nancy Albarran

Title: Superintendent

Public Hearing:

Place: 855 Lenzen Ave., San Jose, CA 95126

Date: June 11, 2026

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Eric Monley

Title: Director of Fiscal Services

Telephone: 408-535-6000

E-mail: info@sjUSD.org

Criteria and Standards Review Summary

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

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

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) 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
				06/25/2026
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 (JPA), 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:

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

- Total liabilities actuarially determined: \$ 12,923,000.00
- Less: Amount of total liabilities reserved in budget: \$ _____
- Estimated accrued but unfunded liabilities: \$ 12,923,000.00

This school district is self-insured for workers' compensation claims through the JPA identified below:

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/25/2026 Date of Meeting (Format: MM/DD/YYYY)
Nancy Albarran Printed Name	Superintendent Title

For additional information on this certification, please contact:

Eric Monley Name	Director of Fiscal Services Title
408-535-6000 Email	info@sjusd.org Telephone

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	197,692,438.90	301	0.00	303	197,692,438.90	305	3,133,152.70	3,216,802.22	307	194,475,636.68	309
2000 - Classified Salaries	69,719,760.31	311	47,000.00	313	69,672,760.31	315	5,240,160.27	5,747,327.30	317	63,925,433.01	319
3000 - Employee Benefits	151,202,713.29	321	26,431.20	323	151,176,282.09	325	5,902,525.28	6,168,261.44	327	145,008,020.65	329
4000 - Books, Supplies Equip Replace. (6500)	20,298,882.98	331	0.00	333	20,298,882.98	335	720,265.83	724,915.83	337	19,573,967.15	339
5000 - Services . . . & 7300 - Indirect Costs	97,459,825.91	341	38,000.00	343	97,421,825.91	345	38,953,429.58	50,015,367.61	347	47,406,458.30	349
TOTAL					536,262,190.19	365	TOTAL		470,389,515.79	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.85%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.85%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	470,389,515.79
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Reduction Overrides include expenditures in Resource 2600 Expanding Learning Opportunity Program. There are no instructional teachers or instructional aide salary and benefits being paid from this restricted State funding.	

Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	214,077,517.42	301	0.00	303	214,077,517.42	305	3,057,133.61		307	211,020,383.81	309
2000 - Classified Salaries	73,782,733.71	311	47,000.00	313	73,735,733.71	315	5,800,965.47		317	67,934,768.24	319
3000 - Employee Benefits	158,075,461.01	321	26,479.50	323	158,048,981.51	325	5,671,559.72		327	152,377,421.79	329
4000 - Books, Supplies Equip Replace. (6500)	19,000,286.89	331	0.00	333	19,000,286.89	335	336,388.48		337	18,663,898.41	339
5000 - Services . . & 7300 - Indirect Costs	98,047,430.53	341	38,000.00	343	98,009,430.53	345	38,948,459.23		347	59,060,971.30	349
TOTAL					562,871,950.06	365	TOTAL			509,057,443.55	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	280,345,956.36	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	280,345,956.36	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	55.07%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.07%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	509,057,443.55	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	496,321,082.00		496,321,082.00	239,165,268.00	121,011,517.00	614,474,833.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,685,000.00		1,685,000.00		1,685,000.00	0.00	0.00
Net Pension Liability	331,472,064.00	(40,985,896.00)	290,486,168.00			290,486,168.00	
Total/Net OPEB Liability	3,076,912.00		3,076,912.00			3,076,912.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability	1,495,043.66		1,495,043.66		598,462.26	896,581.40	
Governmental activities long-term liabilities	834,050,101.66	(40,985,896.00)	793,064,205.66	239,165,268.00	123,294,979.26	908,934,494.40	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	539,989,940.39
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	39,294,078.49
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	310,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	430,000.00
4. Other Transfers Out	All	9200	7200-7299	2,460,793.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,200,793.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				497,495,068.90
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				22,453.67
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,156.51
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			462,631,237.66	20,463.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			462,631,237.66	20,463.51
B. Required effort (Line A.2 times 90%)			416,368,113.89	18,417.16
C. Current year expenditures (Line I.E and Line II.B)			497,495,068.90	22,156.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 12,598,088.58
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 406,016,823.92

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.10%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 21,764,193.13
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,329,418.37

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	207,010.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,589,079.57
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	29,889,701.07
9. Carry-Forward Adjustment (Part IV, Line F)	(4,336,639.44)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,553,061.63
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	280,449,465.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	66,490,551.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	47,761,994.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,209,125.48
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,339,926.56
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	656,130.20
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,768,283.17
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	49,671,551.67
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,902,591.08
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	468,249,619.28
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.38%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.46%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	29,889,701.07
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	7,962,950.19
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.01%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.01%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.01%) times Part III, Line B19); zero if positive	(4,336,639.44)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(4,336,639.44)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.46%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2168319.72) is applied to the current year calculation and the remainder (\$-2168319.72) is deferred to one or more future years:	5.92%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1445546.48) is applied to the current year calculation and the remainder (\$-2891092.96) is deferred to one or more future years:	6.07%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(4,336,639.44)

Approved
indirect cost
rate: 9.01%
Highest rate
used in any
program: 9.01%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,735,427.55	336,562.02	9.01%
01	3010	4,206,055.04	378,965.56	9.01%
01	3182	962,852.58	86,753.02	9.01%
01	3310	27,309,722.07	2,460,605.96	9.01%
01	3311	121,625.54	10,958.46	9.01%
01	3312	816,612.30	73,576.77	9.01%
01	3315	113,108.89	10,191.11	9.01%
01	3318	19,960.55	1,798.45	9.01%
01	3327	150,000.00	13,515.00	9.01%
01	4035	863,480.21	77,799.57	9.01%
01	4203	907,116.49	81,731.20	9.01%
01	6010	277,680.97	13,884.05	5.00%
01	6019	2,155,165.29	194,180.39	9.01%
01	6211	79,284.17	7,143.50	9.01%
01	6331	6,916.67	623.19	9.01%
01	6332	25,000.00	2,252.50	9.01%
01	6388	130,000.00	5,000.00	3.85%
01	6500	53,477,691.53	4,818,340.01	9.01%
01	6520	226,265.71	20,386.54	9.01%
01	6546	987,041.48	88,932.44	9.01%
01	6547	1,361,945.31	122,711.27	9.01%
01	7311	13,309.70	1,199.20	9.01%
01	7399	704,730.00	63,496.17	9.01%
01	7412	139,311.33	12,551.95	9.01%
01	7413	58,928.64	5,309.47	9.01%
01	7435	3,357,686.75	302,527.58	9.01%
01	8150	12,531,842.75	1,129,119.03	9.01%
01	9010	40,040,316.13	2,422,622.69	6.05%
13	5310	8,923,558.70	553,130.44	6.20%
13	5320	885,122.41	54,877.59	6.20%

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		183,800.00	183,800.00
2. State Lottery Revenue	8560	4,433,170.05		1,913,262.86	6,346,432.91
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		4,433,170.05	0.00	2,097,062.86	6,530,232.91
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,133,152.70		0.00	3,133,152.70
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,300,017.35		0.00	1,300,017.35
4. Books and Supplies	4000-4999	0.00		243,062.86	243,062.86
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,602,000.00	1,602,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00		252,000.00	252,000.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,433,170.05	0.00	2,097,062.86	6,530,232.91
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
Software licenses for instructional materials.					

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

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

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	420,818,802.00	3.57%	435,839,323.00	3.62%	451,606,743.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	11,131,083.56	-0.04%	11,126,985.37	1.06%	11,245,383.31
4. Other Local Revenues	8600-8799	16,294,997.75	0.02%	16,299,036.16	4.63%	17,054,492.03
5. Other Financing Sources						
a. Transfers In	8900-8929	69,250,369.00	-100.00%		0.00%	
b. Other Sources	8930-8979	1,450,078.00	-93.20%	98,541.00	-100.00%	
c. Contributions	8980-8999	(134,176,528.09)	13.28%	(151,990,214.03)	5.85%	(160,883,247.12)
6. Total (Sum lines A1 thru A5c)		384,768,802.22	-19.08%	311,373,671.50	2.46%	319,023,371.22
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				151,114,324.16		151,806,693.85
b. Step & Column Adjustment				2,119,804.54		2,129,516.98
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,427,434.85)		260,791.90
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	151,114,324.16	0.46%	151,806,693.85	1.57%	154,197,002.73
2. Classified Salaries						
a. Base Salaries				45,991,176.85		45,978,157.97
b. Step & Column Adjustment				90,133.92		90,108.41
c. Cost-of-Living Adjustment						
d. Other Adjustments				(103,152.80)		947,246.58
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,991,176.85	-0.03%	45,978,157.97	2.26%	47,015,512.96
3. Employee Benefits	3000-3999	89,374,627.74	3.56%	92,558,619.77	6.02%	98,129,793.80
4. Books and Supplies	4000-4999	12,874,097.00	-44.81%	7,105,809.81	-0.36%	7,080,262.67
5. Services and Other Operating Expenditures	5000-5999	35,991,370.64	3.12%	37,115,826.73	13.72%	42,206,637.79
6. Capital Outlay	6000-6999	1,750,078.00	-77.23%	398,541.00	-24.73%	300,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,537,306.00	3.74%	3,669,486.00	-4.18%	3,516,056.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,770,583.30)	1.04%	(7,851,505.68)	-2.26%	(7,674,222.97)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		332,862,397.09	-0.63%	330,781,629.45	4.23%	344,771,042.98

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		51,906,405.13		(19,407,957.95)		(25,747,671.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,750,357.00		56,656,762.13		37,248,804.18
2. Ending Fund Balance (Sum lines C and D1)		56,656,762.13		37,248,804.18		11,501,132.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	176,000.00		176,000.00		176,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	9,754,649.00		9,515,107.00		9,008,564.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	46,726,113.13		27,557,697.18		2,316,568.42
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,656,762.13		37,248,804.18		11,501,132.42
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	46,726,113.13		27,557,697.18		2,316,568.42
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	22,465,225.87		22,965,226.00		23,465,226.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		69,191,339.00		50,522,923.18		25,781,794.42
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.						
The other salary adjustments are projections based on FTE, enrollment, and collective bargaining agreements.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	3,469,276.00	0.00%	3,469,276.00	0.00%	3,469,276.00
2. Federal Revenues	8100-8299	12,891,876.27	-0.57%	12,818,317.38	0.17%	12,840,480.03
3. Other State Revenues	8300-8599	40,013,625.89	0.20%	40,092,818.71	-0.20%	40,012,818.71
4. Other Local Revenues	8600-8799	11,166,042.00	0.00%	11,166,042.00	0.00%	11,166,042.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%	1,296,143.00	-100.00%	
c. Contributions	8980-8999	134,176,528.09	13.28%	151,990,214.03	5.85%	160,883,247.12
6. Total (Sum lines A1 thru A5c)		201,717,348.25	9.48%	220,832,811.12	3.41%	228,371,863.86
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				62,963,193.26		63,980,243.64
b. Step & Column Adjustment				883,236.34		897,503.34
c. Cost-of-Living Adjustment						
d. Other Adjustments				133,814.04		(1,242,864.79)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,963,193.26	1.62%	63,980,243.64	-0.54%	63,634,882.19
2. Classified Salaries						
a. Base Salaries				27,791,556.86		27,910,879.00
b. Step & Column Adjustment				54,466.14		54,699.99
c. Cost-of-Living Adjustment						
d. Other Adjustments				64,856.00		(745,147.32)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,791,556.86	0.43%	27,910,879.00	-2.47%	27,220,431.67
3. Employee Benefits	3000-3999	68,700,833.27	1.52%	69,744,802.82	-3.29%	67,448,098.89
4. Books and Supplies	4000-4999	5,826,189.89	-0.43%	5,801,081.66	-2.05%	5,682,205.98
5. Services and Other Operating Expenditures	5000-5999	62,550,187.31	-8.70%	57,110,134.45	-4.44%	54,575,608.41
6. Capital Outlay	6000-6999	0.00	0.00%	1,296,143.00	-100.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	252,000.00	0.00%	252,000.00	0.00%	252,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,276,455.88	1.04%	7,352,112.50	-2.47%	7,170,768.60
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		235,360,416.47	-0.81%	233,447,397.07	-3.20%	225,983,995.74
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(33,643,068.22)		(12,614,585.95)		2,387,868.12

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		76,651,620.70		43,008,552.48		30,393,966.53
2. Ending Fund Balance (Sum lines C and D1)		43,008,552.48		30,393,966.53		32,781,834.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	43,008,552.48		30,393,966.53		32,781,834.65
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)		43,008,552.48		30,393,966.53		32,781,834.65
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.						
The other salary adjustments are projections based on FTE, enrollment, and collective bargaining agreements.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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	424,288,078.00	3.54%	439,308,599.00	3.59%	455,076,019.00
2. Federal Revenues	8100-8299	12,891,876.27	-0.57%	12,818,317.38	0.17%	12,840,480.03
3. Other State Revenues	8300-8599	51,144,709.45	0.15%	51,219,804.08	0.07%	51,258,202.02
4. Other Local Revenues	8600-8799	27,461,039.75	0.01%	27,465,078.16	2.75%	28,220,534.03
5. Other Financing Sources						
a. Transfers In	8900-8929	69,250,369.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,450,078.00	-3.82%	1,394,684.00	-100.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		586,486,150.47	-9.26%	532,206,482.62	2.85%	547,395,235.08
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				214,077,517.42		215,786,937.49
b. Step & Column Adjustment				3,003,040.88		3,027,020.32
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,293,620.81)		(982,072.89)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	214,077,517.42	0.80%	215,786,937.49	0.95%	217,831,884.92
2. Classified Salaries						
a. Base Salaries				73,782,733.71		73,889,036.97
b. Step & Column Adjustment				144,600.06		144,808.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(38,296.80)		202,099.26
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,782,733.71	0.14%	73,889,036.97	0.47%	74,235,944.63
3. Employee Benefits	3000-3999	158,075,461.01	2.67%	162,303,422.59	2.02%	165,577,892.69
4. Books and Supplies	4000-4999	18,700,286.89	-30.98%	12,906,891.47	-1.12%	12,762,468.65
5. Services and Other Operating Expenditures	5000-5999	98,541,557.95	-4.38%	94,225,961.18	2.71%	96,782,246.20
6. Capital Outlay	6000-6999	1,750,078.00	-3.17%	1,694,684.00	-82.30%	300,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,789,306.00	3.49%	3,921,486.00	-3.91%	3,768,056.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(494,127.42)	1.07%	(499,393.18)	0.81%	(503,454.37)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		568,222,813.56	-0.70%	564,229,026.52	1.16%	570,755,038.72
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		18,263,336.91		(32,022,543.90)		(23,359,803.64)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		81,401,977.70		99,665,314.61		67,642,770.71
2. Ending Fund Balance (Sum lines C and D1)		99,665,314.61		67,642,770.71		44,282,967.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	176,000.00		176,000.00		176,000.00
b. Restricted	9740	43,008,552.48		30,393,966.53		32,781,834.65
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,754,649.00		9,515,107.00		9,008,564.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	46,726,113.13		27,557,697.18		2,316,568.42
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		99,665,314.61		67,642,770.71		44,282,967.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	46,726,113.13		27,557,697.18		2,316,568.42
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	22,465,225.87		22,965,226.00		23,465,226.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		69,191,339.00		50,522,923.18		25,781,794.42
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.18%		8.95%		4.52%
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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 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): <hr/>						
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)		22,117.84		21,859.04		21,616.12
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		568,222,813.56		564,229,026.52		570,755,038.72
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)		568,222,813.56		564,229,026.52		570,755,038.72
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,046,684.41		16,926,870.80		17,122,651.16
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)		17,046,684.41		16,926,870.80		17,122,651.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA:	43-69666-0000000 San Jose Unified	
Selected SELPA:	NP	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
NP	Santa Clara North West	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	61,844.00	0.00	0.00	(608,008.03)				
Other Sources/Uses Detail					15,170,237.75	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,956.97	0.00	608,008.03	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					15,000,000.00	15,170,237.75		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(287,800.97)						
Other Sources/Uses Detail					0.00	15,000,000.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	120,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	100,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	287,800.97	(287,800.97)	608,008.03	(608,008.03)	30,170,237.75	30,170,237.75	0.00	0.00

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(137,000.00)	0.00	(494,127.42)				
Other Sources/Uses Detail					69,250,369.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(83,000.00)	494,127.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	70,750,369.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	120,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	100,000.00	0.00						
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	220,000.00	(220,000.00)	494,127.42	(494,127.42)	70,750,369.00	70,750,369.00		

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):	22,118	
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 (2023-24)				
District Regular	24,817	24,644		
Charter School	0			
Total ADA	24,817	24,644	0.7%	Met
Second Prior Year (2024-25)				
District Regular	23,291	23,165		
Charter School				
Total ADA	23,291	23,165	0.5%	Met
First Prior Year (2025-26)				
District Regular	22,840	22,908		
Charter School		0		
Total ADA	22,840	22,908	N/A	Met
Budget Year (2026-27)				
District Regular	22,639			
Charter School	0			
Total ADA	22,639			

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 (2023-24)				
District Regular	25,392	24,828		
Charter School				
Total Enrollment	25,392	24,828	2.2%	Not Met
Second Prior Year (2024-25)				
District Regular	24,469	24,318		
Charter School				
Total Enrollment	24,469	24,318	0.6%	Met
First Prior Year (2025-26)				
District Regular	23,894	24,081		
Charter School				
Total Enrollment	23,894	24,081	N/A	Met
Budget Year (2026-27)				
District Regular	23,808			
Charter School				
Total Enrollment	23,808			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	22,834	24,828	
Charter School		0	
Total ADA/Enrollment	22,834	24,828	92.0%
Second Prior Year (2024-25)			
District Regular	22,512	24,318	
Charter School	0		
Total ADA/Enrollment	22,512	24,318	92.6%
First Prior Year (2025-26)			
District Regular	22,369	24,081	
Charter School			
Total ADA/Enrollment	22,369	24,081	92.9%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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 (2026-27)				
District Regular	22,118	23,808		
Charter School	0			
Total ADA/Enrollment	22,118	23,808	92.9%	Met
1st Subsequent Year (2027-28)				
District Regular	21,859	23,528		
Charter School				
Total ADA/Enrollment	21,859	23,528	92.9%	Met
2nd Subsequent Year (2028-29)				
District Regular	21,616	23,265		
Charter School				
Total ADA/Enrollment	21,616	23,265	92.9%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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: Basic Aid

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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	22,991.80	22,723.26	22,434.37	22,242.92
b. Prior Year ADA (Funded)		22,991.80	22,723.26	22,434.37
c. Difference (Step 1a minus Step 1b)		(268.54)	(288.89)	(191.45)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.17%)	(1.27%)	(.85%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		336,504,952.00	343,094,132.00	350,107,872.00
b1. COLA percentage		2.87%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		9,657,692.12	11,322,106.36	10,818,333.24
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		1.70%	2.03%	2.24%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	359,784,497.00	372,731,662.00	388,605,750.00	405,194,173.00
Percent Change from Previous Year		3.60%	4.26%	4.27%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.60% to 4.60%	3.26% to 5.26%	3.27% to 5.27%

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	432,245,999.00	445,139,456.00	460,961,766.00	477,505,899.00
District's Projected Change in LCFF Revenue:		2.98%	3.55%	3.59%
Basic Aid Standard		2.60% to 4.60%	3.26% to 5.26%	3.27% to 5.27%
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 (2023-24)	248,266,035.24	280,906,776.75	88.4%		
Second Prior Year (2024-25)	255,156,726.46	282,235,177.24	90.4%		
First Prior Year (2025-26)	263,854,269.50	292,046,781.94	90.3%		
	Historical Average Ratio:		89.7%		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%	
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		86.7% to 92.7%	86.7% to 92.7%	86.7% to 92.7%	

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	286,480,128.75	332,862,397.09	86.1%		Not Met
1st Subsequent Year (2027-28)	290,343,471.59	330,781,629.45	87.8%		Met
2nd Subsequent Year (2028-29)	299,342,309.49	344,771,042.98	86.8%		Met

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

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

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

Explanation:
(required if NOT met)

The projection for salary and benefits costs to total unrestricted expenditures did not meet the standard in 2026-27 due to local restricted funds moving to the unrestricted general fund. The historical average ratio will probably realign in the future to reflect the shift in these funds.

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.70%	2.03%	2.24%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.30% to 11.70%	-7.97% to 12.03%	-7.76% to 12.24%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.30% to 6.70%	-2.97% to 7.03%	-2.76% to 7.24%

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 (2025-26)	14,830,223.46		
Budget Year (2026-27)	12,891,876.27	(13.07%)	Yes
1st Subsequent Year (2027-28)	12,818,317.38	(.57%)	No
2nd Subsequent Year (2028-29)	12,840,480.03	.17%	No

Explanation:
(required if Yes)

The change in Federal Revenue is outside of the range in 2026-27 due to the completion of the Comprehensive Support and Improvement (Title I, Part A) grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	58,797,056.53		
Budget Year (2026-27)	51,144,709.45	(13.01%)	Yes
1st Subsequent Year (2027-28)	51,219,804.08	.15%	No
2nd Subsequent Year (2028-29)	51,258,202.02	.07%	No

Explanation:
(required if Yes)

The change in Other State Revenue is outside of the range in 2026-27 because one-time funds were received in 2025-26. \$7M for the Student Support and Professional Development Grant and \$1.2M for the Learning Recovery Emergency Block Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	21,261,234.31		
Budget Year (2026-27)	27,461,039.75	29.16%	Yes
1st Subsequent Year (2027-28)	27,465,078.16	.01%	No
2nd Subsequent Year (2028-29)	28,220,534.03	2.75%	No

Explanation:
(required if Yes)

The change in Other Local Revenue is due to updates to the Special Education Base Rate provided at the May Revision. This has projected an increase of \$7M from SELPA.

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

First Prior Year (2025-26)	19,998,882.98		
Budget Year (2026-27)	18,700,286.89	(6.49%)	Yes
1st Subsequent Year (2027-28)	12,906,891.47	(30.98%)	Yes
2nd Subsequent Year (2028-29)	12,762,468.65	(1.12%)	No

Explanation:
(required if Yes)

The change in books and supplies is due to the implementation of the Math Adoption starting in 2025-26 and tapering off purchases by 2027-28.

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

First Prior Year (2025-26)	98,067,833.94		
Budget Year (2026-27)	98,541,557.95	.48%	No
1st Subsequent Year (2027-28)	94,225,961.18	(4.38%)	Yes
2nd Subsequent Year (2028-29)	96,782,246.20	2.71%	No

Explanation:
(required if Yes)

The change in services and other operating expenditures is due to a conservative projection of expenditures from the Medi-Cal Billing Option fund until more information is received on revenue amounts.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2025-26)	94,888,514.30		
Budget Year (2026-27)	91,497,625.47	(3.57%)	Met
1st Subsequent Year (2027-28)	91,503,199.62	.01%	Met
2nd Subsequent Year (2028-29)	92,319,216.08	.89%	Met

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

First Prior Year (2025-26)	118,066,716.92		
Budget Year (2026-27)	117,241,844.84	(.70%)	Met
1st Subsequent Year (2027-28)	107,132,852.65	(8.62%)	Not Met
2nd Subsequent Year (2028-29)	109,544,714.85	2.25%	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)	The change in books and supplies is due to the implementation of the Math Adoption starting in 2025-26 and tapering off purchases by 2027-28.
Explanation: Services and Other Exps (linked from 6B if NOT met)	The change in services and other operating expenditures is due to a conservative projection of expenditures from the Medi-Cal Billing Option fund until more information is received on revenue amounts.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	549,130,655.56			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	549,130,655.56	16,473,919.67	16,473,919.67	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	92,917,078.95	87,500,115.97	90,861,282.97
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,896,266.92	1,785,716.65	5,848,823.90
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,268,977.92	4,004,837.33	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	96,082,323.79	93,290,669.95	96,710,106.87
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	484,614,321.67	501,013,863.03	539,989,940.39
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)	484,614,321.67	501,013,863.03	539,989,940.39
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.8%	18.6%	17.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.6%	6.2%	6.0%

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 (2023-24)	(398,942.29)	288,666,462.47	.1%	Met
Second Prior Year (2024-25)	(246,531.16)	282,235,177.24	.1%	Met
First Prior Year (2025-26)	(217,464.51)	292,046,781.94	.1%	Met
Budget Year (2026-27) (Information only)	51,906,405.13	332,862,397.09		

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)

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 (2023-24)	2,886,519.99	5,613,294.96	N/A	Met
Second Prior Year (2024-25)	5,273,067.17	5,214,352.67	1.1%	Not Met
First Prior Year (2025-26)	4,170,542.09	4,967,821.51	N/A	Met
Budget Year (2026-27) (Information only)	4,750,357.00			

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 fund balance was overestimated by \$58K due to slight differences in projections for 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	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	136,195,734.83	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 \$90,000 (greater of)	0 to 300
4% or \$90,000 (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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	22,118	21,859	21,616
District's Reserve Standard Percentage Level:	3%	3%	3%

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	568,222,813.56	564,229,026.52	570,755,038.72
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)	568,222,813.56	564,229,026.52	570,755,038.72

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	17,046,684.41	16,926,870.80	17,122,651.16
6.	Reserve Standard - by Amount (\$90,000 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)	17,046,684.41	16,926,870.80	17,122,651.16

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.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
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)	46,726,113.13	27,557,697.18
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00
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)	22,465,225.87	22,965,226.00
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)	69,191,339.00	50,522,923.18
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.18%	8.95%
	District's Reserve Standard (Section 10B, Line 7):	17,046,684.41	16,926,870.80
	Status:	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATAENTRY: 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?

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?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

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)?

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 (2025-26)	(156,588,407.64)			
Budget Year (2026-27)	(134,176,528.09)	(22,411,879.55)	(14.3%)	Not Met
1st Subsequent Year (2027-28)	(151,990,214.03)	17,813,685.94	13.3%	Not Met
2nd Subsequent Year (2028-29)	(160,883,247.12)	8,893,033.09	5.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	15,170,237.75			
Budget Year (2026-27)	69,250,369.00	54,080,131.25	356.5%	Not Met
1st Subsequent Year (2027-28)	0.00	(69,250,369.00)	(100.0%)	Not Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

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

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

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

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

Explanation: (required if NOT met) The change in contribution is projected to decrease from 2025-26 to 2026-27 with the increase in Special Education Revenue projections which will lower the General Fund contribution. Fund balances for local resources are also being transferred one-time to be tracked in General Fund, in compliance with Board Policy 3460.

- 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)

In compliance with Board Policy 3460, the funds in excess of the minimum 3% reserve in Special Fund 17 will be transferred to General Fund to be reserved for economic uncertainties.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	16	51-0000-8xxx	51-0000-743x	614,474,833
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

CREBS	0	214-9019-8xxx	214-9137-743x	0
TOTAL:				614,474,833

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	86,376,160	82,679,254	35,748,738	39,523,821
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CREBS	1,714,825	0	0	0
Total Annual Payments:	88,090,985	82,679,254	35,748,738	39,523,821
Has total annual payment increased over prior year (2025-26)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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:

Retirees contribute to their own benefits.

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

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	2,231,290.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,231,290.00
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	7/1/2024

5. OPEB Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	15,238.00	11,532.00	5,768.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	42,706.00	42,706.00	23,013.00
d. Number of retirees receiving OPEB benefits	357.00	357.00	357.00

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:

Workers' compensation and employee health and welfare.
--

3. Self-Insurance Liabilities

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

12,923,000.00
12,923,000.00

4. Self-Insurance Contributions

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	1,595.00	1,599.00	1,589.00	1,580.00

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jun 11, 2026

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 11, 2026

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

Yes

If Yes, date of budget revision board adoption:

Jun 25, 2026

4. Period covered by the agreement:

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

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
38,248,029	39,239,998	40,797,509
100.0%	100.0%	100.0%
3.8%	2.6%	(2.6%)

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
2,600,784	2,815,240	2,836,709
1.4%	1.4%	1.4%

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	1,276.14	1,267.27	1,267.27	1,267.27

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jun 11, 2026

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 11, 2026

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

Yes

If Yes, date of budget revision board adoption:

Jun 25, 2026

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

Yes	Yes	Yes
-----	-----	-----

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

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Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
30,040,195	32,236,645	35,251,645
100.0%	100.0%	100.0%
3.0%	7.3%	9.4%

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:

No		

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Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
132,053	139,748	139,949
.2%	.2%	.2%

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	148.00	150.00	150.00	150.00

**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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Cost of a one percent increase in salary and statutory benefits			

4. Amount included for any tentative salary schedule increases

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	3,578,524	3,736,915	3,788,919
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	3.6%	4.4%	1.4%

**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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	176,995	192,653	195,170
Percent change in step & column over prior year	.8%	.8%	.8%

**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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 25, 2026

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.

<p>A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</p>	<p>No</p>
<p>A2. Is the system of personnel position control independent from the payroll system?</p>	<p>Yes</p>
<p>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)</p>	<p>Yes</p>
<p>A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?</p>	<p>No</p>
<p>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?</p>	<p>Yes</p>
<p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	<p>No</p>
<p>A7. Is the district's financial system independent of the county office system?</p>	<p>Yes</p>
<p>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)</p>	<p>No</p>
<p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	<p>No</p>

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