

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

REGULAR MEETING ORDER OF BUSINESS

333 South Beaudry Avenue, Board Room
1208 Magnolia Avenue, Gardena, CA 90247
9945 Laurel Canyon Blvd, Pacoima, CA 91331
10:00 a.m., Tuesday, June 23, 2026

Roll Call

Pledge of Allegiance

Land Acknowledgment

Board President's Reports

Labor Partners

Superintendent's Reports

Consent Items

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

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

Providing Public Comment

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

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

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

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

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

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

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

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

Requests for Speaker Name Changes

If you wish to give your speaking slot to another person, you may do so in one of two ways:

- Transfer your time at the podium when your name is called, or
- Contact the Office of the Board Secretariat to remove your name so your replacement can sign up.

Please note that if you remove your name in advance, your spot is not held and may be taken by another member of the public before your replacement registers.

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

The Office of the Inspector General would like to remind you that they investigate the misuse of LAUSD funds and resources as well as retaliation for reporting any misconduct. Anyone can make a report via the OIG hotline on their website (<https://www.lausd.org/oig>), by telephone at 213-241-7778 or 866-528-7364, or by emailing inspector.general@lausd.net. Reports are confidential and you can remain anonymous if you wish.

Attending the Meeting

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

New Business for Action

1. Board of Education Report No. 457-25/26
Strategic Initiatives Office
(Approval of the Los Angeles Unified School District's 2026-2030 Strategic Plan) Recommends approval of the 2026-2030 Strategic Plan.
2. Board of Education Report No. 163-25/26
Division of Instruction
(Using Technology with Intention: Establishing Guidelines for Student Screen Time)
Recommends the approval of screen time limits per grade level starting in August, 2026; elimination of District-issued devices for students in Early Education through first grade, except for District and State mandated assessments for students enrolled in LAUSD Virtual Academy program. Non-educational applications will be prohibited. The District will block access to the student-led use of YouTube, social media and streaming platforms. Students with disabilities and English learners will continue to have access to developmentally and instructionally appropriate District-provided devices and digital tools. Parents and guardians will consent to opt-in to specific digital tools or applications used during the school day.
3. Board of Education Report No. 411-25/26
Procurement Services Department
(Approval of Procurement Actions) Recommends the ratification of the contract actions taken by the Procurement Services Department within delegated authority as listed in Attachment "A" including the approval of award of Professional Service Contracts not exceeding \$250,000: New Contracts; Contract Amendment; Contract Capacity Increases; Purchase Orders; Goods and General Services Contracts: Purchase Orders; District Card Transactions; Rental of Facilities; Travel/Conference Attendance; General Stores Distribution Center; and Book/Instructional Material Purchase Orders; and approve Professional Service Contracts (exceeding \$250,000): New Contracts; Contract Amendment; and Goods and General Services Contracts (exceeding \$250,000): New Contracts as listed in Attachment "B"; and Certification of federal micro-purchase threshold for calendar years 2026-2027 as listed on Attachment "C."
4. Board of Education Report No. 419-25/26
Division of Strategy and Innovation
(Adoption of the 2026 LAUSD Local Control and Accountability Plan and Presentation of the 2026 State Accountability Dashboard Local Indicators) Recommends approval of the adoption of the 2026 LAUSD Local Control and Accountability Plan.
5. Board of Education Report No. 420-25/26
Division of Strategy and Innovation
(Adoption of the LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans and Presentation of the 2026 State Accountability Dashboard Local Indicators for Affiliated Charters) Recommends approval of the adoption of the LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans.
6. Board of Education Report No. 453-25/26
Finance Division
(Adoption of the Proposed 2026-27 Budget) Recommends adoption of the proposed 2026-27 Budget.

7. Board of Education Report No. 456-25/26
Office of the Inspector General
(Fiscal Year 2027 OIG Work Plan) Recommends approval of the Fiscal Year 2027 Office of the Inspector General Work Plan which sets forth how OIG resources will be used in FY 2027 (Attachment A).

Board Member Resolution for Action

8. Dr. Rivas - Proclaiming June 27, 2026, as “Play Day” and Promoting Play Equity (Res-068-25/26) (Waiver of Board Rule 72)

Whereas, Sport, play, and movement are essential for positive youth development, improving mental and physical health, increasing cognitive performance, building self-esteem, cultivating leadership skills, and contributing to higher academic and career achievement;

Whereas, Access to sport, play, and movement is not equitable, and children and youth across California continue to face barriers to participation due to factors including the high cost of youth sports, limited access to facilities and safe spaces, transportation challenges, and exclusion based on disability;

Whereas, According to the 2026 California Play Equity Report, commissioned by the LA84 Foundation, 76 percent of youth are not meeting the recommendations of the Centers for Disease Control and Prevention and the U.S. Department of Health and Human Services for daily physical activity, with the lowest rates of participation among girls, Latino youth, and youth with disabilities;

Whereas, These disparities create a “play equity gap,” depriving many young people of the physical, social, emotional, and academic benefits associated with regular participation in sport, play, and movement;

Whereas, Achieving play equity requires removing barriers and ensuring all children have access to sports, play, and movement opportunities regardless of race, ethnicity, gender, disability, zip code, sexual orientation, or socioeconomic status, so that all youth can develop the skills and experiences necessary for lifelong well-being;

Whereas, The LA84 Foundation and the Play Equity Fund have issued a national call to action through Play Day on June 27, 2026, to celebrate and elevate the lifelong benefits of sport, play, and movement for children and families in the communities where they live;

Whereas, Play Day 2026 will feature a community Block Party at the LA84 Foundation headquarters in West Adams, including music, art, sports, food, and family-friendly activities that celebrate the spirit of the 1984 Summer Olympic Games and promote community connection through play;

Whereas, In addition to the flagship event in Los Angeles, more than 100 Play Day satellite sites across the nation will provide opportunities for communities to come together through sport, play, and movement;

Whereas, Play Day promotes the shared goal of supporting healthy, thriving children and demonstrates the power of sport and play to strengthen communities, foster belonging, and create more promising futures for young people; and

Whereas, The Los Angeles Unified School District's Strategic Plan prioritizes joyful, safe, healthy, and engaging learning environments and recognizes that physical activity, recreation, and wellness are essential components of student success and whole-child development; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District reaffirms its commitment to closing the play equity gap and supporting policies, programs, and partnerships that ensure all students have equitable access to sport, play, and movement opportunities;

Resolved further, That the Board proclaims June 27, 2026, as "Play Day" throughout the Los Angeles Unified School District and encourages all students, families, educators, and staff to participate in Play Day celebrations, including the community event in West Adams and local play activities throughout the District;

Resolved further, That the Board recognizes the importance of play as a critical component of student wellness, academic success, and social-emotional development and encourages schools to continue promoting inclusive opportunities for physical activity and recreation throughout the year;

Resolved further, That the Board directs the Superintendent to promote Play Day through District communications and, where feasible, leverage partnerships and existing summer programming opportunities to support awareness of Play Day and advance equitable access to sport, play, and movement for all students; and, be it finally

Resolved, That the Governing Board of the Los Angeles Unified School District proclaims that Play Day shall be observed annually each June, on the date designated by the LA84 Foundation and the Play Equity Fund, and reaffirms its enduring commitment to advancing play equity, fostering healthy and joyful communities, and ensuring that every child has access to the lifelong benefits of sport, play, and movement.

Correspondence and Petitions

9. Report of Correspondence (ROC-015-25/26)

Miscellaneous Business

10. Adoption of the 2026-2027 Board Meeting Schedule (MISC 088-25/26)

Adjournment

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

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

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

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the Security Desk on the first floor of the Administrative Headquarters, and at:

https://boe.lausd.org/apps/events/2026/6/23/29912452/?REC_ID=29912452&id=0

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

[Return to Order of Business](#)

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TAB 1



Board of Education Report

File #: Rep-457-25/26, **Version:** 1
In Control: Strategic Initiatives Office

Agenda Date: 6/23/2026

Approval of the Los Angeles Unified School District's 2026-2030 Strategic Plan Strategic Initiatives Office

Brief Description:

(Approval of the Los Angeles Unified School District's 2026-2030 Strategic Plan). Recommends approval of the 2026-2030 Strategic Plan

Action Proposed:

Approve the Los Angeles Unified School District's 2026-2030 Strategic Plan. Approval of the 2026-2030 Strategic Plan enables the coordinated implementation of initiatives and the strategic prioritization of resources to strengthen support systems and directly improve student achievement. The Strategic Plan will provide consistent direction through clearly defined, measurable targets to monitor progress over time, while maintaining a strong focus on student outcomes.

The District's Strategic Plan, Local Control and Accountability Plan (LCAP), and annual budget are closely aligned and collectively guide the District's priorities, investments, and actions to improve student outcomes. The Strategic Plan establishes the District's long-term vision, goals, and Measures of Success, while the LCAP outlines the specific actions, services, and expenditures that support those priorities in alignment with state requirements. The District budget provides the financial framework necessary to implement both the Strategic Plan and LCAP priorities.

Background:

The 2026-2030 Los Angeles Unified Strategic Plan is a four-year plan organized around five pillars with focus placed on aligned priorities under each pillar. The Strategic Plan is guided by the vision, mission, and core beliefs developed and refined by the Board of Education, and it establishes clear District Goals and defined milestones to measure progress towards those goals. It builds on the progress of the 2022-2026 Ready for the World Strategic Plan, continuing to set long-term goals and providing a roadmap to guide decision-making and align resources and efforts in service of student success.

The 2026-2030 Strategic Plan reflects the shared vision developed in collaboration with our educational partners. To develop the Strategic Plan, Los Angeles Unified engaged the broader educational community over a three-month period through focus sessions, Board District listening sessions and online surveys. The District gathered feedback, insights, and ideas from students, parents, teachers, administrators, school, region and central-office staff, the Board of Education, cabinet members and department leaders, labor partners, and community organizations to capture lessons learned and better understand the factors driving student academic achievement and engagement. Feedback from engagement sessions, the District's Board Goals, and analyses of the 2022-2026 Strategic Plan data and performance collectively shaped the elements of this Plan.

Expected Outcomes:

Approval of the 2026-2030 Strategic Plan establishes a cohesive framework to align vision, actions, and resources to drive improved student outcomes.

Board Options and Consequences:

Approval of the 2026-2030 Strategic Plan establishes a clear, cohesive, and accountable framework to guide budgetary and instructional decisions within Los Angeles Unified. It aligns District priorities, resources, and actions, ensuring a unified approach to improving student achievement and strengthening operational effectiveness.

If the Board does not approve the 2026-2030 Strategic Plan, the District would continue to operate under the framework outlined in the 2022-2026 Strategic Plan, which may become increasingly outdated as new challenges and opportunities unfold.. A lack of clear direction given current challenges and opportunities may result in fragmented efforts and diminished progress in improving student achievement and operational performance.

Policy Implications:

Future policies will align with priorities outlined in this Plan, if adopted.

Budget Impact:

This Plan will inform reallocation and prioritization of existing funds to align with Plan priorities.

Student Impact:

This Strategic Plan represents a commitment to the entire Los Angeles Unified community, outlining the actions the District will take to support student success. It serves as a blueprint to guide efforts across schools, Regions, and District divisions, driving coordinated action among the District's stakeholders toward improved student outcomes.

The Plan establishes specific targets for student achievement, aligned to District Goals, to ensure measurable progress in student learning. By providing a unified direction, it is designed to strengthen alignment across the District and focus collective efforts on effectively supporting students and school communities

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The priorities and core beliefs outlined in this Plan emphasize the District's commitment towards better serving student groups who have historically been underserved. Throughout the Plan, there is a clear focus on analyzing student achievement data and intentionally responding to the needs of specific student populations identified through these analyses.

File #: Rep-457-25/26, **Version:** 1
In Control: Strategic Initiatives Office

Agenda Date: 6/23/2026

Component	Score	Score Rationale
Resource Prioritization	3	The Strategic Plan is designed to guide future actions and resource allocation, ensuring they are directly responsive to identified needs across the District. It outlines key focus areas that guide alignment and strategic resource deployment for schools and District offices to effectively meet student needs.
Results	4	The Strategic Plan directs resources, practices, and accountability toward the students who have been least well served, ensuring that supports are not only available but responsive to their specific needs. In addition, the Plan will build on the existing continuum of targeted supports and instructional scaffolding that begins with assessing kindergarten readiness and extends through college and career readiness. Together, these strategies foster consistency, alignment, and intentionality in how the District serves its students. With a consistent focus on inclusive practices paired with ongoing data analysis, the Plan enables timely interventions and sustained progress ---to create the conditions necessary for all students to achieve at high levels and graduate prepared for success beyond the classroom.
TOTAL	11	

Issues and Analysis:

Future policies will align with priorities outlined in this Plan, if adopted.

Attachments:

Attachment A - 2026-2030 Strategic Plan

Submitted:

06/05/26

File #: Rep-457-25/26, **Version:** 1
In Control: Strategic Initiatives Office

Agenda Date: 6/23/2026

RESPECTFULLY SUBMITTED,



ANDRES E. CHAIT
 Acting Superintendent

APPROVED & PRESENTED BY:



CAROLYN SPAHT GONZALEZ
 Chief of Staff
 Office of the Superintendent

REVIEWED BY:



DEVORA NAVERA REED
 General Counsel

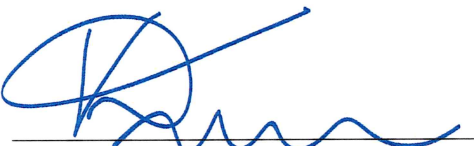
✓ Approved as to form.

APPROVED & PRESENTED BY:



WILLIAM R. JOHNSTON
 Senior Executive Director of Strategy
 Division of Strategy and Innovation

REVIEWED BY:



KURT E. JOHN
 Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

Pending Board
Approval



Strategic Plan

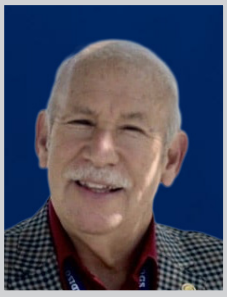
Destination 2030



Ready for the World

4	Leadership Message
5-7	2026-30 Strategic Plan
8-9	Community Engagement
10-13	Strategic Direction
14	District Goals
15	Pillar 1: Academic Excellence
18	Pillar 2: Joy and Wellness
21	Pillar 3: Engagement and Collaboration
24	Pillar 4: Operational Effectiveness
27	Pillar 5: Investing in Staff

A Message from the Board President



Dear Los Angeles Unified Community,

On behalf of the Board of Education, we are proud to present the District's 2026–30 Strategic Plan.

This plan reflects our unwavering commitment to ensuring every student graduates **Ready for the World**. It builds on the progress we have made while setting a clear, focused path forward to strengthen student achievement, expand opportunities, and support the whole child. Grounded in the needs and aspirations of the communities we serve, this plan represents both our responsibility and our vision for the future.

The Board has sharpened the District's goals to maintain a strong focus on student outcomes, including literacy, numeracy, science, college and career readiness, and social-emotional development. In partnership with our school communities and educational partners, we will continue to advance learning and success for every student.

We remain committed to setting direction, monitoring progress with transparency, and making decisions that always put students first.

Sincerely,
Scott M. Schmerelson
President

A Message from the Acting Superintendent



Dear Los Angeles Unified Community,

Serving as Acting Superintendent of Los Angeles Unified is a responsibility I carry with deep pride and purpose. Every day, I see the extraordinary work happening across our schools—educators creating opportunity, families standing as true partners, and students rising to meet high expectations. That collective effort is what drives our progress and defines who we are as a district.

The 2026–30 Strategic Plan reflects both where we are and where we are going. It builds on recent gains while setting a clear direction for the future, one that prioritizes strong academic foundations in literacy, numeracy, and science, alongside meaningful pathways to college, career, and lifelong success. Just as important, it affirms our commitment to supporting the whole child, ensuring students are prepared not only academically, but socially and emotionally.

The work ahead is focused and urgent. We must continue to raise expectations, expand access to opportunity, and ensure that every student has the support needed to succeed. This plan provides a roadmap, but it is the daily work in our classrooms and communities that will bring it to life. I am confident that, together, we will meet this moment and continue delivering on our promise to students and families.

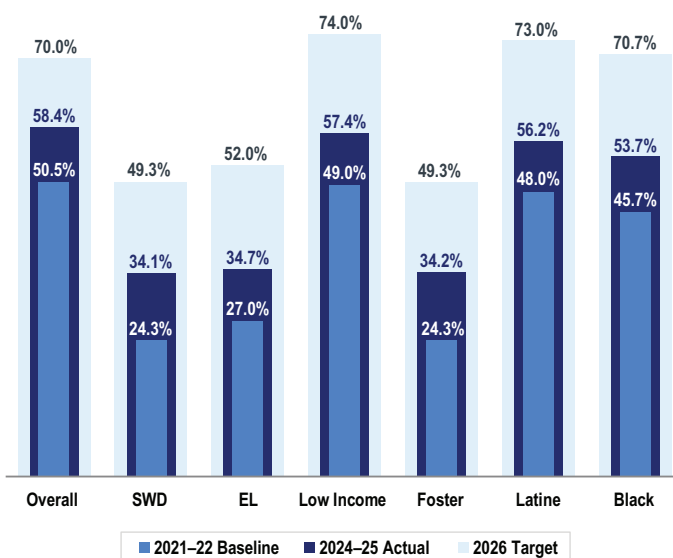
Sincerely,
Andrés E. Chait
Acting Superintendent

Los Angeles Unified has made meaningful progress in advancing student outcomes over the course of the 2022–26 Strategic Plan. Through focused effort and strong collaboration across schools, families, and communities, we have seen improvement in 79% of measures of success.

Student achievement has increased in English Language Arts and Mathematics, more students are completing A-G requirements and graduating, and access to opportunities such as Gifted and Talented Education have expanded. We have also increased English Learner reclassification, expanded inclusion of students with disabilities in general education classrooms, and reduced chronic absenteeism. Since the 2021–22 baseline year, student groups such as Students with Disabilities, English Learners (also referred to as Emergent Bilinguals), Low-Income Students, Foster Youth, Latine Students, and Black Students have **made unprecedented progress across multiple indicators of student success.**

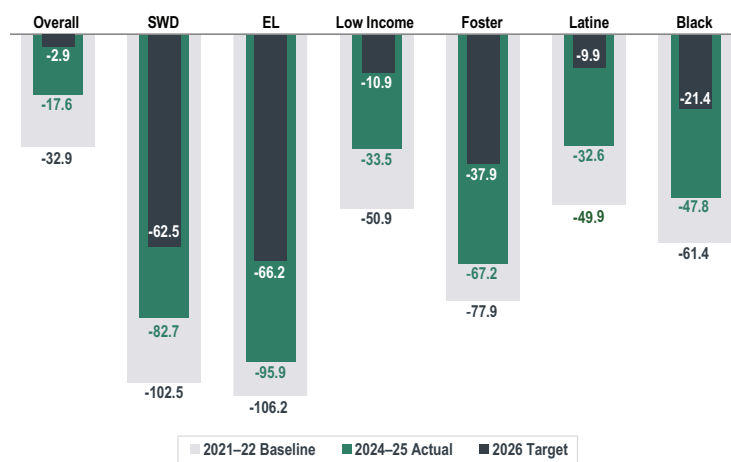
Goal 1 – Postsecondary

Students in a graduating 9th–12th grade cohort demonstrated college and career readiness with a “C” or better on UC/CSU A–G approved courses.



Goal 2 – Literacy

Third-grade students developed a strong literacy foundation as measured by the Smarter Balanced Assessment (SBA) in English Language Arts/Literacy.



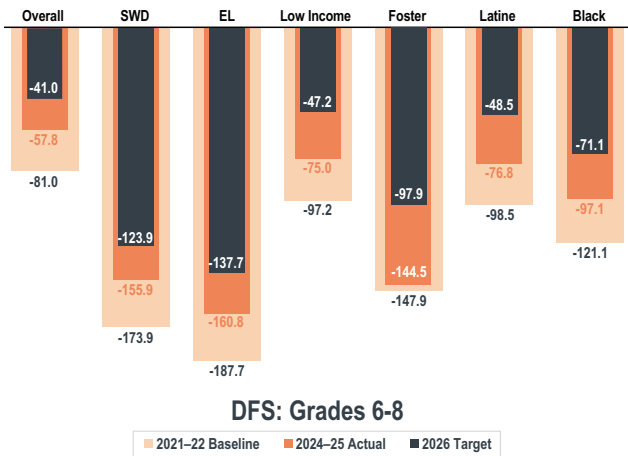
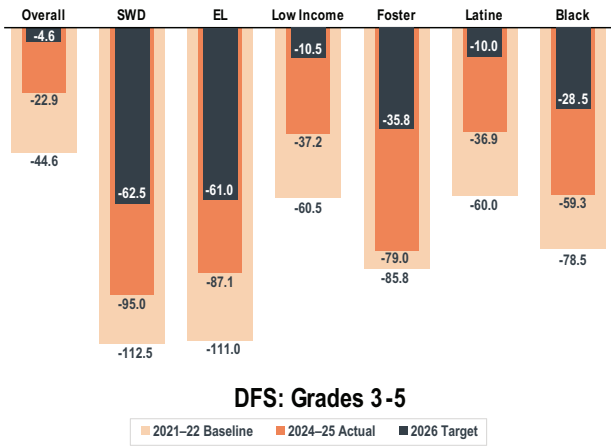
These results reflect the dedication of our students, staff, and community, and demonstrate that progress is possible when we work together with a clear purpose and a coherent, aligned approach across the District.

The 2026–30 Strategic Plan builds on the strong foundation established in the previous plan. It sharpens our focus, strengthens alignment across our system, and deepens our commitment to equity and excellence for all students.

Together, we will continue to accelerate progress, expand opportunities, and ensure every student graduates **READY FOR THE WORLD**—to thrive in college, career, and life.

Goal 3 – Numeracy

Students in grades 3-5 and 6-8 showed improvement on the Smarter Balanced Assessment Mathematics.



Goal 4 – Social-Emotional Wellness



By 2026, the 2022–26 Strategic Plan set a goal that 50% of teachers in grades 2, 5/6, 8, 10, and 12 would help students create and upload artifacts to the Social Emotional Learning portfolio.

0.9%

of teachers supported students in the creation and uploading of artifacts using the Social Emotional Learning portfolio in 2024–25.



By 2026, the 2022–26 Strategic Plan set a goal that a minimum of 40% of students using a portfolio will attain a “Meets Proficiency” rating as measured by a District wide rubric score average in the Social Emotional Learning competencies.

50%

of submitted artifacts met proficiency in 2024–25.

Who We Are

We serve an area totaling **710** square miles, including the city of Los Angeles and parts of **25** other cities and areas in Los Angeles County.

Second Largest

School District in the country, serving **442,000+** students

389,010*
in TK-12th grade enrollment

11,157**
in Early Education

8,543*
in Virtual Academies and Continuation/Options Schools

60,095***
in Adult Education

160
languages
spoken by
students

62,000+
students are
learning to speak
English proficiently

Incredible Cultural Diversity

Los Angeles Unified is privileged to serve an amazing and vibrant community, and our plan has been designed to celebrate all of these strengths.

1,322
Schools and programs

333
Magnet programs

232
Dual language programs*

56
California Pivotal Practice School Awardees 2022

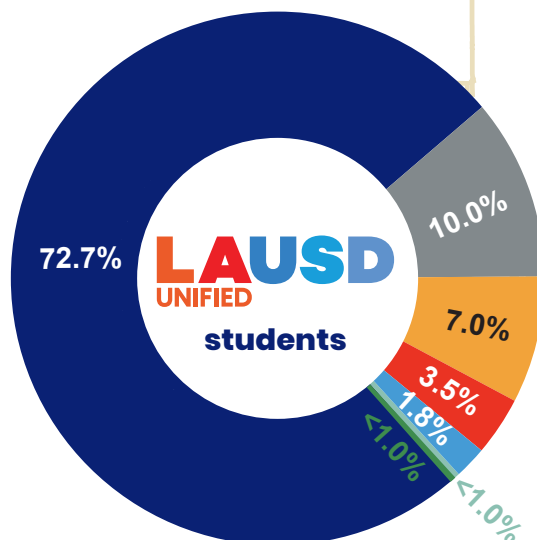
73
California Distinguished Schools Awardees 2026

Amazing Staff

34,000+
teachers and substitutes

2,858
school administrators

83,000+
total employees providing various forms of services and support to students and school communities



- Latine
- White
- African American/Black
- Asian
- Filipino
- American Indian, Alaska Native
- Pacific Islander

* Dual Language programs offered in Arabic, Armenian, French, Korean, Mandarin, Japanese, and Spanish

LAUSD Fingertip Facts 2025-26
*2025-26 Norm Day count, September 2025
**As of September 2025
***As of March 2026, in Open Data

The 2026–30 Strategic Plan was developed through extensive engagement with students, families, staff, and community partners across Los Angeles Unified. The District conducted a robust series of engagement opportunities to gather input on what is working, what needs to improve, and what to prioritize moving forward. These efforts ensured that the Strategic Plan reflects the voices, experiences, and priorities of the communities we serve.

Engagement included:



Over **70**
engagement
sessions
conducted across the District



Participation from over
6,400 students,
families, staff, and
community partners
in listening sessions, focus groups and
online surveys



Region-based
focus groups
representing early education,
elementary, middle, high,
option, and adult schools



Input from
District advisory
groups,
including parent committees and
student groups



Collaboration with
Board offices,
labor partners,
and central office
leaders



Participants shared valuable insights on instructional programs, student experiences, school climate, and opportunities to strengthen systems and supports. Your voices helped define our priorities and ensure that this work reflects the needs and aspirations of the communities we serve.

This Strategic Plan reflects a shared commitment to improving outcomes for all students. By centering community voices and engaging diverse perspectives, we have developed a plan that is responsive, focused, and aligned to ensuring every student is **READY FOR THE WORLD.**



High-Quality Instruction

Caring and supportive teachers, hands-on learning experiences, reduced screen time, tutoring, and credit recovery



Expanded Learning Opportunities

Arts, athletics, dual language, magnets, dual enrollment, Career Technical Education, after-school programs, and other enrichment programs



Students' Well-being

Safe, clean, welcoming environments; mental health, social-emotional, and other supports critical for student success



College Readiness

Advanced learning opportunities that prepare students for college or other postsecondary pathways



Supporting Staff

Meaningful professional learning, manageable workloads, and strong systems of support



Career Readiness

Career-connected learning that prepares students for jobs or other postsecondary pathways



Communication and Engagement

Clear, consistent, accessible communication, meaningful engagement and strong partnerships



Systems and Processes

Simple, fast, and more user-friendly systems for enrollment, procurement, and administrative processes



Core Beliefs



Students at the center



Equity is essential



Collaboration and strong relationships support students



Excellence in education that prepares all students from early education to postsecondary



VISION

What we will achieve



MISSION

Why we exist



DISTRICT GOALS

How we will reach our vision



PILLARS AND PRIORITIES

Where we will focus



MEASURES OF SUCCESS

How we will know we are making progress



Departmental Strategies

Departmental strategies and actions to achieve goals



MILESTONES

Points in time that signal completion of actions



Strategic Plan

Sets long-term direction for the District

Defines our vision, mission, goals, pillars, priorities, and measures of success



Operations Plans

Turn strategy into action

Define strategies, activities, timelines, and responsibilities to achieve results

Our core beliefs guide how we serve students, families, and our community. They reflect our shared commitment to ensuring every student graduates **Ready for the World**.



Students at the Center

We believe every decision must be grounded in what is best for students. All students have the potential to succeed, and it is our responsibility to provide the opportunities, supports, and high-quality instruction they need to thrive.

Equity

We must unapologetically confront and close the persistent opportunity gaps that disproportionately impact Black, Latine, foster, unhoused, LGBTQIA+, immigrant, and other historically underserved communities. We will disrupt the generational and systemic effects of discrimination, racism, and bigotry in our schools. We are committed to identifying and amplifying the success of schools that are eliminating inequities, and to strategically allocating resources so that every student and family is supported and celebrated.



Collaboration

We exist to serve the students and families of Los Angeles Unified, and we recognize the many voices invested in its success. Our decisions, policies, and programs are centered on learners. We actively seek out and value the perspectives of our diverse community—parents, students, staff, community and labor partners, advocates, and education nonprofits—and use those voices to inform our decisions. By strengthening these relationships, we better support our students at school, at home, and in the world.



Excellence

We believe the communities served by Los Angeles Unified deserve an exemplary education that prepares every student for excellence from early childhood through postsecondary. Together with our community, we must build schools and a system that fulfill the promise of every student.



Los Angeles Unified is grounded in a clear vision and mission that guides our work and reflects our commitment to students. Together, they define our purpose, shape our priorities, and ensure that all efforts across the District are focused on preparing every student to be **Ready for the World**.



Vision

Los Angeles Unified will graduate ALL students **Ready for the World** and prepared to thrive in college, career, and life.

Mission

Provide a rigorous, joyful, and culturally relevant education for all that ensures students achieve academic success and social-emotional well-being.



If we:



Then We Will Reach Our Five District Goals

And therefore:

LAUSD Students Will Be Ready for the World

To ensure every student graduates **Ready for the World**, we refined and strengthened the District's goals for the 2026–30 Strategic Plan.

Building on the foundation of the previous plan, these updated goals reflect a continued focus on academic achievement and student success, with important expansions to better prepare students for college, career, and life.

We updated the goals to:

- Expand **literacy** to include both elementary and middle school (grades 3–5 and 6–8)
- Maintain a strong focus on **numeracy** across grades 3–8
- Add a new goal for **science achievement** in grades 5 and 8
- Strengthen **college and career readiness** by including both college (A-G completion) and career pathways
- Elevate **social-emotional learning** to support students' development of the skills needed to manage emotions, build relationships, and make responsible decisions

These goals establish clear priorities and align our work across schools, offices, and communities to improve outcomes for all students. We will also focus on student groups to ensure that they demonstrate significant growth to reach grade-level proficiency and close opportunity gaps.

Literacy	At Proficiency, On Average	By June 2030, students in grades 3–5 and 6–8 will, on average, perform at grade-level in English Language Arts (ELA).
Numeracy	At Proficiency, On Average	By June 2030, students in grades 3–5 and 6–8 will, on average, perform at grade-level in Mathematics.
Science	At Proficiency, On Average	By June 2030, students in grades 5 and 8 will, on average, perform at grade-level in science.
College and Career Readiness	85%	By June 2030, 85% of students in a graduating 9-12th grade cohort will be college- and/or career-ready, with at least 70% being college-ready.
Social- Emotional Learning	Under Development	By June 2030, students will increase their mastery of social-emotional competencies that support success in school and life.



Pillar 1

Academic Excellence

Rigorous and Responsive Academic Programs to Achieve Excellence for All

Our commitment to a world-class academic program drives this work. We know that rigorous, relevant, and engaging instruction is the strongest driver of student learning, and we will continue strengthening systems that challenge every learner and close gaps in access and opportunity. In doing so, we ensure all students experience high-quality learning that supports their college and career goals—preparing them to become the next generation of thinkers and leaders who will shape and care for the world.

Priorities

- **High-Quality Instruction:** Focus on consistent implementation of high-quality instruction to improve student outcomes.
- **Eliminating Opportunity Gaps:** Expand equitable access through inclusive practices and targeted supports to ensure all students can engage and succeed in rigorous learning opportunities.
- **College and Career Readiness:** Provide multiple, meaningful pathways that integrate academic rigor with career exploration and real-world application.

Our Focus

Educate and support all students to progress, achieve at high levels, and graduate with the knowledge and skills necessary for postsecondary success.

High-Quality Instruction

Focus on consistent implementation of high-quality instruction to improve student outcomes.

- **Why This Matters:** This is the most powerful lever schools have to improve student achievement and accelerate learning growth, ensuring all students gain the knowledge and skills needed for future success.
- **Measures of Success:**
 - Improve grade-level proficiency of students in English Language Arts (ELA), Mathematics, and Science*+
 - Increase early education student development in literacy, numeracy and social-emotional development
 - Increase K-2 student literacy proficiency+
 - Students across all achievement levels, on average, will show improved academic performance from prior year



*One of the five districtwide goals | +District LCAP Metric

Eliminating Opportunity Gaps

Expand equitable access through inclusive practices and targeted supports to ensure all students can engage and succeed in rigorous learning opportunities.



- **Why This Matters:** Implementing instructional systems that directly recognize and address the unique needs of specific student groups is critical to disrupting persistent, systemic gaps.
- **Measures of Success:**
 - Accelerate progress for student groups toward District academic goals (English Learners, Foster, Socio-economically Disadvantaged, Students with Disabilities, Latine, and Black students)*
 - Increase the percentage of English Language Learners who are making progress toward reclassification+
 - Increase the amount of time Students with Disabilities are in general education settings+
 - Increase the number of students with significant cognitive disabilities graduating with a high school diploma
 - Increase the percentage of under-represented students enrolled in advanced academic courses
 - Increase participation in Gifted and Talented Education (GATE) programs and services

College and Career Readiness

Provide multiple, meaningful pathways that integrate academic rigor with career exploration and real-world application.



- **Why This Matters:** Students should have multiple pathways to a successful future beyond high school and receive the knowledge, skills, and support necessary to fully access and take advantage of the opportunities ahead.
- **Measures of Success:**
 - Increase the percentage of students who graduate and are college and career ready*+
 - Increase the percentage of high school students who are on-track to graduate meeting A-G requirements+
 - Increase student enrollment in Advanced Placement (AP), International Baccalaureate (IB), and Dual Enrollment
 - Increase the percentage of students passing Advanced Placement Exams+

*One of the five districtwide goals | +District LCAP Metric



Pillar 2

Joy and Wellness

Safe and Healthy Environments to Promote Joy and Wellness

We are committed to safe, inclusive schools where every student feels valued and connected. By fostering a sense of belonging, we increase engagement, support well-being, and strengthen readiness to learn. This ensures our campuses remain vibrant spaces where students can reach their full potential.

Priorities

- **Welcoming Learning Environments:** Design and maintain inviting and inclusive school spaces where every student feels safe, connected, and supported.
- **Whole-Child Well-Being:** Promote whole-child well-being through integrated health, nutrition, and wellness services.
- **Outstanding Attendance:** Ensure outstanding attendance to support consistent in-class learning.

Our Focus

Strengthen school communities by creating welcoming environments, supporting whole-child well-being, and ensuring consistent attendance so every student feels safe, connected, and fully engaged in learning.

Welcoming Learning Environments

Cultivate inviting, inclusive, and well-maintained school spaces where every student feels safe, connected, and supported.

- **Why This Matters:** Learning environments can foster a sense of safety, belonging, and trust, which directly increases student engagement, motivation, and academic performance.
- **Measures of Success:**
 - Increase the percentage of students who feel safe at their school+
 - Increase the percentage of students who feel they belong at their school+
 - Increase the percentage of students who feel they are supported by adult(s) at school
 - Reduce the number of open maintenance and operations service call requests at school sites



+District LCAP Metric

Whole-Child Well-Being

Promote whole-child well-being through integrated health, nutrition, and wellness services.

- ➔ **Why This Matters:** When we treat physical, mental, social, and emotional health as interconnected pillars, we support student well-being, reduce behavioral issues, and boost engagement.
- ➔ **Measures of Success:**
 - Increase student development in social-emotional learning competencies*
 - Increase the percentage of students reporting they are happy to be at their school
 - Increase the percentage of students participating in academic enrichment programs and extracurricular activities (e.g. robotics and athletics)
 - Increase student participation in visual and performing arts program offerings during the school day

Outstanding Attendance

Ensure outstanding attendance to support consistent in-class learning.

- ➔ **Why This Matters:** Regular attendance ensures students do not miss vital lessons, allowing them to grasp academic concepts, complete school assignments on time, and perform better academically.
- ➔ **Measures of Success:**
 - Increase the percentage of students with excellent attendance+
 - Decrease the percentage of chronically absent students+

*One of the five districtwide goals | +District LCAP Metric





Pillar 3

Engagement and Collaboration

Authentic Engagement to Leverage the Power of Our Families, Communities, and Educational Partners

Families and communities are essential partners in preparing students for the future. By strengthening relationships and collaboration, we expand opportunities and build transparent, inclusive systems where every voice matters. Together, we advocate for students and drive a shared vision for success.

Priorities

- **Strong Relationships:** Strengthen relationships between families, students, and their schools to improve student success.
- **Leading for Impact:** Shape and contribute policies that yield meaningful progress for our students and the communities in which they live.
- **Accessible Information:** Maintain communication that is clear, consistent, and accessible so our community can confidently engage and collaborate.

Our Focus

Strengthen meaningful partnerships, communicate clearly and consistently, and lead with impact at every level to advance student and community success.

Strong Relationships

Strengthen relationships between families, students, and their schools to improve student success.

- **Why This Matters:** Strong family-school partnerships create belonging, support students' well-being, and empower families to engage in learning. These relationships build trust and enable families to serve as true partners in helping students reach their full potential.
- **Measures of Success:**
 - Increase the percentage of parents who feel welcome to participate at their school+
 - Increase the frequency of families using Parent Portal
 - Increase volunteer participation
 - Increase the percentage of families responding favorably around overall customer service
 - Increase the percentage of students, staff, and parents+ who feel they are included in decision-making



+District LCAP Metric

Leading for Impact

Shape and contribute policies that yield meaningful progress for our students and the communities in which they live.

- **Why This Matters:** Strategic advocacy and collaboration are essential for securing resources, shaping effective policy, strengthening partnerships, and incorporating stakeholder voices to improve student outcomes and community well-being.
- **Measures of Success:**
 - Increase the number of engagements and collaborative initiatives with governmental entities and community-based organizations
 - Maintain a high passage rate of legislative priorities
 - Evaluate the effectiveness of partnerships through partner feedback and analysis of impact

Accessible Information

Maintain a communication system that is clear, consistent, and accessible so our community can confidently engage and collaborate.

- **Why This Matters:** Clear, consistent, and accessible communication helps families stay informed, engaged, and connected to their child's education. Providing information that is accessible to all families, including those with disabilities or language barriers, strengthens family participation and fosters transparency and trust between the District and the community.
- **Measures of Success:**
 - Increase the percentage of parents reporting satisfaction with District and school communication+

+District LCAP Metric





Pillar 4

Operational Effectiveness

Efficient Operations to Ensure Lasting Organizational Success

To prepare students for a rapidly evolving world, our systems must evolve with them. By strategically using resources and embracing innovation, we strengthen our facilities and sustain adaptable practices. Together, these efforts improve efficiency, enhance programs, and ensure families can access high-quality options with ease.

Priorities

- **Modernizing Infrastructure:** Build and maintain a resilient, modern infrastructure that supports innovative learning and long-term District stability.
- **Sustainable Budgeting:** Ensure long-term financial sustainability through strategic, transparent budgeting that protects core services and strengthens student outcomes.
- **District of Choice:** Position Los Angeles Unified as a district of choice by delivering exceptional, innovative, and equitable learning experiences that attract and retain families across every community.

Our Focus

Modernize and sustain the District's physical and technological infrastructure, steward resources through strategic and transparent budgeting, and deliver outstanding, innovative, and equitable learning experiences that make our schools a top choice for families.

Modernizing Infrastructure

Build and maintain a resilient, modern infrastructure that supports innovative learning and long-term District stability.

- **Why This Matters:** Modern infrastructure improves safety, health, and learning conditions while increasing efficiency and reducing costs. Updated environments support student success and expand equitable access to technology and high-quality spaces. More efficient systems also reduce energy use, allowing resources to be redirected to better support students and staff.
- **Measures of Success:**
 - Increase the number of digitized centralized processes
 - Increase facilities Capital projects completed on time
 - Increase the District's use of renewable energy
 - Decrease districtwide energy usage



Sustainable Budgeting

Ensure long-term financial sustainability through strategic, transparent budgeting that protects core services and strengthens student outcomes.

- **Why This Matters:** Strategic resource utilization ensures the District can maintain essential programs, adapt to changing financial conditions, and continue investing in student success while maintaining long-term financial stability.
- **Measures of Success:**
 - Increase one-time funding through grant awards
 - Meet or exceed the District's fund balance target
 - Reduce worker's compensation costs
 - Decrease transportation costs

District of Choice

Position Los Angeles Unified as a district of choice by delivering exceptional, innovative, and equitable learning experiences that attract and retain families across every community.

- **Why This Matters:** Families choose schools where students feel supported, engaged, and prepared for success. Positive learning experiences and strong family partnerships build trust, strengthen community confidence, and encourage enrollment and retention in Los Angeles Unified.
- **Measures of Success:**
 - Increase the count and percentage of new student enrollment
 - Stabilize the retention rate of students





Pillar 5

Investing in Staff

Developing and Uplifting Talented Staff to Serve All Students

Investing in our staff is key to unlocking every student's potential. By recruiting, developing, and retaining strong educators and staff, we strengthen teaching and learning across our schools. In turn, this creates supportive, inspiring environments where both students and staff can thrive.

Priorities

- **Strong and Sustainable Workforce:** Recruit and retain talented staff to build and sustain a diverse, stable, high-quality workforce that supports schools.
- **Staff Support and Development:** Develop and sustain a highly skilled and satisfied staff by providing meaningful professional development and supportive work environments.
- **High Performance Standards:** Set and uphold high performance standards that drive excellence across every school and office, ensuring all students receive high-quality instruction and support.

Our Focus

Build a dynamic, diverse workforce by supporting, developing, and retaining talented staff; providing meaningful professional learning and supportive work environments; and upholding rigorous performance standards to ensure every school and office delivers exceptional instruction and service for all students.

Strong and Sustainable Workforce

Recruit and retain talented staff to build and sustain a diverse, stable, high-quality workforce that supports schools.

- **Why This Matters:** Stable staffing promotes continuity of learning and boosts student motivation.
- **Measures of Success:**
 - Maintain a low districtwide school-based vacancy rate
 - Increase the retention rate of teachers across the District with particular focus on schools and subjects with higher turnover
 - Increase stabilization of principals at school sites



Staff Support and Development

Develop and sustain a highly skilled and satisfied staff by providing meaningful professional development and supportive work environments.

- ➔ **Why This Matters:** Staff support and development positively impacts employee retention, productivity, and fosters innovation. Investing in training closes skill gaps, enhances job satisfaction, and builds loyalty.
- ➔ **Measures of Success:**
 - Increase the percentage of staff reporting that their school is a supportive and inviting place to work+
 - Increase staff attendance rates+
 - Increase the percentage of educators reporting training as effective

High Performance Standards

Set and uphold high performance standards that drive excellence across every school and office, ensuring all students receive consistently high-quality instruction and support.

- ➔ **Why This Matters:** Clear and consistent expectations for performance help align individual efforts with District goals, strengthen accountability, and support employee growth. This fosters a culture of excellence that ultimately improves outcomes for students.
- ➔ **Measures of Success:**
 - Increase the percentage of staff reporting their school has high performance standards for all employees
 - Increase the percentage of principals and teachers who use data to inform instructional decisions

+District LCAP Metric



The success of Los Angeles Unified students is made possible by the collective efforts of an extraordinary community.

We extend our deepest gratitude to the **dedicated individuals** across our schools and District who support students each day. Your commitment, care, and professionalism create the conditions for students to learn, grow, and thrive.

We are grateful to our **families and caregivers** for their partnership, trust, and unwavering commitment to their children's education.

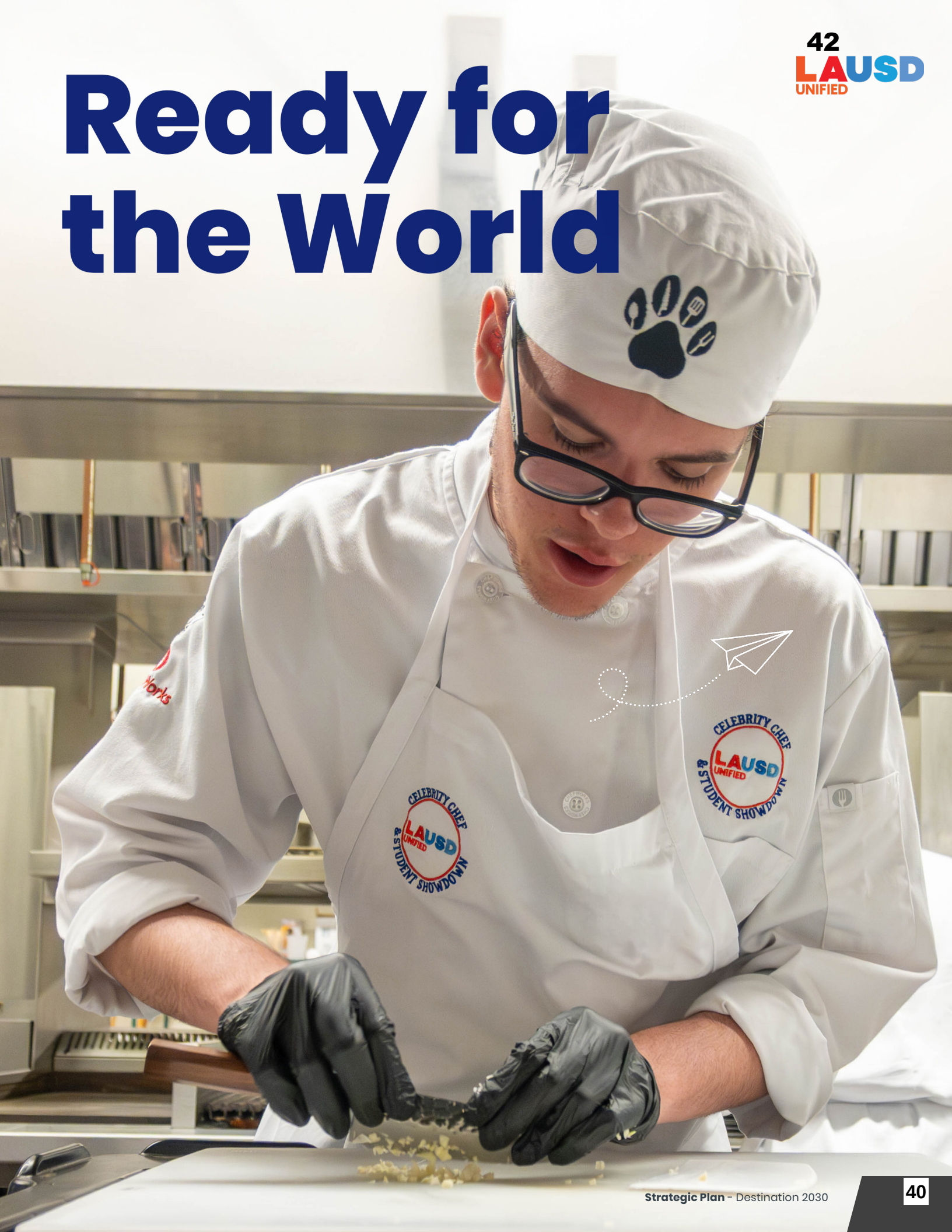
We also thank our **community partners and organizations** who expand opportunities and bring valuable resources to our schools.

We acknowledge the leadership and service of the **Board of Education** and the many **region, department, and office** teams across the District who help guide and support this work. Together, we share a common purpose: to ensure every student graduates
Ready for the World.

It is through this collective effort that we continue to build stronger schools, support every learner, and create a brighter future for all.



Ready for the World





Strategic Plan

Destination 2030

[Return to Order of Business](#)

TAB 2



Board of Education Report

File #: Rep-163-25/26, **Version:** 1
In Control: Division of Instruction

Agenda Date: 6/23/2026

Using Technology with Intention: Establishing Guidelines for Student Screen Time Policy Division of Instruction

Brief Description:

(Establishing Guidelines for Student Screen Time Policy). Recommends the Board of Education adopt the Guidelines for Student Screen Time Policy, which affirms the District's commitment to equitable access to technology while promoting educational, responsible, purposeful, and age-appropriate use of digital devices and applications.

Action Proposed:

Adoption of the Guidelines for Student Screen Time Policy (Attachment A).

Background:

On April 21, 2026, the Los Angeles Unified School District Board of Education adopted the Using Technology with Intention: Establishing Guidelines for Student Screen Time Resolution. (Res-048-25/26). The Resolution calls for the District to develop a Screen Time Policy guided by an overarching vision and mission for appropriate technology use in the classroom.

Research

LAUSD's Office of Research and Program Evaluation conducted a comprehensive literature review and came up with the following five considerations based on the evidence on screen time:

- limit take-home devices prior to high school and preserve meaningful parent choice;
- design district policies and configure devices to maximize intentional, education-only use;
- ensure that technology supplements, rather than replaces, teacher-led instruction;
- manage cumulative screen exposure across the school day and homework;
- and apply age-appropriate guardrails and continuously evaluate technology impacts.

In January 2026, the American Academy of Pediatrics updated its guidance around screen use to help families navigate the digital media landscape and "move beyond simple screen-time limits and focus on quality, context and conversation," to foster a healthy relationship with screens.

In May 2026, the US Surgeon General released an Advisory on Screen Time and suggested two hours per day of screen time for children 6 through 18 years of age.

Engagement

Since November 2025, the Office of EdTech Innovation has hosted virtual and in person listening sessions at school sites across Board Districts and Regions.

Over the past two months, the following stakeholder groups have been engaged: Parent Advisory Committees (DELAC, CAC, PAC), Student Advisory Groups (Superintendent's and Magnet's), Labor Groups (UTLA and AALA), Administrator Organizations (EPO, EAPO, SPO, SAPO)

Between May 19, 2026, and June 2, 2026, LAUSD launched an open feedback period through Thought Exchange with the following results:

- Nearly 19,000 participants provided input, generating more than 14,000 comments and 268,000 ratings.
- Participation included students, parents/guardians, educators, administrators, staff, and community members.
- Feedback came from all LAUSD regions, with the largest participation from elementary school communities.
- Student focus and attention were the most frequently cited concerns, along with mental health and well-being, online safety, and privacy.
- Respondents emphasized the importance of preserving teacher judgment regarding technology use.
- Strong support was expressed for zero minutes of screen-based instruction in Early Education through Grade 1.
- Overall, stakeholders support technology as an important educational tool, but overwhelmingly emphasized that technology should supplement, not replace, high-quality teaching, hands-on learning, human interaction, and student engagement. The strongest call from participants was for a balanced approach that prioritizes instructional value, student well-being, and teacher-led learning

Students in Early Education through 1st grade will not use devices, with exemption of testing administration and accommodations for students with disabilities and applications required to meet the needs of English Learners. The District will block access to the student-led use of YouTube, social media, and streaming platforms. Students with disabilities and English learners will continue to have access to developmentally and instructionally appropriate District-provided devices and digital tools. Parents and guardians will consent to opt-in to specific Google applications. The detailed Policy is attached (Attachment A).

Expected Outcomes:

The policy provides screen time limits by grade-span and elimination of District-issued devices for students in Early Education through first grade, except for District and State mandated assessments for students enrolled in an LAUSD Virtual Academy program. Non-educational applications will be prohibited. The District will block access to the student-led use of YouTube, social media, and streaming platforms. Students with disabilities and English learners will continue to have access to developmentally and instructionally appropriate District-provided devices and digital tools. Parents and guardians will consent to opt-in to specific digital tools or applications used during the school day, including Artificial Intelligence platforms as applicable.

Board Options and Consequences:

If the Board of Education does not adopt this Policy, the proposed screen time limits will not be implemented.

Policy Implications:

This policy may slow efforts to close the Digital Divide for the neediest students in the District.

Budget Impact:

Implementation of the screen time policy requires the following resources:

1. **Laptop Carts:** \$4,000,000 to purchase approximately 3,100 additional carts if all K-5 classrooms select the laptop cart model. This cost would decrease if K-1 classrooms can share carts and if some grades 2-5 classrooms remain on the 1:1 model.
2. **Software License:** \$1,000,000 annually for monitoring and classroom management tool. This will provide enhanced content filtering on student devices, track screen time and app usage, and support classroom management. Solicitation is in progress.
3. **Analytics Dashboards:** \$250,000 for one-time development and \$50,000 annually for Snowflake storage/compute. This would be for data pushing to parents via Parent Portal, dashboards for schools and central offices.
4. **Staffing:** Existing staff will provide technical and operational support.

Student Impact:

Students will need additional small group instruction by the teacher to meet Tier 1, 2, and 3 supports to close achievement gaps, which may have been closed more rapidly with the digital tools.

Equity Impact:

Component	Score	Score Rationale
Recognition	3	This policy affirms the District's commitment to equitable access to technology while promoting responsible, purposeful, and age-appropriate use of digital devices and applications.
Resource Prioritization	2	Somewhat prioritizes resources based on student need. Students with disabilities and students who are English Learners will have greater access, but other students may have more limited access to digital tools to accelerate learning.
Results	2	Limited access to digital instructional tools may result in learning gaps for students who have used these tools to gain proficiency in reading and math.
TOTAL	7	

Issues and Analysis:

Some courses and enrichment opportunities such as Esports and Career and Technical Education will require technology use and online platforms which will lead to exemptions to screen time limits. Caution is advised that efforts to close the digital divide for highest needs populations will be negatively impacted. There were lessons learned during the pandemic, when students do not have access to technology, internet connectivity or digital tools during emergency situations, access to instruction is limited and impeded. The LAUSD multi-tiered systems of support includes strong first instruction, high quality instructional materials, high dose tutoring, summer school, winter academy, and personalized learning via digital tools. Students will need

File #: Rep-163-25/26, **Version:** 1**Agenda Date:** 6/23/2026**In Control:** Division of Instruction

additional small group instruction by the teacher to meet Tier 1, 2, and 3 supports to close achievement gaps, which may have been closed more rapidly with the digital tools. When this Policy is implemented, there is a risk of slowing access to technology and its advancement for students to compete with the world.

Attachments:

Attachment A - LAUSD Guidelines for Student Screen Time Policy

Submitted:

06/10/26

File #: Rep-163-25/26, Version: 1
In Control: Division of Instruction

Agenda Date: 6/23/2026

RESPECTFULLY SUBMITTED,



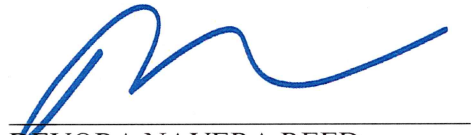
ANDRES E. CHAIT
Acting Superintendent

APPROVED & PRESENTED BY:



KARLA V. ESTRADA
Deputy Superintendent of Instruction

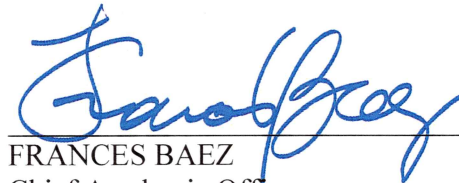
REVIEWED BY:



DEVORA NAVERA REED
General Counsel

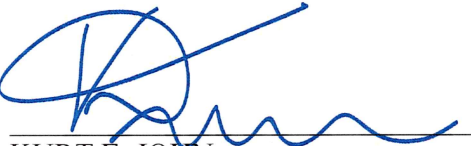
✓ Approved as to form.

APPROVED & PRESENTED BY:



FRANCES BAEZ
Chief Academic Officer
Division of Instruction

REVIEWED BY:



KURT E. JOHN
Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

Los Angeles Unified School District

Guidelines for Student Screen Time Policy



June 23, 2026

I. Purpose

This policy affirms the District's commitment to equitable access to technology while promoting educational, responsible, purposeful, and age-appropriate use of digital devices and applications. It is intended to provide clear research-based expectations and guardrails for the use of technology in the classroom that support high-quality instruction and ensure that technology enhances, rather than replaces, effective teaching and learning.

II. Authorization

This policy is issued pursuant to the authority of the Los Angeles Unified School District Board of Education and the Superintendent of Schools, including Board Resolution Using Technology with Intention: Establishing Guidelines for Student Screen Time (Res-048-25/26), and consistent with applicable provisions of the California Education Code and existing District guidance regarding instructional practice, student well-being, and the responsible use of technology. (See Appendix C)

III. Background

Los Angeles Unified is committed to fostering focused learning environments that support student achievement, engagement, and overall well-being. As digital devices have become prevalent in schools, the District aims to ensure purposeful integration that supports instructional goals while limiting non-instructional use during the school day.

A. Mission and Vision

Guided by its mission to provide an equitable, high-quality education for all students, this policy reflects a shared responsibility among schools, families, and students to promote digital responsibility, academic focus, and healthy learning habits. By establishing clear expectations and consistent practices, the District seeks to create learning environments that maximize instructional time, support student success, and prepare students to use technology thoughtfully and responsibly in school and beyond.

B. Research

This policy is informed by research conducted by LAUSD's Office of Research and Program Evaluation (ORPE). ORPE completed a comprehensive literature review examining the impact of educational screen time on students' academic achievement, attention, memory, social-emotional development, and mental health. Below are five considerations that frame this policy, and are detailed in Appendix B.

- Limit take-home device prior to high school and preserve meaningful parent choice
- Design policies and configure devices to maximize intentional, education-only use
- Ensure technology supplements, rather than replaces, teacher-led instruction
- Manage cumulative screen exposure across the school day and homework
- Apply age-appropriate guardrails and continuously evaluate technology impacts

C. Consultation and Recommendations

This policy is informed by research, best practices, and consultation with independent experts and leaders in their field, labor partners, staff, educators, students, and parents and families. Recommendations and guardrails reflected in this policy have been informed by this engagement process.

IV. District Values

Technology use within the District is guided by the following values:

- A. Teacher-Led Instruction First:** Learning is most effective when directed and guided by skilled educators and meaningful human interaction. Technology should support and enhance teacher-led instruction, not replace the essential role of educators in fostering engagement, relationships, and learning.
- B. Screen Value Over Screen Time:** Students thrive when learning experiences foster engagement, critical thinking, creativity, and human interaction. Consistent with guidance from the American Academy of Pediatrics and the U.S. Surgeon General, the District prioritizes the quality, purpose, and impact of technology use over the amount of time spent on a device, emphasizing active learning and connection rather than passive consumption.
- C. Developmentally Appropriate Use:** Students learn best when experiences reflect their age, developmental readiness, and capacity for self-regulation. Technology use should be tailored to developmental needs, with appropriate guardrails across all age and grade levels.
- D. Education-Only Use by Design:** Students deserve learning environments that minimize distractions and maximize engagement. District devices and systems prioritize curriculum-aligned educational resources and prohibit access to content that does not directly support learning.
- E. Balance and Whole-Child Development:** Students require a balance of direct instruction, social interaction and collaboration, physical activity and hands-on learning. Technology use does not displace these essential experiences.
- F. Equity and Inclusion:** Students have access to meaningful opportunities with technology, including for assessments, differentiated learning, instructional accommodations, assistive technology, digital textbooks, ebooks, audiobooks, and accessibility supports, while ensuring that no group of students experiences disproportionate exposure to passive or excessive screen time.
- G. Family Partnership and Transparency:** Families are essential partners, and the District is committed to clear communication and shared responsibility in supporting healthy technology use.
- H. Continuous Improvement and Accountability:** Effective technology use requires ongoing reflection, evaluation, and adaptation. The District will use research, data, implementation evidence, and community feedback to continuously improve practices and ensure technology supports positive outcomes for all students.

V. Screen Time and Device Use Guidance

A. Screen Time Guidance

The District shall establish grade-span screen time guidance designed to support instructional goals and student well-being. Screen time during the school day shall be primarily instructional, time-limited, supervised, and aligned to learning objectives. (See Appendix A)

The District shall prohibit elementary and middle school student use of District-issued devices during non-instructional school time (e.g., passing periods, lunch, and recess) as determined and supervised by school sites, with exceptions for school-approved work.

Physical Education (PE) courses should prioritize physical activity, movement, skill development, and student engagement. Student use of screens and District-issued devices during PE shall generally not be permitted except when

necessary to support instruction, accessibility accommodations, assessment, or other educational purposes directly related to the PE curriculum.

Specific maximum daily and weekly in-school screen time limits by grade span shall be issued through District administrative guidance and updated annually. Administrative guidance may include differentiated expectations by subject area where appropriate to support instructional goals while maintaining overall screen time limits. Such guidance shall delineate expectations for instructional use during class time as distinct from non-instructional time to support student well-being and balanced use.

Technology and screen use should reflect the instructional goals of each subject area. Physical Education, arts, and other subjects not requiring technology should have minimal to no screen use, while computer science, digital media, career technical education and other technology-intensive courses may require greater use of technology to support learning objectives. In all subjects, technology should be purposeful, curriculum-aligned, and used to support active learning rather than passive consumption.

The District shall issue screen time guidance and best practices to schools offering online course options, ensuring that students achieve necessary educational objectives while also establishing clear guardrails to prevent digital fatigue from excessive device use.

B. Device Access

Access to one-to-one (1:1) devices and/or shared technology shall be developmentally appropriate and aligned to students' age, grade level, and instructional needs. The District may differentiate device models and limited 1:1 access in earlier grades, while supporting increased independence in upper grades. (See Appendix A)

The District shall eliminate the use of District-issued devices for students in Early Education through first grade, except for District and State mandated assessments and for students enrolled in an LAUSD Virtual Academy program. (See Appendix A)

For students in grades two through five, the District shall encourage schools to prioritize the use of laptop carts and/or computer labs, where available, and to reduce the use of one-to-one devices.

Nothing in this policy precludes student access to devices when required for District- or state-mandated assessments, accommodations, or instructional needs.

C. Device Use

Schools are encouraged to balance digital learning with non-screen instructional strategies. Schools are encouraged to utilize analog alternatives whenever instructionally appropriate, including paper-and-pencil assignments, physical textbooks, hands-on learning experiences, discussion-based learning, and project-based learning.

To minimize reliance on student devices, the District shall ensure that all District-approved curricula include sufficient physical textbooks for all students as evidenced by the Williams Textbook Sufficiency process.

The guidance for device use does not apply to technology use required for state, federal, or District assessments, or for accessibility supports, assistive technology, accommodations, and services provided through an IEP, Section 504 Plan, or other legally required educational program.

D. Homework and Learning Beyond the School Day

Schools and educators are encouraged to provide elementary and middle school students with off-screen homework options whenever instructionally appropriate. Homework should prioritize reading, writing, problem-solving, hands-on activities, observation, and other learning experiences that can be completed without the use of a device.

When homework requires the use of a device and/or access to digital tools, schools shall ensure that assignments are purposeful, provide clear educational value, and are balanced with non-screen learning opportunities. In designing and assigning homework, schools should also consider student access to technology, family circumstances, and students' cumulative screen exposure to support equitable and developmentally appropriate learning experiences.

E. Active and Passive Screen Use

The District shall distinguish between active and passive screen use. Active screen use includes creating, collaborating, communicating, researching, problem-solving, designing, and other cognitively engaging activities. Passive screen use includes entertainment viewing, background video exposure, scrolling, or other consumption-focused activities. Instructional practices should prioritize active screen use whenever technology is utilized.

F. Instructional Flexibility

The District recognizes that some courses and learning experiences may require greater use of technology to achieve their instructional objectives. Screen time guidance should be applied with consideration for the unique requirements of courses such as computer science, graphic design, digital media arts, yearbook, engineering, career technical education pathways, and other technology-intensive programs.

In these courses and programs, technology use may exceed general screen time recommendations when it is directly connected to curriculum, student creation, design, programming, production, research, or other active learning experiences. Such use should remain purposeful, instructionally aligned, and consistent with the goals of this policy.

G. Safe and Responsible Use

To support safe, responsible, and effective use of technology, the District shall continue digital citizenship instruction.

VI. Educational Use

District devices shall be used for curriculum-aligned educational purposes that promote active student engagement during the school day. Non-educational use including passive consumption for entertainment, or video streaming, shall be prohibited and blocked.

Educational screen use may include digital learning materials, instructional videos, virtual field trips, digital textbooks, ebooks, audiobooks, accessibility tools, assistive

technology, and curriculum-aligned visual media that may be used when they directly support instructional objectives. Instructional video and visual media should be purposeful, curriculum-aligned, time-limited, and used to support active learning whenever possible. Background video or visual media not aligned to instruction should not be used. Video and visual media should not be used as a substitute for teacher-led instruction, classroom engagement, or active learning experiences, and should be followed by opportunities for discussion, reflection, application, or other forms of student interaction whenever appropriate.

VII. Platform and Content Restrictions

The District shall configure devices and systems to prioritize approved, curriculum-aligned applications and restrict access to platforms primarily designed for entertainment or passive consumption.

The District will block access to student-led use of YouTube, social media, and streaming platforms, along with non-approved gaming platforms. Exceptions may only be permitted for educator-directed instructional use when a platform directly supports curriculum-aligned learning objectives, and follows the approval processes in place such as for esports gaming applications.

VIII. Equity, Access, and Differentiation

Technology use supports differentiated instruction and accessibility while remaining balanced with non-screen instructional approaches. Students shall continue to have access to developmentally and instructionally appropriate District-provided devices and digital tools. Use of devices for students with diverse needs, including but not limited to students with disabilities and English Learners, gifted learners, and students requiring specialized instructional supports, shall be aligned with educational goals and differentiated implementation may be necessary.

IX. Exclusionary Clause

To ensure compliance with the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Rehabilitation Act, the restrictions set in the proposed policy shall not apply when digital tools are required to provide a Free Appropriate Public Education (FAPE).

Exemptions: Access to digital tools is permitted without restriction when necessary to implement an IEP or Section 504 Plan, provide assistive technology (AT), or meet accessibility needs. This includes, but is not limited to:

- **Communication:** Augmentative and Alternative Communication (AAC) devices and software.
- **Accessibility Tools:** Speech-to-text, text-to-speech, word prediction, audiobook, magnification software, eyegaze technology, and symbol supports.
- **Input/Access:** Switch access and other adapted input devices.
- **Instructional Accommodations:** Digital tools and platforms specifically required for instruction, assessment, or Universal Design for Learning (UDL) as documented in a student's IEP.

X. Parent and Guardian Rights

- A. Parents and guardians shall receive information regarding their child's use of digital tools, including total weekly time their child spends on a device; a complete list of apps, programs, and websites that are used for learning; information as to how those apps, programs, and websites were vetted to ensure

they meet the standards and guidelines to have been deemed appropriate for educational and instruction use.

- B. Some schools do not have devices for use at home, and some schools do not permit students to take home District-issued devices. For schools that allow students to use District-issued devices at home, parents and guardians have the right to opt in to their children using a District-issued device at home. If a parent or guardian chooses not to opt in, the school shall provide meaningful analog alternatives.
- C. Consent to Use Digital Tools: The District shall update its processes that allow parents and guardians to consent to specific Google Additional Services or applications used during the school day, including any tool or platform that incorporates generative AI, as applicable.

XI. School Site Implementation Expectations

Schools are expected to implement this policy through instructional planning and consistent implementation of District guardrails. The District will issue school-site guidance and best practices to support coordinated, school-wide implementation, including strategies to monitor cumulative screen time, align technology use across classrooms and content areas, and promote consistent, balanced instructional practices. The school administrator will approve the use of digital apps or websites the teacher uses for educational purposes.

XII. Monitoring, Accountability, and Continuous Improvement

This policy will be reviewed annually at a public meeting of the Board of Education and updated as needed to reflect new research, implementation feedback, and emerging tools and information. The first annual review shall include feedback from educators regarding policy implementation.

XIII. Advertising and Commercial Content

District technology resources and instructional environments are designed to minimize student exposure to advertising, commercial promotions, and other non-instructional content. Students and families will not be required to use digital tools or platforms that promote paid upgrades, premium services, in-app purchases, or other commercial transactions as a condition of participation in instructional activities. The District will take reasonable measures to prohibit the display of advertisements and commercial content on District-issued and managed devices and systems used for teaching and learning.

XIV. Generative Artificial Intelligence (AI) and Large Language Models (LLMs)

The District currently maintains guidance and safeguards for student use of generative AI tools and Large Language Models or LLMs, including age-appropriate access, District-approved platforms, Responsible Use Policy (RUP) completion, and required Digital Citizenship instruction. Consistent with current District practice, access to approved generative AI tools is limited to students age 13 and older and must support clearly defined education purposes with teacher direction and guidance.

As artificial intelligence technologies continue to evolve, the District will review and refine its guidance, safeguards, and implementation practices based on recommendations from the Board of Education's Ad Hoc Committee on AI, applicable laws and regulations, and emerging research, and community input.

Appendix A

Screen Time and Device Use Guidelines

Grade Level Span	Phased Implementation	*In-School Screen Time Guidance	Device Access and Use	
			In-School	At Home
Early Education, Kindergarten, and Grade 1	Beginning August 2026	Limits: 0 minutes per day or 0 minutes per week	Default to “No 1:1 device,” but with access to device carts for assessments and IEP mandates; Virtual Academy exempted	***Default to “No 1:1 Take-Home Device” • Implementation begins August 2026
Grades 2-5	Beginning November 2026	Limits: 0-60 minutes per day or 0-300 minutes per week (Homework included. Guidance will be provided.)	Classrooms will operate using any of the following: • **1:1 Device Model • Shared Device Model • Computer Lab model	
Grades 6-12	Beginning January 2027	Limits: 0-120 minutes per day or 0-600 minutes per week (Homework included. Guidance will be provided.)	1:1 Device Model	

*Instructional exemptions apply; mandated assessments, IEP mandates, and Virtual Academy exempted

**Parental Opt-Out options apply

***Parental Opt-In options apply, when available and based on school discretion

Appendix B

Office of Research and Program Evaluation

District considerations based on the evidence on screen time

1

Limit take-home device prior to high school and preserve meaningful parent choice

What the evidence suggests

Research shows that device access alone does not improve academic outcomes, and that adult supervision and co-engagement are key protective factors—especially for younger students. Because families vary widely in their ability to provide consistent supervision, unrestricted take-home devices raise equity concerns.

- Provision of devices alone rarely improves academic achievement; benefits appear when devices are embedded in teacher-led instruction and pedagogy (Fairlie & Robinson, 2013; Zheng et al., 2016).
- Younger children are more vulnerable to negative associations tied to unstructured or unsupervised screen exposure; adult co-engagement moderates risks and supports language and self-regulation outcomes (Cerniglia et al., 2021; Madigan et al., 2020).
- Middle school is a transitional developmental stage. Structured, curriculum-aligned educational technology can support learning from grades 6-8, particularly for skills practice and feedback (see Marple et al., 2019; Pane et al., 2015). However, as students gain independence during early adolescence, higher overall screen use and multitasking are associated with weaker attention and self-regulation (Leonhardt et al., 2025; Sanders et al., 2019). Middle schoolers may therefore need structured expectations and appropriate guardrails to manage take-home device use.
- Equity concerns arise because families differ in ability to supervise and manage home device use; unrestricted take-home devices can widen disparities if not supported by adult mediation or supports (Leonhardt et al., 2025; Fairlie & Kalil, 2016).

District consideration

The District should prioritize limited, purposeful, adult-scaffolded take-home device use in Early Ed/TK–grade 2 (e.g., for guided practice or teacher-assigned formative checks) and require a clear family opt-out or low-tech alternative for families through middle school. When devices are permitted to be used at home, parents should be able to control and limit screen time on district-issued devices, including time-of-day restrictions and usage caps. Default settings should prioritize family agency, recognizing differences in household circumstances and preferences.

2

Design district policies and configure devices to maximize intentional, education-only use

What the evidence suggests

Academic benefits are strongest when technology use is targeted, curriculum-aligned, and task-specific. Exposure to noneducational content, multitasking, and passive consumption undermines attention and learning.

- Academic gains are most consistent when software is curriculum-aligned, task-specific, and embedded in instructional routines (Pane et al., 2015; Roschelle et al., 2016).
- Noneducational content, autoplay/algorithmic feeds, and multitasking features are associated with distraction and weaker attention; these platform affordances can undermine intended learning (Small et al., 2020; Leonhardt et al., 2025).
- Implementation and content selection matter more than hardware type, as research shows tablet vs. laptop differences are minimal compared with pedagogy and app design (Pane et al., 2015; Zheng et al., 2016).

District consideration

District devices could default to an education-only, whitelist configuration, with nonapproved content blocked unless explicitly enabled for instructional purposes. Platforms designed around autoplay, infinite scroll, or algorithmic recommendation should be avoided—particularly for younger students—and video content should generally be delivered through whole-class instruction rather than independent viewing.

3

Ensure technology supplements—rather than replaces—teacher-led instruction

What the evidence suggests

Causal studies show modest gains when technology supports practice, feedback, and differentiation within teacher-led instruction, while programs that substitute for teacher interaction show null or mixed effects.

- Randomized and quasi-experimental studies show modest academic gains when technology supplements teacher instruction (practice, feedback, differentiation), but programs that replace teacher interaction often show null or mixed effects (Pane et al., 2015; Roschelle et al., 2016).
- Effect sizes and fidelity are highly variable; professional development and teacher integration practices predict whether technology yields benefits (Zheng et al., 2016; J-PAL review, 2019).

District consideration

District guidance and professional learning should clearly position digital tools as supplements to core instruction, not replacements, and emphasize strategic, limited use.

4 Manage cumulative screen exposure across the school day and homework

What the evidence suggests

Although no precise causal threshold exists, higher cumulative daily screen exposure (generally exceeding two hours per day) is associated with poorer attention, sleep, and well-being. Educational screen use contributes to this total, even when each instance is instructionally justified.

- Most threshold findings come from studies of total daily screen exposure (in-school and out-of-school); several reviews find associations between higher total screen time (often > ~2 hours/day) and poorer attention, sleep, and some well-being indicators (Sanders et al., 2019; Twenge & Campbell, 2018; Leonhardt et al., 2025).
- Research does not define a precise maximum for instructional screens; program evaluations establish minimal effective dosages for some platforms, but upper limits are not well defined (Cook et al., 2022; Grant et al., 2023).

District consideration

Schools should consider cumulative screen exposure across classes and assignments—particularly in elementary and middle school—and incorporate non-screen alternatives where feasible. Homework policies should account for screen demands across subjects, not in isolation.

5 Apply age-appropriate guardrails and continuously evaluate technology impacts

What the evidence suggests

Younger students are more sensitive to screen conditions, and the literature highlights gaps in knowledge about optimal dosage, noncognitive outcomes, and equity impacts across student groups.

- Younger children (preschool–early elementary) are more affected by unsupervised or passive screen exposure; older students have more capacity for self-regulated educational use but also greater exposure to multitasking and social media risks (Madigan et al., 2020; Leonhardt et al., 2025).
- Technology can be highly beneficial when used as assistive/adaptive support—but children with disabilities also report higher average screen time and may be particularly vulnerable to harms from excessive, unstructured use (Phillips et al., 2025; Bouck et al., 2017).
- Ongoing evaluation and disaggregated monitoring enable detection of unintended consequences (e.g., increased sedentary time, unequal access) and tailor policies to evidence (Pane et al., 2015).

District consideration

Screen-use policies should be most restrictive for younger students and gradually loosen with

age and self-regulatory capacity. At the same time, the District should embed ongoing evaluation into major instructional technology decisions, tracking usage patterns and linking them to academic, behavioral, and well-being outcomes across student subgroups.

Appendix C
Board Resolution (Res-048-25/26) Alignment

Resolution Requirements	Policy Sections
Be informed by research, best practices, and input from experts in the field, labor partners, staff, educators, students, and parents and include recommendations and guardrails for screen time usage by grade level and subject, and student disability category (e.g., no device use during Physical Education courses or differentiated screen time for a student on the autism spectrum)	Section III Background - A. Mission and Vision; B. Research & Appendix B Section IV District Values Section V Screen Time and Device Usage Guidance - A. Screen Time Guidance Section VIII Equity, Access, and Differentiation
Prioritize student screen time based on its educational purpose and quality, with valuable learning experiences that cannot be replicated offline prioritized over passive screen use	Section IV District Values Section V Screen Time and Device Use Guidance - F. Instructional Flexibility
Articulate best practices of technology use in instruction and provide guidance on how to use student devices most effectively, along with analog alternatives where possible	Section V Screen Time and Device Use Guidance - C. Device Use Section XI School Site Implementation Expectations
Address equity and access considerations and include recommendations and guardrails on the use of laptop carts, one-to-one devices, active screen time, passive screen time, and visual media (including videos used for instruction or played in the background);	Section VIII Equity, Access, and Differentiation Section V Screen Time and Device Usage Guidance - B. Device Access Section VI Educational Use
Provide maximum daily and weekly in-school screen time limits for students delineated by grade level (e.g., no more than one hour total a day or 5 total hours per week for 3-5th graders), ensuring developmentally appropriate and research-backed screen time limits at all levels with less screen time for younger students	Section V Screen Time and Device Usage Guidance - A. Screen Time Guidance & Appendix A
Eliminate the use of student digital devices for early education through first grade, except for District-mandated formative assessments and for students enrolled in LAUSD Virtual Academy;	Section V Screen Time and Device Usage Guidance - B. Device Access & Appendix A
Encourage schools to utilize laptop carts and/or computer labs for second through fifth grade, while reducing the use of one-to-one devices	Section V Screen Time and Device Usage Guidance - B. Device Access & Appendix A

Resolution Requirements	Policy Sections
Prohibit elementary and middle school student device use during passing periods, lunch, and recess with limited exceptions for teacher-approved school work	Section V Screen Time and Device Usage Guidance - A. Screen Time Guidance & Appendix A
Prohibit and/or block student-led use of YouTube and other video streaming platforms on District provided devices	Section VII Platform and Content Restrictions
Consider prohibiting and/or blocking the use of non-instructional gaming platforms (e.g., Roblox and Fortnite) on District provided devices and networks and continue to block social media platforms	Section VII Platform and Content Restrictions
Clarify opt-out procedures for technology use during the school day	Section X Parent and Guardian Rights
Ensure equitable access to technology by allowing families to opt in to the use of District-issued devices at home	Appendix A
Operationalize how parents and guardians can annually consent/opt-in for each Google application on the Consent to Use Digital Tools form rather than submit a blanket opt-in for all applications listed	Section X Parent and Guardian Rights - C. Consent to Use Digital Tools
Encourage the use of paper and pen assignments and physical textbooks	Section V Screen Time and Device Usage Guidance - C. Device Use
Ensure all District-approved curricula includes sufficient physical texts for all students	Section V Screen Time and Device Usage Guidance - C. Device Use
Encourage off-screen homework assignments, when homework is assigned, especially for elementary and middle school students;	Section V Screen Time and Device Usage Guidance - C. Device Use and D Homework and Learning Beyond the School Day
Provide recommendations and strategies to safely prepare students to utilize and/or create digital tools	Section V Screen Time and Device Usage Guidance - G. Safe and Responsible Use
Develop and share schoolwide guidance outlining best practices for reducing and monitoring student screen time—including systematic coordination among teachers—to prevent excessive cumulative screentime;	Section XI School Site Implementation Expectations
Be reviewed and approved annually at a public meeting of the Board and updated as needed based on new and emerging technology, with the first annual review to include feedback from educators on the rollout and implementation;	Section XII Monitoring, Accountability, and Continuous Improvement

[Return to Order of Business](#)

TAB 3



Board of Education Report

File #: Rep-411-25/26, **Version:** 1
In Control: Procurement Services Department

Agenda Date: 6/23/2026

Approval of Procurement Actions Procurement Services Department

Brief Description:

(Approval of Procurement Actions) Recommends the ratification of the contract actions taken by the Procurement Services Department within delegated authority as listed in Attachment “A” including the approval of award of Professional Service Contracts not exceeding \$250,000: New Contracts; Contract Amendment; Contract Capacity Increases; Purchase Orders; Goods and General Services Contracts: Purchase Orders; District Card Transactions; Rental of Facilities; Travel/Conference Attendance; General Stores Distribution Center; and Book/Instructional Material Purchase Orders; and approve Professional Service Contracts (exceeding \$250,000): New Contracts; Contract Amendment; and Goods and General Services Contracts (exceeding \$250,000): New Contracts as listed in Attachment “B”; and Certification of federal micro-purchase threshold for calendar years 2026-2027 as listed on Attachment “C.”

Action Proposed:

Ratify the contract actions taken by the Procurement Services Department within delegated authority as listed in Attachment “A” including the approval of award of Professional Service Contracts not exceeding \$250,000: New Contracts; Contract Amendment; Contract Capacity Increases; Purchase Orders; Goods and General Services Contracts: Purchase Orders; District Card Transactions; Rental of Facilities; Travel/Conference Attendance; General Stores Distribution Center; and Book/Instructional Material Purchase Orders; and approve Professional Service Contracts (exceeding \$250,000): New Contracts; Contract Amendment; and Goods and General Services Contracts (exceeding \$250,000): New Contracts as listed in Attachment “B”; and Certify federal micro-purchase threshold for calendar years 2026-2027 as listed on Attachment “C.”

Background:

Procurement Services staff prepares monthly reports for contract actions necessary for the execution of the projects approved by the Board for the educational and operational requirements of the District in accordance with Board delegated authority to the Superintendent.

Expected Outcomes:

Approval of these items will allow the goods and services provided by these contracts furnishing the equipment, supplies, or services to the Los Angeles Unified School District that support Board policies and goals.

Board Options and Consequences:

The Board can approve all actions presented, or postpone selected actions pending receipt of additional information. Non-ratification of actions awarded under delegated authority in Attachment “A” will result in immediate unavailability of products or discontinuance of services, or both. While non-ratification may be legally defensible, it would likely result in costly litigation over discontinued payments or if the District attempts to reclaim payments made to a vendor. District costs will likely increase as fewer vendors compete for

File #: Rep-411-25/26, **Version:** 1
In Control: Procurement Services Department

Agenda Date: 6/23/2026

future procurements. Postponement of actions presented for approval in Attachment “B” will delay contract award or delivery dates.

Policy Implications:

This action does not change District policy and conforms to *California Education Code section 17604* that permits the Board of Education to delegate authority for Procurement Services (Board Report 444-17/18), which the Board exercised on May 8, 2018.

Budget Impact:

The contract actions presented are within the budget authority previously approved by the Board. Ratification of contracts awarded under delegation of authority and within their Board approved budget listed in Attachment “A” includes:

- Award of Professional Service Contracts not exceeding \$250,000: New Contracts; Contract Amendment; Contract Capacity Increases; Purchase Orders; and
- Goods and General Services Contracts not exceeding \$250,000: Procurement Transactions - Purchase Orders; Rental of Facilities; Travel/Conference Attendance; District Card Transactions; General Stores Distribution Center; and Book/Instructional Material Purchase Orders.

Request for Approval of Procurement Actions not under delegated authority listed in Attachment “B” includes:

- Professional Service Contracts (exceeding \$250,000): New Contracts; Contract Amendment; and
- Goods and General Services Contracts (exceeding \$250,000): New Contracts

Student Impact:

Not applicable.

Equity Impact:

See attached for applicable items.

Issues and Analysis:

There are no policy implications on these agreements. The Business and Government Services Team, Office of the General Counsel, has reviewed and approved the agreements as to form, except where “authorization to negotiate and execute” is sought.

Attachments:

Attachment “A” - Ratification of Contracts Awarded Under Delegated Authority
 Attachment “B” - Request for Approval of Contracts Not Under Delegated Authority
 Attachment “C” - Certification of Federal Micro-Threshold for Calendar Years 2026-2027

File #: Rep-411-25/26, **Version:** 1**Agenda Date:** 6/23/2026**In Control:** Procurement Services Department

Previously adopted Board report referenced in the policy implications section:

- Adopted May 8, 2018: [Board Report No. 444-17/18](https://drive.google.com/file/d/1LObScI2aOLv21Poz24gkLDhfVRiE6a8K/view?usp=share_link)
<https://drive.google.com/file/d/1LObScI2aOLv21Poz24gkLDhfVRiE6a8K/view?usp=share_link>
- California Education Code Section 17604 ([CE Code 17604](https://drive.google.com/file/d/17i1CYUp6UH9-Gg-3DJMkxNEuH1uUQERc/view?usp=share_link))
<https://drive.google.com/file/d/17i1CYUp6UH9-Gg-3DJMkxNEuH1uUQERc/view?usp=share_link>

Submitted:

05/14/26

File #: Rep-411-25/26, **Version:** 1
In Control: Procurement Services Department

Agenda Date: 6/23/2026

RESPECTFULLY SUBMITTED,



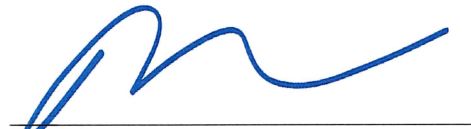
ANDRES E. CHAIT
 Acting Superintendent

APPROVED:



PEDRO SALCIDO
 Deputy Superintendent
 Business Services & Operations

REVIEWED BY:



DEVORA NAVERA REED
 General Counsel

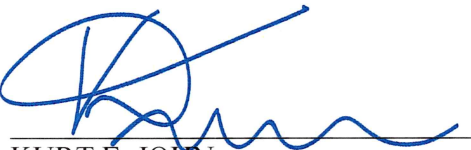
✓ Approved as to form.

APPROVED:



SAMAN BRAVO-KARIMI
 Chief Financial Officer
 Office of the Chief Financial Officer

REVIEWED BY:



KURT E. JOHN
 Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

APPROVED & PRESENTED BY:



MATTHEW FRIEDMAN
 Chief Procurement Officer
 Procurement Services Department

ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY**

**A. PROFESSIONAL SERVICES CONTRACTS/AMENDMENTS/ ASSIGNMENTS
ALREADY AWARDED NOT EXCEEDING \$250,000**

FOOD SERVICES DIVISION

<u>CONTRACTOR / IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Palmdale School District / C9682, C9682-1	09/01/25 – 08/31/27	Cafeteria Funds (80%)	\$240,000
Item A		General Funds (20%)	

- Ratification of a single-source contract and amendment to prepare meals, including milk, for enrolled students at Canyon Creek Camp, to be picked up by the Los Angeles Unified District (LAUSD) three times per day on weekdays. Palmdale School District (“Palmdale”) will be providing specified meals under the School Breakfast, National School Lunch, and Child and Adult Care Food Program (CACFP) Supper Programs for enrolled students.
- The Canyon Creek site is under construction and is scheduled to open in September 2026, with an initial operating capacity of approximately 60 students. The District will implement a phased opening approach, beginning with weekday overnight programming. Additional improvements and approvals needed to support expanded operations, which are subject to available funding, will continue in parallel to the opening.
- In anticipation of an earlier opening which could not be realized due to unforeseen conditions, LAUSD reached out to two neighboring school districts, Palmdale and Antelope Valley, to provide reimbursable meals for the 2025-26 school year. Palmdale Unified School District was selected due to their proximity to the facility and their capacity to provide three daily meals, which met U.S. Department of Agriculture (USDA) requirements. While LAUSD pays Palmdale for the meals, the District will submit a reimbursement claim to the California Department of Education (CDE) for meals served to the students.
- Since the Canyon Creek Camp has not opened, no incurred costs and payments have been made against this contract.

Original contract term: 09/01/25 through 08/31/26

New end date by Amendment No. 1: 08/31/27

ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY****Equity Impact:**

Component	Score	Score Rationale
Recognition	4	This agreement will give students an opportunity to receive healthy nutritious meals while enjoying a camp experience.
Resource Prioritization	3	Students will continue to receive nutritious meals while at a camp site. It is important to provide students with adequate nutrition while they are at a camp.
Results	3	Students will get the opportunity to learn in a camp environment which may motivate them and make learning fun and enjoyable.
TOTAL	10	

ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY****B. PROFESSIONAL SERVICES NO-COST MEMORANDUM OF UNDERSTANDING/
AMENDMENTS/ASSIGNMENTS ALREADY AWARDED****Item B**

<u>CONTRACTOR / IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>CONTRACT TERM</u>	<u>SITE/ SCHOOL</u>	<u>AMOUNT</u>
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DIVISION OF INSTRUCTION

Regents of the University of California on behalf of its San Francisco Campus / C10223	Reading Difficulties Risk Screener (RDRD) Pilot: Implementation of the RDRD pilot for approximately 200-300 K-2 students receiving intervention services, along with an additional 20-30 2 nd grade IDEC students.	07/01/26 – 06/30/27 Includes a six-month renewal option	Districtwide	\$0
LA Promise Fund / C10619	AMGEN- Biotech Experience, Science Education Program	03/23/26 – 06/30/30	Various Schools	\$0

ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY****B. PROFESSIONAL SERVICES NO-COST MEMORANDUM OF UNDERSTANDING/
AMENDMENTS/ASSIGNMENTS ALREADY AWARDED****Item B**

<u>CONTRACTOR / IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>CONTRACT TERM</u>	<u>SITE/ SCHOOL</u>	<u>AMOUNT</u>
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HUMAN RESOURCES DIVISION

American Career College, Inc. / C10721	Field/Clinical Placements	01/20/26 – 01/19/29	Districtwide	\$0
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West Coast University / C10722	Field/Clinical Placements	01/23/26 – 01/22/29	Districtwide	\$0
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Western Governors University / C10723	Field/Clinical Placements	01/23/26 – 01/22/29	Districtwide	\$0
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**INFORMATION TECHNOLOGY SERVICES / DIVISION OF INSTRUCTION /
OFFICE OF DATA AND ACCOUNTABILITY**

Clever Inc. / C9562	Secure Online Student Roster System	08/01/25 – 07/31/30	Districtwide	\$0
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SchoolDay Inc. / C9615	Secure Online Student Roster System	08/01/25 – 07/31/30	Districtwide	\$0
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ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY****C. PROFESSIONAL SERVICE CONTRACTS AUTHORIZED TO NEGOTIATE AND
EXECUTE****OFFICE OF CHIEF FINANCIAL OFFICER / INFORMATION TECHNOLOGY
SERVICES**

<u>CONTRACTOR / IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
SAP Public Services, Inc. / C10031 Item C	01/01/26 - 12/31/30	General Funds (100%)	\$21,500,000

- Ratification of a single-source contract (previously approved via [Board Report No. 107-25/26](#)) to renew the SAP Enterprise Resource Planning (ERP) Software Licenses.
- SAP is the District's ERP software that supports human resources, payroll, time reporting, finance, budget, accounting, and procurement operations for schools and offices. The SAP agreement and services provided are substantial and material to the District's operations, including such things as paying staff, implementing salary increases and maintaining all District business functions.
- The District has heavily customized SAP's proprietary ERP software, requiring directly procuring through SASP. Switching to another ERP would require multi-year planning and a significant budget increase to support the transition to new systems.
- The District transitioned to SAP's on-premise ERP software in 2005, and it is anticipated the District will go out to market as part of a transition of service to a cloud-based platform in the next two to four years.
- Credible reporting shows possible contractual connections between SAP and the Department of Homeland Security, ICE and other government entities. The District will provide further information at a later date pursuant to the *Leveraging District Purchasing Power to Defend Immigrant Families and Human Dignity* Board Resolution (Res-044-25/26).

Equity Impact:

Component	Score	Score Rationale
Recognition	1	Does not recognize historical inequities.

ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY**

Component	Score	Score Rationale
Resource Prioritization	1	This contract award does not prioritize resources based on student need. Contractor will provide services throughout the District.
Results	2	This contract award may result in closed opportunity gaps and/or closing achievement gaps. SAP is the District's ERP software that supports human resources, payroll, time reporting, finance, budget, accounting, and procurement operations for schools and offices.
TOTAL	4	

ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY****C. PROFESSIONAL SERVICE CONTRACT AUTHORIZED TO NEGOTIATE AND
EXECUTE VIA [BOARD REPORT NO. 007-25/26](#)****OFFICE OF ECO-SUSTAINABILITY**

<u>CONTRACTOR / IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Calpine Energy Solutions, LLC / C10582	05/01/28 – 04/30/30	General Funds (100%)	\$540,000

Item D

- Ratification of an agreement competitively procured via Direct Access energy auction to supply natural gas services to the District at a fixed price. Direct Access allows non-residential customers to purchase natural gas through third-party suppliers known as Energy Services Providers (ESP's) that are approved by the California Public Utilities Commission (CPUC). The purpose is to create a competitive energy market, leading to lower prices, and allowing customers to choose a supplier based on rates.
- The District's pricing of \$0.87/MMBtu represents a roughly 54% savings from the current District pricing and will represent a significant annual savings to the District.
- Southern California Gas Company will continue to provide transmission and distribution services of natural gas supplied through Direct Access.

Equity Impact:

Not applicable.

ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY****D. REQUEST FOR RATIFICATION OF CONTRACT CAPACITY INCREASES NOT
PREVIOUSLY REPORTED TO THE BOARD****Item E****PROCUREMENT SERVICES DEPARTMENT**

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>DESCRIPTION</u>	<u>CONTRACT TERM</u>	<u>BOARD APPROVED AMOUNT</u>	<u>CONTRACT INCREASE</u>	<u>TOTAL CONTRACT AMOUNT</u>
Allied 100 LLC/ 440009414 (C1340)	Automated External Defibrillators	06/01/21 – 05/31/26	\$3,034,928 BOE 301- 20/21, 05/11/21	\$303,492	\$3,338,420
La Brea Air, Inc./4400010279 (C355)	HVAC Chillers Rental Services	05/01/22 - 04/30/27 Closed 1/12/26	\$3,500,000 BOE 239- 21/22, 04/05/22	\$920,343	\$4,420,343
Various Vendors/ 4400013201- 4400013235	Supplemental Digital Tools	06/10/24 – 06/09/29	\$30,000,000 BOE 268- 23/24, 06/04/24	\$226,696	\$30,226,696
Consolidated Electrical Distributors/ 4400011129/C2325 with Sub- Agreement 4400011266/C951	Electrical Parts and Components	04/01/23 – 03/31/26 Closed 1/27/26	\$14,000,000 BOE 161- 22/23, 03/07/23	\$214,155	\$14,214,155
Various Vendors/ 4400013010 – 4400013018; 4400013044 - 4400013045	Various Cooperative Agreements	06/10/24 - 06/30/26	\$40,000,000 BOE 268- 23/24, 06/04/24	\$953,138	\$40,953,138

- Request for ratification of capacity increases of prior Board approved contracts that were not previously reported to the Board.

ATTACHMENT A**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY**

- As a result of a contract audit, the Procurement Service Department found that during the transition from the previous SAP procurement system to Ariba, information and data was not processed correctly resulting in the ability to issue purchase orders in excess of the Board authorized capacity.
- The District has put multiple checks into the process to prevent future instances of exceeding Board authorized capacity including system development to hard code maximum limits into all contracts as well as secondary approvals for all systematic contract actions.

ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY****Item F- April 2026**

The contract actions represented below are those actions put in place within each sponsoring school's or division's approved budget. These delegated procurement methods represent streamline ordering tools that assist schools and offices in meeting immediate mission-essential needs for professional services, goods, or general services

PROFESSIONAL SERVICES	April 2026 = \$2,548,565	YTD = \$31,667,185
GOODS AND GENERAL SERVICES	April 2026 = \$40,519,423	YTD = \$253,071,318
GRAND TOTAL	April 2026 = \$43,067,988	YTD = \$284,738,053

E. PROFESSIONAL SERVICES

	<u>April</u> <u>Qty of POs</u>	<u>YTD</u> <u>Qty of POs</u>	<u>April Total</u>	<u>YTD</u> <u>Total</u>
Purchase Orders	445	3,358	\$2,548,565 <i>(Median - \$3,209)</i> <i>Schools/Regions</i> <i>\$1,219,562</i> <i>Central Offices</i> <i>\$1,329,003</i>	\$31,667,185

F. GOODS AND GENERAL SERVICES

	<u>April Qty of</u> <u>POs/</u> <u>Transactions</u>	<u>YTD</u> <u>Qty of POs/</u> <u>Transactions</u>	<u>April Total</u>	<u>YTD</u> <u>Total</u>
<i>Purchase Orders</i>	5,018	40,297	\$14,809,804 <i>(Median - \$726)</i> <i>Schools/Regions</i> <i>\$3,049,059</i> <i>Central Offices</i> <i>\$11,760,745</i>	\$109,362,470
DISTRICT CARD TRANSACTIONS (i.e., P-Card, Fuel Card, Toshiba Card, etc.)	28,708	189,691	\$12,502,103 <i>(Median - \$102)</i>	\$78,359,629

ATTACHMENT A

**APPROVAL OF PROCUREMENT CONTRACTS:
RATIFICATION OF DELEGATED AUTHORITY**

F. GOODS AND GENERAL SERVICES				
The contract actions represented below are those actions put in place within each sponsoring school's or division's approved budget. These delegated procurement methods represent streamline ordering tools that assist schools and offices in meeting immediate mission-essential needs for professional services, goods, or general services.				
	<u>April Qty of POs/ Transactions</u>	<u>YTD Qty of POs/ Transactions</u>	<u>April Total</u>	<u>YTD Total</u>
Rental Facilities	11	52	<i>\$148,092 (Median - \$11,924)</i>	\$1,381,677
Travel/Conference Attendance	275	1,546	<i>\$353,438 (Median - \$840)</i>	\$2,035,165
GENERAL STORES DISTRIBUTION CENTER	5,018	1,346	<i>\$6,755,035 (Median - \$13,531)</i>	\$26,237,669
BOOK/INSTRUCTIONAL MATERIAL PURCHASE ORDERS (BPO)	318	3,685	<i>\$5,950,951 (Median - \$10,000)</i>	\$35,694,708

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
 AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

DIVISION OF ADULT AND CAREER EDUCATION

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
California Firefighter Joint Apprenticeship Committee (CAL-JAC) / C10109 Item G	07/01/26 – 06/30/29	Related and Supplemental Instruction (RSI) (100%)	\$1,284,255

- Approval of a “pass-through” contract enabling the Fire Service for the California Joint Apprenticeship Committee (CAL-JAC) to provide state-registered firefighter apprenticeship training, including classroom instruction, project-based learning, and paid on-the-job training under the guidance of certified Fire Service mentors.
- CAL-JAC operates the largest firefighter apprenticeship system in California, delivering standardized classroom, project-based, and paid on-the-job training across 197 fire departments and numerous fire-service occupations. Classes are held at the various fire stations and are not specific to LAUSD students, rather they are available to Los Angeles City and County communities. The program is advertised to the communities through recruitment events held by the fire departments and in order to participate in the program, individuals must be 18 and over, apply to the program and meet the program requirements.
- This is the first time that LAUSD will serve as LEA for this program. By serving as the Local Education Agency (LEA) for this program, the District will be able to expand its apprenticeship offering, which will increase training hours and support funding growth.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The CAL-JAC Apprenticeship programs address systemic inequalities by actively recruiting women, veterans, and minorities into their registered apprenticeship programs to provide opportunities and access to training for lifelong unionized careers.
Resource Prioritization	4	The CAL-JAC registered apprenticeship programs use their Related and Supplemental Instruction (RSI) funding to provide training to apprentices, resulting in highly qualified members of the fire services.

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Component	Score	Score Rationale
Results	3	With a high proportion of apprentices currently representing underserved populations/target groups, CAL-JAC is successful at recruiting and training fire service members who positively reflect on the communities they serve.
TOTAL	11	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING
\$250,000**

DIVISION OF INSTRUCTION

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Amplify Education, Inc. C9258-1 Item H	07/01/26 – 06/30/27	Reading Difficulties Risk Screener (RDRS) Grant Funds (100%)	\$655,600*

- Approval of an amendment of a single-source contract to extend the term by one additional year and increase the contract amount by \$655,600, while the District pursues a pilot program with UC San Francisco to explore a free tool. This provides the assessment and reporting system used by teachers to screen students for reading difficulties, monitor literacy development, and help identify students who may need early intervention support.
- As a result of legislation, Local Education Agencies (LEAs) are required to continue screening all students in Kindergarten through grade 2 for risk of reading difficulties, including dyslexia. To ensure consistent, reliable data and meet this requirement, it is critical that the District continue utilizing mCLASS DIBELS and mCLASS Lectura Reading Difficulties Risk Screening (RDRS).
- Amplify Education, Inc. has been doing business with the District since 2013.

Initial contract term: 07/01/25 through 06/30/26

New end date by this amendment: 06/30/27

Original contract value: \$1,484,300 ([Board Report 325-24/25](#))

*Amendment No. 1: \$655,600

New Aggregate Contract Value: \$2,139,900

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The Reading Difficulties Risk Screener (RDRS) actively recognizes and addresses inequities in education by assessing all students, including English Learners, students with disabilities,

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Component	Score	Score Rationale
		socio-economically disadvantaged students, homeless and foster youth.
Resource Prioritization	4	Resources are prioritized in kindergarten, first, and second grade for students identified by the RDRS as having reading difficulties.
Results	4	The RDRS helps close opportunity gaps by providing equitable access to instructional support, resources, and interventions for historically underserved students and second language learners.
TOTAL	12	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

DIVISION OF SCHOOL OPERATIONS

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Los Angeles County Metropolitan Authority (LACMTA) / C10767 Item I	07/01/26 – 06/30/27	General Funds (100%)	\$2,579,000

- Approval of a sole source contract to provide “GoPass” transit passes to all TK-12 and adult school students Districtwide. This contract eliminates barriers to student success by providing access to transit passes which leads to outstanding attendance for in-class learning.
- Over the last three years, the District spent \$6.2M on transit passes for TK-12 and adult learners. [Ridership data](#) during the 2025-2026 school year indicates that there have been 36,866 student registrations and 6,293,518 total boardings.
- This contract is subject to reimbursement under the California Department of Education [Home-to-School Transportation program](#) which provides reimbursement funding for school districts based on the prior year eligible transportation expenditures. The District anticipates reimbursement for all eligible student registrations.
- The District’s partnership with LACMTA began as a pilot program in 2021 and has seen an increase in ridership. LACMTA is the premier public transit system in Los Angeles County.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The Metro GoPass TAP Cards actively address historical inequities by removing transportation barriers that have disproportionately limited low-income students and students of color from accessing consistent school attendance, academic opportunities, and enrichment programs.

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Component	Score	Score Rationale
Resource Prioritization	4	The Metro GoPass TAP Cards effectively prioritize resources by directing transportation support to students who face the greatest financial and access barriers to attending school and participating in educational opportunities.
Results	4	The Metro GoPass TAP Cards are extremely likely to help close opportunity and achievement gaps by increasing equitable access to school attendance, academic programs, tutoring, internships, and enrichment opportunities for historically underserved students.
TOTAL	12	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

DIVISION OF SPECIAL EDUCATION

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Various Vendors*/ C10697 – C10720 (RFP 1941650535) Item J	09/15/26 – 09/14/29	Title IV Part A Funds (100%)	\$4,200,000

*A Tree of Knowledge; ASISA Sports Academy; Berlitz Language; Boys & Girls Club of Burbank & Greater East Valley; Brains & Motion Education; Catapult Learning; Creative Brain Learning; College Bound for Kids; Concorde Education; FACTS Education Solutions; Hey Tutor; Mad Science of Central LA; Merkos L'Inyonei Chinuch Office of Education; National Inventors Hall of Fame; Train of Thought; Skyhawks Sports Academy; SNK EDU (dba CodeFu San Fernando Valley); SOS Education; Study Smart Tutors, Inc; The Southern California Learning Corp., dba Sylvan Learning Centers; Tree of Knowledge Learning Academy; Thrive Academics, Inc.; TNTP, Inc.; Wellness and Education Group, Inc.; Young Producers Group

- Approval of a bench of twenty-five (25) formally competed contracts, procured through a Request for Proposals (RFP) process, for Title IV Part A, Student Support and Academic Enrichment (SSAE) Program that support equitable services for Private School students, their teachers and families for which the District serves as the Local Education Agency (LEA). The authority to increase or decrease the amount of these contracts will be limited to the aggregate value of \$4,200,000.
- LAUSD is responsible for the administration, consultation, oversight, and pass-through service delivery to participating non-profit private schools within District boundaries based on needs assessments. Participation varies annually from 125 – 200 schools and 25,000 to 40,000 eligible students.
- Forty-five vendors submitted 69 proposals of which 54 were deemed qualified. The 25 vendors selected submitted 45 proposals and 35 proposals were selected for award. Eight (8) of the qualified and selected vendors are incumbents of the expiring Title IV, Part A SSAE Program bench, 12 vendors have done business with District and five (5) are new vendors to the District, bringing many years of experience providing services such as enrichment, academic intervention and support, academic counseling, professional development, and parent engagement.

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Equity Impact:

Component	Score	Score Rationale
Recognition	3	The Title IV, Private Schools Program is mandated under <i>The Every Student Succeeds Act (ESSA), 2015</i> and is intended to help meet the goal of ensuring every child who graduates from high school is ready to thrive in college and careers by increasing the capacity of local educational agencies (LEAs) to: 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA section 4101). The District is the “Pass Through” entity responsible for administering federal funds reserved for equitable services. Supplemental services are provided to students attending non-profit private schools within the District’s attendance boundaries.
Resource Prioritization	3	The equitable services reservation will be obligated through third-party vendors vetted through their proposals to provide supplementary services in English, math, enrichment programs in addition to academic counseling, mental health counseling, professional development workshops and coaching, and trainings for parents. As the pass-through entity, Title IV mandates the District to consult and provide services to non-profit private schools and their K-12 students, staff, and/or parents based on the schools’ identified needs on their Needs Assessments.
Results	3	The implementation of Title IV equitable services to students attending non-profit private schools, their teachers, and their parents have resulted in improved academic achievement in subject areas, improved efficacy in teaching, improved access to a well-rounded education, improved physical and mental health, and increased parent knowledge in supporting learning at home. The number of schools and students served vacillates annually; the number of schools participating can range from 125 – 200 and the number of students eligible for equitable services can range from 25,000 – 40,000.
TOTAL	9	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

**DIVISION OF SPECIAL EDUCATION/ MEDICAL SERVICES DIVISION/
TRANSLATION UNIT**

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Various Vendors* / C10653 – C10674 (RFP 1751779849) Item K	05/12/26 – 05/11/29	Medi-Cal Funds (91%) General Funds (9%)	\$14,091,000

*Accent on Languages Inc.; Accurate Communication Inc; America Conference Services, Inc. dba Clarus Language Solutions; Barbier International, Inc.; Beehive L1ON Inc; Cal Interpreting & Translations; Daniel Shamebo Sabore, DBA Languages Translation Services (LTS); Excel Interpreting & Translating; Final Graphic, LLC; Focus Language International Inc; Hanna Interpreting Services LLC; Interpreters Unlimited, Inc.; Keller Translation Development Service, LLC dba GlobalReady; Lango LLC; Language Bank Incorporated; Languabee; Piedmont Global LLC; Powerling Inc.; Rolling Translations LLC; Taika Translations; Universe Technical Translation

- Approval of formally competed bench of twenty-two (22) contracts, procured through a Request for Proposals (RFP) process, to provide written translation, oral interpretation and sign language services related to Individualized Education Program (IEP) meetings and documents for the Division of Special Education, as well as other meetings and documents for the Translation Unit and Student Medical Services. The authority to increase or decrease the amounts of these contracts will be limited to the aggregate value of \$14,091,000.
- Limited Notices to Proceed were issued to authorize contractors to begin providing services on an interim basis to ensure there is no gap in service delivery while the contracts are undergoing the approval process.
- Thirty-four vendors submitted 219 proposals of which 178 were deemed qualified. The 22 vendors selected submitted 160 proposals and 83 proposals were selected for award.
- Of the 22 vendors selected, 13 have done business with the District and nine are new vendors. These vendors have extensive experience providing written translation, oral and sign language interpretation to various federal, state and local government organizations.

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Division of Special Education \$12,375,000
 Student Medical Services \$420,000
 Translation Unit \$1,296,000
Aggregate Three-Year Value for Twenty-Two Contracts: \$14,091,000

Equity Impact:

Component	Score	Score Rationale
Recognition	4	LAUSD Division of Special Education has adequately responded to the historical inequities, including mandates from Modified Consent Decree and Office of Civil Rights.
Resource Prioritization	4	Department of Special Education has 8 dedicated district translators completing 40% of the IEP written translations in Spanish. The District also has adequate access to vendors to meet the demand of the remaining 60% of written translation of IEP for most languages as well as the demand for oral interpretations at IEP meetings.
Results	4	DSE has been able to provide 99.9% of IEP written translation within 30 days from parent request.
TOTAL	12	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

FOOD SERVICES DIVISION

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Driftwood Dairy, Inc.;	06/24/26 – 06/23/31	Cafeteria	\$350,000,000
Gold Star Foods, Inc.;	Includes two (2) one-	Funds	
Loewy Enterprises, dba Sunrise	year renewal options	(100%)	
Produce Company;			
Sysco Los Angeles /			
C10758 – C10761			
(RFP 2031258782)			

Item L

- Approval of four (4) formally competed contracts procured through a Request for Proposals (RFP) process, to provide perishable food products, including fresh bread, refrigerated and/or frozen bread, fresh produce (fruits and vegetables), and dairy products for the District's faculty and student meal programs Districtwide. These products are essential to ensure that meals served to students are complete, nutritious, and in compliance with federal, state, and District meal program requirements. The authority to increase or decrease individual amounts for these contracts will be limited to the aggregate amount of \$350,000,000.
- Eleven proposals were received in response to this solicitation, of which ten were deemed qualified. Four vendors recommended for award met the District's minimum qualifications and received the highest overall evaluation scores based on the established evaluation criteria.
- Three recommended vendors currently hold contracts with the District and have demonstrated satisfactory performance in meeting delivery, quality, and compliance requirements. Loewy Enterprises, dba Sunrise Produce Company, is a new vendor with demonstrated experience providing similar services to large school districts and/or institutional food service operations.

Aggregate Five-Year Value For Four (4) Contracts: \$350,000,000

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Equity Impact:

Component	Score	Score Rationale
Recognition	3	Food Services affirmatively recognizes the historical inequities of food access for our students and families. This is particularly true of fresh, wholesome, and nutritionally dense foods that are a part of this procurement action.
Resource Prioritization	3	All students will benefit from the fresh produce, bread, and dairy products purchased from this procurement action. Food Services prioritize student driven menus that include fresh produce, bread, and dairy products that are locally sourced and of high quality.
Results	3	Quality products and ingredients form the basis of quality meals that support student nutrition and performance to close achievements gaps.
TOTAL	9	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

HUMAN RESOURCES DIVISION

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Various Vendors* / C10690 - C10695 (RFP 20007421002) Item M	07/01/26 – 06/30/30 Includes two (2) one- year renewal options	Title II Part A Funds (100%)	\$16,000,000 (previously approved Board Report No. 242- 24/25)

*Be GLAD LLC; Bluum USA, Inc.; LMU School of Education; Sobrato Early Academic Language Program (dba SEAL); Success for All Foundation, Inc; The International Solutions for Growth Group (The ISG Group)

****EXISTING CONTRACTORS:** Catapult Learning; Partnership for Equitable Mathematics (Diana Warnock); FACTS Education Solutions; Mount Saint Mary's University; SOS Education; Yeshiva Educational Services

- Approval of six (6) formally competed contracts procured through a Request for Proposals (RFP) "refresh" process, to be added to the existing** bench of six (6) contracts for Title II Part A, Supplemental Professional Development Services for non-profit Private School educators. The authority to increase or decrease the amounts of these contracts will be limited to the aggregate value of \$16,000,000.
- The expanded bench helps ensure enough qualified providers are available to deliver research-based professional development that improves student achievement and strengthens teacher, principal, and school leader effectiveness at the participating [174 private schools](#).
- The "refresh" solicitation received 24 proposals from 16 vendors, of which six vendors were selected for the bench.
- Five of the qualified and selected vendors have done business with District and one is new to the District. The selected vendors bring many years of experience in providing similar programs within other public and private school districts.

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Equity Impact:

Component	Score	Score Rationale
Recognition	3	The Title II, Part A Private Schools Program is mandated under <i>The Every Student Succeeds Act (ESSA), 2015</i> . The District is the “Pass Through” entity responsible for administering federal funds reserved for equitable services. Supplemental services are provided to teachers, principals and other school leaders at non-profit private schools within the District’s boundaries.
Resource Prioritization	3	The equitable services reservation will be obligated through third-party vendors vetted through their proposals to provide supplementary services to improve the knowledge of teachers and principals in the core academic subjects, develop effective instructional strategies, increase the understanding and use of data and assessments, address the needs of students with different learning styles, employ effective methods of improving student behavior, identify early interventions, involve parents, provide leadership development, and effectively integrate technology.
Results	3	The implementation of the Title II Part A, Private Schools Program meets the Title II requirement under ESSA. Equitable services provided to non-profit private schools, their teachers, and administrators have improved student academic achievement consistent with the challenging state academic standards; increasing the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; improving the quality and effectiveness of teachers, principals, and other school leaders; and providing low-income and minority students greater access to effective teachers, principals, and other school leaders. The number of schools and students served vacillates annually; the number of schools participating can range from 115 – 175, and the number of student enrollment can range from 27,000 to 37,500.
TOTAL	9	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

HUMAN RESOURCES DIVISION

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
PowerSchool Group LLC / C10724 (RFP 1730457830) Item N	07/01/26 – 06/30/31 Includes two (2) one- year renewal options	General Funds (100%)	\$1,043,260

- Approval of a formally competed contract procured through a Request for Proposals (RFP) process, to provide a certificated staff performance evaluation system to conduct evidence-based observations and evaluations of all certificated staff.
- Six proposals were received and all were deemed qualified. PowerSchool Group LLC has been providing these services for the District since 2021.
- PowerSchool Group LLC was the second highest scored proposer. Upon evaluation, it was determined that additional internal costs, such as staff training, IT costs, and implementation time would be incurred by the District, and would not be recouped if an award was made to the highest scored proposer.

Equity Impact:

Component	Score	Score Rationale
Recognition	2	This contract supports the implementation of the Educator Development and Support process, in which Teacher and Leader practice is rated and feedback for improvement is provided. Frameworks of practice that guide ratings explicitly included Culturally and Linguistically Responsive Pedagogy and leadership as well as direct reference to Social and Emotional Learning strategies.
Resource Prioritization	2	The contract somewhat prioritizes resources based on student need such that school and district leaders have access to support as many teachers and leaders as needed through the Educator Development and Support system. Schools with high need can implement informal observations of all teachers, multiple times per year supporting formal observation, evaluation and feedback.
Results	3	This contract concerns the software solution that implements the Educator Development and Support (EDS) process. EDS includes

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Component	Score	Score Rationale
		observation protocols for informal teacher observation as well as evaluation and support for teacher and leader growth. As such, improved instructional and leadership practice are likely to bring about improved student achievement and narrowing of achievement gaps.
TOTAL	7	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

INFORMATION TECHNOLOGY SERVICES

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Granite Telecommunications, LLC / C10603 (RFP 1738487251)	07/01/26 – 06/30/31 Includes two (2) one- year renewal options	General Funds (100%)	\$9,000,000

Item O

- Approval of a formally competed contract procured through a Request for Proposals (RFP) process, to replace legacy copper-based lines, which are increasingly unreliable due to the aging infrastructure and acts of vandalism.
- The District is experiencing significant line outages, causing serious and ongoing disruption to essential communications, emergency protocols, and project timelines. Services impacted by these outages include telephone, fax, elevator phones and fire alarms lines – each of which plays a critical role in daily operations and campus safety. The Granite Telecommunications solution will deliver a more resilient and modernized infrastructure to ensure continuity of essential services across schools and office District-wide.
- Seven proposals were received and three were deemed qualified.
- Granite Telecommunications is new to the District. They have provided similar services to ABC Unified School District, Alameda Unified School District, and Rowland Unified School District.
- Credible reporting shows possible contractual connections between the Department of Homeland Security, ICE and other government entities to Granite Telecommunications. The District will provide further information as part of the District's Board Resolution (Res-044-25/26) at a later date.

Equity Impact:

Component	Score	Score Rationale
Recognition	3	The chronic many years of copper circuit issues affecting the Fire Alarm and many other services. The expenses on Fire Watch have been acknowledged on a weekly basis. The services interruption must be resolved; the excessive expenses must be corrected immediately.

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Component	Score	Score Rationale
Resource Prioritization	3	The ongoing copper circuit issues heavily affect not only the services it provides but also the student safety issues including the 911 and Fire alarm services outages. Resources should urgently prioritize this contract for swift implementation.
Results	3	The services impacts are ongoing. While the contract will have ramp up period, we do expect to see the results quickly.
TOTAL	9	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

INFORMATION TECHNOLOGY SERVICES

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Kokomo Solution, Inc., dba Kokomo 24/7 / C10770 (RFP 2034568212) Item P	07/01/26 – 06/30/31 Includes two (2) one- year renewal options	COPS-2023A- ITS Projects (77%) General Funds (23%)	\$3,497,710

- Approval of a formally competed contract procured through a Request for Proposals (RFP) process, to provide the development and implementation of a District-Wide cloud-based, device-agnostic school safety and efficiency application, which will replace the current paper-based sign-in sheet process used at schools.
- The solution will include both a web and mobile application (IOS and Android), Single Sign-On (SSO) integration, real-time data synchronization, both QR code and bar code and bar code reading capabilities, user management, analytics and reporting (dashboard ad-hoc drill-down, etc.), integration with existing LAUSD systems, and multi-use case functionality such as; guest check-ins, student tardy management, student reunification, and event ticketing.
- Eight proposals were received, and all were deemed qualified.
- Kokomo Solutions, Inc. has been doing business with the District since 2021.

Equity Impact:

Component	Score	Score Rationale
Recognition	2	This contract vaguely recognizes historical inequities. The solution allows for the incorporation of data trend analysis to identify and elevate historical inequities. For example, analysis of student tardiness patterns may reveal disparities among specific student groups, helping to identify for applicable support and intervention.
Resource Prioritization	2	This contract somewhat prioritizes resources based on student need. Once trend analysis is identified, school leaders can strategically allocate resources to provide targeted support based on student need.

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Component	Score	Score Rationale
Results	2	This contract may result in closed opportunity gaps and/or closing achievement gaps by providing the District with the ability to make actionable, data-driven decisions. Through ongoing data analysis, leaders will be able to identify disparities, target interventions, and allocate resources strategically to support students and student groups with the greatest needs.
TOTAL	6	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

**A. APPROVAL OF PROFESSIONAL SERVICE CONTRACTS/AMENDMENTS/
 AUTHORIZATION TO INCREASE CONTRACT CAPACITY EXCEEDING \$250,000**

MEDICAL SERVICES DIVISION

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Continuum Cloud LLC / C9123 Item Q	05/16/25 – 05/15/30 Includes four (4) one- year renewal options	Children and Youth and Behavioral Health Initiative Grant (25%) Medi-Cal Funds (75%)	\$2,027,760*

- Approval of a capacity increase for the Continuum Cloud LLC Electronic Health Records (EHR) solution, to exercise the remaining four renewal options now that funding availability is confirmed as identified on ([Board Report No. 272-24/25](#)).
- The EHR solutions supports student health management and safe/supportive schools, enabling staff to document services and treatment encounters, support reimbursement submissions, and produce reports to monitor performance metrics and strategic goals.
- Funding for the additional capacity is via grant dollars awarded by LACOE via Children and Youth and Behavioral Health Initiative (CYBHI) capacity grant and Medi-Cal Funds from the LA County Department of Mental health re-imbursement contract.

Initial Contract Value: \$697,938 ([Board Report No. 272-24/25](#))

*Additional Authorization: \$2,027,760

Aggregate Five-Year Contract Value: \$2,725,698

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The support of electronic health records technology ensures students of all backgrounds are provided the health support they need in a timely manner and that no student falls through the cracks

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Component	Score	Score Rationale
Resource Prioritization	4	The ability to track student needs as determined by qualified personnel – and to integrate those data with the student information system of record – enables resources to be allocated effectively and efficiently, according to student need.
Results	4	Timely delivery of support services to students – particularly to those from traditionally underrepresented populations – is a significant factor in the district’s efforts to close opportunity gaps.
TOTAL	12	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

B. APPROVAL OF PIGGYBACK GOODS AND GENERAL SERVICE CONTRACTS

Authorize the utilization of a piggyback contract in effect. The proposed action complies with the Public Contract Code Sections 10299 and 20118, which allows school districts to utilize other governmental agencies' established contracts.

FACILITIES SERVICES DIVISION

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Carrier Corporation/ C10771 (Omnia Partners Contract #159051) Item R	One-time Purchase	General Funds (100%)	\$1,310,755

- Approval for the purchase of new Heating, Ventilation, and Air Conditioning (HVAC) chillers of various sizes and models from Carrier Corporation's authorized distributor, Russell Sigler, Inc., through piggybacking on Carrier Corporation's Omnia Partners Contract #159051.
- The contract will be used to purchase chillers for Districtwide emergency use when on-site chillers fail. Without these chillers, the District will need to continue renting chillers in the event of equipment failure.
- The vendor selection is determined by the lowest unit price from an evaluated piggyback contract.

Equity Impact:

Not applicable

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

B. APPROVAL OF PIGGYBACK GOODS AND GENERAL SERVICE CONTRACTS

Authorize the utilization of a piggyback contract in effect. The proposed action complies with the Public Contract Code Sections 10299 and 20118, which allows school districts to utilize other governmental agencies' established contracts.

LOS ANGELES SCHOOL POLICE DEPARTMENT

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Elk Grove Auto Group/ C10216 (Contract #1-22-23-24E State of California Contract)	One-time Purchase	General Funds (100%)	\$2,300,000

Item S

- Approval for the purchase of twenty-nine (29) new Dodge Durango police vehicles for the Los Angeles School Police Department (LASPD) via piggyback contract #1-22-23-24E with the State of California.
- The purchase replaces 29 aging fleet vehicles (18 standard, 6 Sergeant, and 5 administrative) and represents roughly 9% of the total LASPD fleet.
- The Board previously approved LASPD to purchase 37 vehicles ([Board Report 078-24/25](#)), however due to various reasons, the vehicles were never purchased. In a comparison of current pricing, inclusive of LASPD upfitting requirements, the Dodge vehicles represent a cost benefit to the District of more than \$300,000 in comparison to the previously approved Ford vehicles given the different vehicle types and reduced number of vehicles from 37 to 29.
- This purchase is contingent based on available funding.

Equity Impact:

Component	Score	Score Rationale
Recognition	3	Equity is about having quality education in neighborhood schools that have historically been underserved. The LASPD contributes to a safe learning environment when adequate resources are available to respond to service calls to these neighborhood schools.
Resource Prioritization	3	Resources effectively prioritize student needs by ensuring a consistent and reliable response to safety emergencies involving students and staff. When a student, staff member, parent, or school

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

Component	Score	Score Rationale
		employee needs public safety support to provide a safe learning environment for the school community, the LASPD Service Model directly prioritizes that person's need for service through a direct and prioritized response.
Results	3	Resources will lead to an improved safety in and around schools and allowing students and staff to work in a safe and tranquil environment to improve the educational process and focus on closing achievement gaps. Safe passages to school are created and accomplished by LASPD personnel in visibly identified emergency vehicles. A safe passage to school results in increased student attendance and achievement.
TOTAL	9	

ATTACHMENT B

**REQUEST FOR APPROVAL OF PROCUREMENT CONTRACTS
NOT UNDER DELEGATED AUTHORITY**

B. APPROVAL OF PIGGYBACK GOODS AND GENERAL SERVICE CONTRACTS

Authorize the utilization of a piggyback contract in effect. The proposed action complies with the Public Contract Code Sections 10299 and 20118, which allows school districts to utilize other governmental agencies' established contracts.

LOS ANGELES SCHOOL POLICE DEPARTMENT

<u>CONTRACTOR/ IDENTIFICATION NO.</u>	<u>CONTRACT TERM</u>	<u>SOURCE OF FUNDS</u>	<u>AMOUNT</u>
Motorola Solutions, Inc. / C10251 (Contract #MA-IS-2240228 County of Los Angeles, California)	One-time Purchase	General Funds (100%)	\$320,000

Item T

- Approval for the purchase of 29 new vehicle radios for the School Police Department via piggyback contract #MA-IS-2240228 with County of Los Angeles for the School.
- Police radios ensure reliable, real-time communication, independent of cellular service, improving response times and coordination among officers, dispatch, and emergency services. School Police currently use Motorola as the single provider of communication and response services and any alternative would require substantial investment to replace both new hardware and software.
- Credible reporting shows that Motorola Solutions, Inc. provides direct hardware and services to the Department of Homeland Security and ICE including communications and surveillance. The District will provide further information at a later date pursuant to the *Leveraging District Purchasing Power to Defend Immigrant Families and Human Dignity* Board Resolution (Res-044-25/26).
- This purchase is contingent based on available funding.

Equity Impact:

Not applicable.

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ATTACHMENT C

**A. CERTIFICATION OF FEDERAL MICRO-PURCHASE THRESHOLD FOR
CALENDAR YEARS 2026/2027, CONSISTENT WITH EXISTING PROCUREMENT
POLICY****PROCUREMENT SERVICES DEPARTMENT**

Certify, pursuant to federal law [2 CFR Section 200.320(a)(1)(iv)], that the District's micro-purchase threshold for the procurement of supplies, equipment, materials, goods and services under a federal award of sub-award is \$25,000 for Fiscal year 2027 (July 1, 2026 – June 30, 2027), consistent with existing District procurement policy.

Equity Impact:

Not applicable.

[Return to Order of Business](#)

TAB 4



Board of Education Report

File #: Rep-419-25/26, **Version:** 1
In Control: Strategic Initiatives Office

Agenda Date: 6/23/2026

Adoption of the 2026 LAUSD Local Control and Accountability Plan and Presentation of the 2026 State Accountability Dashboard Local Indicators

(June 16, 2026 - PUBLIC HEARING)

(June 23, 2026 - ADOPTION)

Division of Strategy and Innovation

Brief Description:

(Adoption of the 2026 LAUSD Local Control and Accountability Plan and Presentation of the 2026 State Accountability Dashboard Local Indicators). Recommends approval of the adoption of the 2026 LAUSD Local Control and Accountability Plan.

Action Proposed:

Adopt Los Angeles Unified School District (LAUSD)'s 2026 Local Control and Accountability Plan (LCAP). The Local Control and Accountability Plan (LCAP) is a state mandated three-year plan that is updated each year and describes the goals, actions, services, and expenditures of Local Control Funding Formula (LCFF) funds to support positive student outcomes that address state and local priorities. Every year, the District partners with our communities to develop and update the LCAP.

The District's Strategic Plan, LCAP, and annual budget are closely aligned and collectively guide the District's priorities, investments, and actions to improve student outcomes. The Strategic Plan establishes the District's long-term vision, goals, and Measures of Success, while the LCAP outlines the specific actions, services, and expenditures that support those priorities in alignment with state requirements. The District budget provides the financial framework necessary to implement both the Strategic Plan and LCAP priorities. In accordance with state law, the Board of Education must adopt the LCAP in conjunction with the District's annual budget.

Background:

The District LCAP must be adopted at the same meeting at which the Board of Education adopts the budget for 2026-27. The 2026-27 LCAP is the third year of the three year cycle for 2024-27, and provides available baseline and Year 2 outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2025-26. The LCAP also includes separate Action Tables in addition to the Budget Overview for Parents. These materials must all be combined and posted on the District's website.

Through the LCAP engagement cycle, the LCAP team has had robust engagement with educational partners across the District through student focus groups, parent committee meetings, community partner meetings, District team meetings, labor partner meetings, and Region engagement meetings. Furthermore, the LCAP team supported school principals with an LCAP Coffee with the Principal presentation to assist schools with sharing information about the District LCAP and their school's progress towards goals in the LCAP, which are aligned with the District's Strategic Plan. The ThoughtExchanges for the LCAP have over 16,000 participants. We are appreciative of the feedback and comments provided by the Parent Advisory Committee, District English Learner Advisory Committee, Superintendent's Student Advisory Council, and a large number of our educational partners. All voices are important and provide direction to the development of the LCAP.

As always, we will continue to work to gather input and feedback from our Los Angeles Unified communities about our programs and services to support students.

Expected Outcomes:

Approval of this LCAP will allow the District to meet state-mandated requirements. The LCAP translates the District's Strategic Plan priorities into actionable strategies, services, and investments that support student success. Through the LCAP, the District identifies specific actions and resource allocations designed to address state priorities, respond to community input, and meet the needs of students, particularly student groups who have been historically underserved. Together, the Strategic Plan and LCAP provide a coordinated framework that aligns long-term goals with annual implementation efforts and accountability measures.

Board Options and Consequences:

A "Yes" vote will approve the District's 2026 Local Control and Accountability Plan (LCAP), enabling the District to meet state requirements and support continued alignment between the District's Strategic Plan, annual budget, and state accountability requirements. Adoption of the LCAP enables the District to implement planned strategies, investments, and supports designed to improve student outcomes and advance equity across the District. Adoption of the LCAP is also required by state law.

A "No" vote, will result in the District not meeting the state requirement to adopt the LCAP and could impact the District's ability to implement planned actions and services aligned to student needs and District priorities.

Policy Implications:

The District LCAP is aligned with the District Strategic Plan and reflects annual updates from the 2025-26 school year, and includes planned goals, actions, and expenditures for 2026-27. The 2026-27 LCAP is the third year of the three year cycle for 2024-27. The District may make changes to the LCAP each year to reflect community feedback as well as changes in District policies.

Budget Impact:

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

Student Impact:

This proposed action shares the District's engagement, planning and budgeting to meet student needs in 2026-27. Through engagement, meetings were held to receive input on the Plan as part of this engagement, and the LCAP ThoughtExchanges collected 99,192 ratings on 6,265 comments from 16,908 participants. In the LCAP ThoughtExchanges, 4,275 participants identified as students.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The LCAP describes how the District will implement programs and policies to support all students in the Local Control Funding Formula (LCFF) state priority areas, as well as how the District will leverage supplemental and

Component	Score	Score Rationale
Recognition (Cont.)		concentration funds to increase or improve services for English learners, students in foster care, and low-income students. Additionally, our communities have advocated for additional transparency and visibility into English Learner Supports and the Black Student Achievement Plan, and the LCAP continues to report on the progress of these programs, analysis, and funding information as official Goals in the document.
Resource Prioritization	4	As stated above, the LCAP describes how the District will allocate resources in 2026-27 to support the LCFF target student populations (84% of LAUSDs enrollment), as well as additional investments for non- LCFF target student populations (including Black students and Special Education students).
Results	4	The LCAP allocates and annually monitors the use of LCFF dollars to improve student equity across all student groups by eliminating opportunity gaps and preparing students to be ready for the world as evidenced in District goals and actions.
TOTAL	12	

Issues and Analysis:

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

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

Attachments:

Attachment A - LAUSD LCAP and Executive Summary Link:

[<https://tinyurl.com/2026LAUSD-LCAP-Board-Materials>](https://tinyurl.com/2026LAUSD-LCAP-Board-Materials)

Attachment B - State Accountability Dashboard Local Indicators Informative

[<https://tinyurl.com/2026-LAUSD-Local-Indicators>](https://tinyurl.com/2026-LAUSD-Local-Indicators)

Submitted:

06/08/26

File #: Rep-419-25/26, Version: 1
In Control: Strategic Initiatives Office

Agenda Date: 6/23/2026

RESPECTFULLY SUBMITTED,



ANDRES E. CHAIT
Acting Superintendent

APPROVED & PRESENTED BY:



CAROLYN SPAHT GONZALEZ
Chief of Staff
Office of the Superintendent

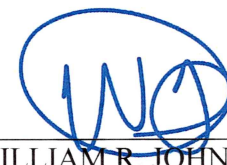
REVIEWED BY:



DEVORA NAVERA REED
General Counsel

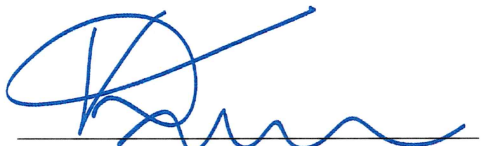
☒ Approved as to form.

APPROVED & PRESENTED BY:



WILLIAM R. JOHNSTON
Senior Executive Director of Strategy
Division of Strategy and Innovation

REVIEWED BY:



KURT E. JOHN
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

[Return to Order of Business](#)

TAB 5



Board of Education Report

File #: Rep-420-25/26, **Version:** 1
In Control: Strategic Initiatives Office

Agenda Date: 6/23/2026

Adoption of LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans and Presentation of the 2026 State Accountability Dashboard Local Indicators for Affiliated Charters

(June 16, 2026 - PUBLIC HEARING)

(June 23, 2026 - ADOPTION)

Division of Strategy and Innovation

Brief Description:

(Adoption of the LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans and Presentation of the 2026 State Accountability Dashboard Local Indicators for Affiliated Charters).

Recommends approval of the adoption of the LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans.

Action Proposed:

Adopt the Affiliated Charter Schools' 2026 Local Control and Accountability Plans. The Local Control and Accountability Plan (LCAP) is a state mandated three-year plan that is updated each year and describes the goals, actions, services, and expenditures of Local Control Funding Formula (LCFF) funds to support positive student outcomes that address state and local priorities. Every year, the 51 Affiliated Charter Schools develop and update their LCAPs.

Background:

Based on the state Education Code, each Affiliated Charter School is its own local education agency, so each must complete a separate written LCAP. These LCAPs must be adopted at the same meeting at which the Board of Education adopts the budget for 2026-27. The 2026-27 LCAP is the third year of the three year cycle for 2024-27 and provides available Baseline and Year 2 Outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2025-26. The LCAPs also include separate Action Tables in addition to the Budget Overviews for Parents. These materials must all be combined and posted on each Affiliated Charter School's website.

As part of its support for the 51 Affiliated Charter Schools, the District LCAP team assists with the development of school LCAPs by providing budget and performance data and supporting schools in communicating progress toward District goals. Affiliated Charter Schools are supported by the LCAP team through ongoing training, guidance, and direct support that spans year-round, which includes hybrid office hours, work group sessions, and one-on-one consultations to ensure compliance and alignment to the District LCAP.

Expected Outcomes:

Approval of these LCAPs will allow the District Affiliated Charter Schools to meet state-mandated requirements and support the District's Strategic Plan. Approval of the District Affiliated Charter Schools' LCAPs will support the continued implementation of strategies, services, and investments aligned to state priorities and the needs of students served by Affiliated Charter Schools.

The Affiliated Charter Schools LCAPs establish a framework for accountability, educational partner engagement, and continuous improvement to support positive student outcomes.

Board Options and Consequences:

A “Yes” vote, will result in the Affiliated Charter Schools meeting their state-mandated requirement to approve the Local Control and Accountability Plan (LCAP), enabling Affiliated Charter Schools to continue implementing actions and services designed to support student success in Affiliated Charter Schools.

A “No” vote, will result in the Affiliated Charter Schools not meeting their state-mandated requirement to approve the LCAP and may impact the implementation of planned actions and services aligned to student needs and state priorities.

Policy Implications:

This action does not change District policies.

Budget Impact:

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

Student Impact:

This proposed action shares the affiliated charters' engagement, planning and budgeting to meet student needs in 2026-27.

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The Affiliated Charter School LCAPs describe how the District’s Affiliated Charters will leverage both District funds and school discretionary funds to implement programs and policies to support all students, as well as how these schools will increase or improve services for English learners, students in foster care, and low-income students. The Affiliated Charter School LCAPs are aligned to the 2022-26 Strategic Plan Pillars: Academic Excellence, Joy and Wellness, Engagement and Collaboration, Operational Effectiveness, and Investing in Staff.
Resource Prioritization	4	As stated above, the Affiliated Charter School LCAPs describe how the Affiliated Charter Schools will allocate resources in 2026-27 to support the Local Control Funding Formula (LCFF) target student populations: low-income students, English Learners, and students in foster care.

Component	Score	Score Rationale
Results	4	The Affiliated Charter School LCAPs allocate and annually monitor the use of funds to meet student needs and close equity gaps to improve student equity across all student groups by eliminating opportunity gaps and increasing student achievement.
TOTAL	12	

Issues and Analysis:

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

The Affiliated Charter Schools LCAPs include all state LCFF funds and Equity Multiplier Funds for Equity Multiplier eligible schools, but do not reflect any other local, state, and federal sources of funding. The 2026 Affiliated Charter Schools LCAPs also address a requirement first implemented through state mandate in 2023 to calculate and report carryover of unspent supplemental and concentration funds to support future increased or improved services. This carryover calculation only reflects funds that are under school discretion and which carry over within these schools' budgets.

Attachments:

Attachment A - Affiliated Charter LCAPs Link:

<https://tinyurl.com/2026-ACS-LCAP-Board-Materials>

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

<https://tinyurl.com/ACS-2026-Local-Indicators>

Submitted:

06/08/26

File #: Rep-420-25/26, **Version:** 1
In Control: Strategic Initiatives Office

Agenda Date: 6/23/2026

RESPECTFULLY SUBMITTED,



ANDRES E. CHAIT
Acting Superintendent

APPROVED & PRESENTED BY:



CAROLYN SPAHT GONZALEZ
Chief of Staff
Office of Superintendent

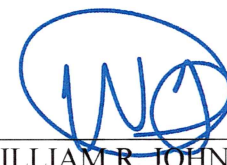
REVIEWED BY:



DEVORA NAVERA REED
General Counsel

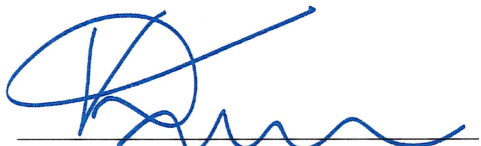
☒ Approved as to form.

APPROVED & PRESENTED BY:



WILLIAM R. JOHNSTON
Senior Executive Director of Strategy
Division of Strategy and Innovation

REVIEWED BY:



KURT E. JOHN
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

[Return to Order of Business](#)

TAB 6



Board of Education Report

File #: Rep-453-25/26, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/23/2026

Adoption of the Proposed 2026-27 Budget
June 16, 2026 (PUBLIC HEARING)
June 23, 2026 (ADOPTION)
Finance Division

Brief Description:

(Adoption of the Proposed 2026-27 Budget). Recommends adoption of the proposed 2026-27 Budget.

Action Proposed:

Authorization for the following actions:

- (1) Adoption of the Proposed 2026-27 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2025 in the manner prescribed by law.
- (2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment B).
- (3) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account ("EPA") for Fiscal Year (FY) 2026-27 in accordance with the provision of Proposition 30 (Attachment C).
- (4) Delegation of authority to the Chief Financial Officer, Deputy Chief Financial Officer, the Controller, or their designee to make interfund transfers and/or temporary borrowings in accordance with the 2026-27 adopted LA Unified budget and Education Code section 42603. For reference, see Attachment E for a history of interfund transfers.
- (5) Approval of the enclosed Resolution to Commit Funding for Pending Labor Agreements.

Background:

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

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

Proposition 30 revenues, extended by Proposition 55 through 2030, are allocated to school districts through the EPA.

These are not additional funds outside of the Local Control Funding Formula, but rather another source of the general purpose funds (similar to local property taxes) that offsets what would otherwise be state funding.

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

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

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

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

Expected Outcomes:

The expected outcome is an adopted budget for FY 2026-27 that shall enable LA Unified to comply with Education Code Section 42127. A further expected outcome is adoption of Resolution Regarding EPA expenditures for 2026-27. Additionally, approval of the Resolution to Commit Funding for Pending Labor Agreements shall ensure funds are used for a specific purpose(s) unless the Board takes subsequent formal action to uncommit the originally imposed constraint. Furthermore, approval of interfund transfers and temporary borrowings authorization shall ensure that interfund transfers and/or temporary borrowings are authorized beginning in July 2026. This will enable LA Unified staff to make required and timely interfund transfers or temporary borrowings in the 2026-27 fiscal year.

Board Options and Consequences:

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

If the Board does not authorize the proposed actions, LA Unified will not meet the requirements of Education Code Section 42127. Non-approval of the EPA resolution as set forth in Proposition 30, extended by Proposition 55, may place the EPA entitlement at risk. Without approval to commit funding for pending labor agreements, LA Unified will not be able to implement any proposed changes to commitments and will be over the statutory 10% reserve cap. Without prior approval to process interfund transfers and temporary borrowings, LA Unified staff will not have the authority to make required and timely interfund transfers and/or temporary borrowings in Fiscal Year 2026-27.

File #: Rep-453-25/26, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/23/2026

Policy Implications:

Adoption of the Proposed 2026-27 Budget, approval of the Resolution Regarding Expenditures from the EPA, approval of the Resolution to Commit Funding for Pending Labor Agreements, and delegation of authority to make interfund transfers and/or temporary borrowings shall comply with the Education Code and Governmental Accounting Standards Board (GASB) requirements.

Budget Impact:

Adoption of the Proposed 2026-27 Budget. In addition, LACOE requires that the District submit an updated Board-approved FY 2026-27 Fiscal Stabilization Plan to address the District's structural deficit no later than the FY 2026-27 Adopted Budget reporting cycle.

Student Impact:

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

Equity Impact:

Component	Score	Score Rationale
Recognition	4	The proposed budget is LA Unified's plan for the upcoming school year 2026-27, related to anticipated revenues and expenditures for all LA Unified funds with the General Fund being the largest fund. This budget includes federal, state, and local resources that are allocated directly to schools based on student needs that are measured by various indicators. Programs that are allocated funding using various needs indicators include, but are not limited to, the Student Equity Needs Index (SENI), Black Student Achievement Plan (BSAP), Arts Program, and Title I.
Resource Prioritization	4	Within the General Fund is the Local Control Funding Formula (LCFF), which is the largest unrestricted source of funding for schools. LCFF provides baseline funding for all students and additional resources to schools with high concentrations of low-income students, English Learners, and students in foster care.
Results	4	The budget includes investments in schools to improve student achievement and equity across all student groups. The goal is to build fairness and inclusion, and ensure every student has the opportunity to achieve their academic goals.
TOTAL	12	

Issues and Analysis:

None

File #: Rep-453-25/26, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/23/2026

Attachments:

Attachment A - Executive Summary

Attachment B - Budget Assumptions and Policies

Attachment C - Education Protection Act Resolution

Attachment D - Ending Balance Disclosure

Attachment E - Interfund Transfer Schedule

Attachment F - Resolution to Commit Funding for Pending Labor Agreements

Attachment G - Standardized Account Code Structure Form - 2026

Submitted:

06/08/26

File #: Rep-453-25/26, **Version:** 1
In Control: Business & Finance Division

Agenda Date: 6/23/2026

RESPECTFULLY SUBMITTED,



ANDRES E. CHAIT
Acting Superintendent

APPROVED & PRESENTED BY:



PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

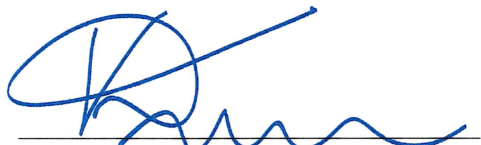
☒ Approved as to form.

APPROVED & PRESENTED BY:



SAMAN BRAVO-KARIMI
Chief Financial Officer
Finance Division

REVIEWED BY:



KURT E. JOHN
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

EXECUTIVE SUMMARY – ADOPTION OF THE PROPOSED 2026-27 BUDGET

Each year, on or before June 30th, the Board adopts a budget for the upcoming fiscal year. The Board is scheduled to conduct a hearing of the 2026-27 Budget on June 16, 2026, and consider its final adoption on June 23, 2026.

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

Highlights

Below are the major highlights for the Proposed 2026-27 Budget:

- Reflection of the Governor's May Revision, which provides a cost-of-living adjustment (COLA) of 4.31% for the Local Control Funding Formula (LCFF) and 2.87% for Special Education AB 602 funding.
- LCFF projected revenue funded on the average of three prior years' Average Daily Attendance (ADA) as authorized by the 2022-23 Enacted State Budget to mitigate the impact of declining enrollment and attendance.
- Projected ADA based on an assumption of 92% ratio of ADA to enrollment.
- TK Ratio Add-on Funding is estimated based on a per ADA rate of \$5,704 inclusive of COLA and additional funding to lower student-to-adult ratio to 10:1 from 12:1.
- Inclusion of projected revenue from Proposition 28 (The Arts and Music in Schools Funding Guarantee and Accountability Act). LA Unified's proposed budget reflects \$81.4 million in estimated Prop 28 funding.
- Inclusion of State revenues for the Expanded Learning Opportunities Program (ELOP) of \$469.5 million, and for the LCFF Equity Multiplier of \$35.9 million.
- Additional costs across all Operating Funds for the collective bargaining agreements with United Teachers Los Angeles (UTLA), Service Employees International Union (SEIU), Associated Administrators of Los Angeles (AALA) Teamsters Unit J and Unit M, Trades, and District-Represented.
- Updated 2025-26 projected Unassigned/Unappropriated General Fund ending balance of \$1,667.9 million in the multi-year projection.
- Projected positive Unassigned/Unappropriated ending balance in Fiscal Year 2026-27, and negative ending balances in Fiscal Years 2027-28 and 2028-29.

LA Unified is balanced in 2026-27, but is projected to have negative ending balances in 2027-28 and 2028-29.

LA Unified is projected to have a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline, expenditures have not been reduced proportionately. The 2026-27 Proposed Budget includes the drawdown of one-time fund

balance over the multi-year projection. On April 15, 2026, Los Angeles County Office of Education (LACOE) requested that the District address its deficit spending with an updated Board-approved Fiscal Stabilization Plan (FSP) no later than the FY 2026-27 Adopted Budget reporting cycle. .

Table I provides a reconciliation of the Unassigned/Unappropriated General Fund ending balances from the Second Interim Report (March 2026) to the Proposed Budget (June 2026).

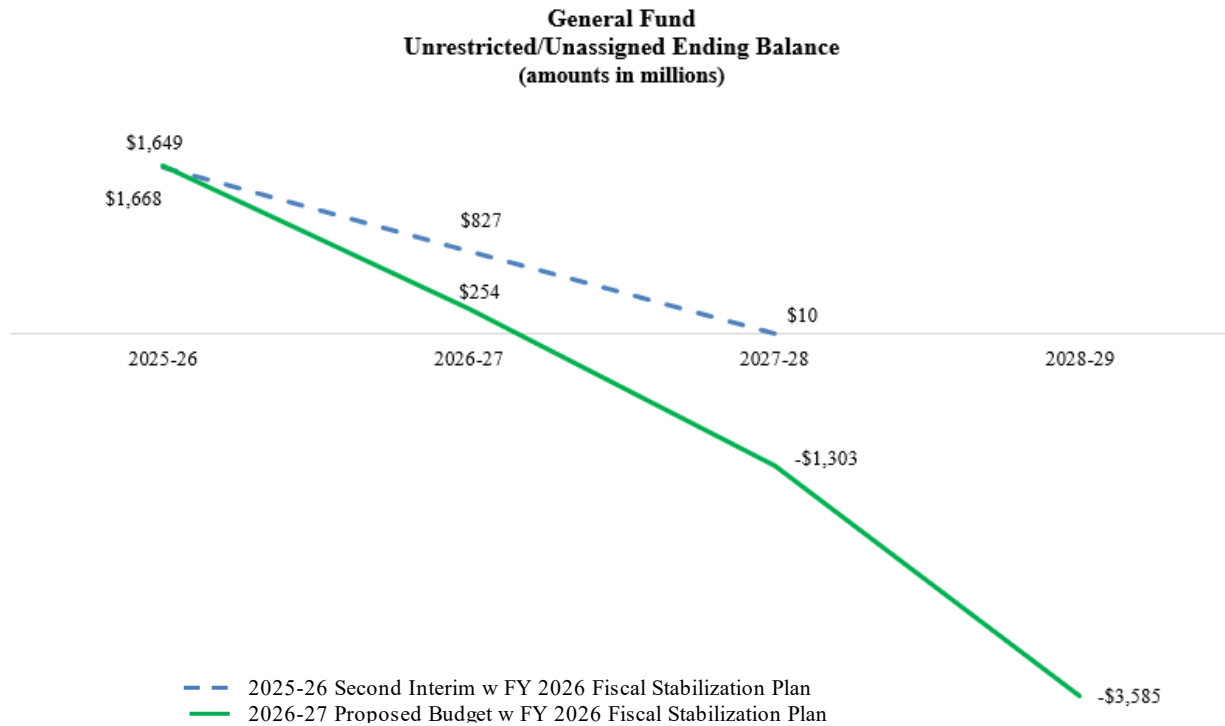
Table I. Estimated Unassigned/Unappropriated General Fund Ending Balances

Reconciliation from Second Interim to Proposed Budget – March 2026 to June 2026 (Amounts in millions)	2026-27	2027-28	2028-29
Unassigned/Unappropriated Ending Balance at Second Interim (March 2026)	\$ 826.8	\$ 9.8	N/A
Changes from Second Interim to Proposed Budget	\$ (573.1)	\$ (1,313.0)	N/A
Estimated Unassigned/Unappropriated Ending Balance (June 2026)	\$ 253.7	\$ (1,303.2)	\$ (3,584.7)

Attachment D of the board report lists the estimated Assigned and Committed ending balances for 2026-27 through 2028-29.

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

- Increase in LCFF revenues due to higher COLA per the 2026-27 May Revision, higher projected unduplicated pupil count, and increase in average daily attendance from FY2025-26 P-2 certification.
- Decrease in projected interest income due to lower average daily cash balance and interest rates from previous estimates.
- Costs of collective bargaining agreements with UTLA, SEIU, AALA Teamsters Unit J and M, Trades, and District-Represented.
- Higher local contribution to support Special Education programs.
- Adjustments to the FY2026 Fiscal Stabilization Plan.
- Updates to contributions to Routine Repair and Maintenance Account (RRMA) and Reserve for Economic Uncertainties (REU) to meet statutory requirements.



Next Steps

Governor Newsom presented the 2026–27 May Revision with a total state budget proposal of \$349.9 billion (\$246.6 billion General Fund) on May 14, 2026. This updated proposed budget eliminates the previously projected \$2.9 billion deficit, projecting a \$0 deficit for both the current and upcoming budget years and erasing the structural deficit through July 2028.

The 2026–27 May Revision shifts education funding significantly, providing a 4.31% "Super COLA" (up from the 2.87% statutory COLA) and increasing the Proposition 98 minimum funding guarantee across the three-year budget window by \$28 billion relative to the 2025 Budget Act. Under this revised plan, Proposition 98 funding levels rise to \$127.1 billion for 2026–27, and the Public School Rainy Day Fund balance grows to \$10.3 billion (up from \$4.1 billion projected in January). However, the May Revision continues to withhold \$3.9 billion in Proposition 98 funding through deferred settle-up plans.

The Legislature has until June 15 to pass the budget, after which it will be sent to the Governor for his signature. Updates to the Board of Education shall be provided to reflect provisions of the 2026–27 Enacted State Budget and subsequent trailer bills.

BUDGET ASSUMPTIONS AND POLICIES

2026-27 Fiscal Year:

1. The Governor's May Revision provides a 4.31% COLA (cost-of-living adjustment) for the Local Control Funding Formula (LCFF).
2. 2.87% statutory COLA for Special Education and selected categorical programs outside of LCFF such as Mandate Block Grant and Equity Multiplier.
3. A net enrollment decline of 13,120 to 375,890 in 2026-27 from 389,010 in 2025-26 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment decreased by 1,371 to 105,585 in 2026-27 from 106,956 in 2025-26.
4. LCFF-funded Average Daily Attendance (ADA) decline of 7,333.55 to 331,385.75 in FY2026-27 from 338,719.30 in FY2025-26 for non-charter schools, which is based on the average of the three prior years' ADA. A decline in funded ADA of 594.77 to 33,987.93 in FY2026-27 from 34,582.70 in FY2025-26 for locally-funded (affiliated) charter schools, which is based on projected second period (P-2) 2026-27 ADA.
5. Assumes 92% of ADA to enrollment ratio based on actual P2-ADA from FY 2025-26.
6. State Special Education (AB 602) funding reflects an increased base rate to \$943.86 per ADA in 2026-27 from \$918 per ADA in 2025-26.
7. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 294,402 and 86.68% for non-charter schools (including County Program students) in FY2026-27 from 308,032 and 86.30% of FY2025-26, a reduction of 13,630 in UPC and increase in UPP by 0.38%. Estimated UPP and UPC of 18,959 and 52.96% on average for locally-funded (affiliated) charter schools in FY2026-27 from 20,282 and 50.95% in FY2025-26, a reduction of 1,323 in UPP and increase in UPC by 2.01%.
8. Education Protection Account (EPA) portion of LCFF of \$941.7 million to be spent on instruction.
9. LCFF supplemental and concentration revenue of \$1,564.4 million with budgeted expenditures of \$1,905.6 million that already reflects the SENI reduction of \$99 million that was part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025.
10. Lottery unrestricted rate per ADA is estimated at \$190 per ADA. Restricted (Proposition 20) rate per ADA is estimated at \$82 per ADA.

11. The District will receive state revenues of approximately \$469.5 million from Expanded Learning Opportunities Program (ELO-P), \$81.4 million from Arts and Music in Schools (Proposition 28), and LCFF Equity Multiplier ¹ of \$35.9 million. (LCFF equity multiplier is a separate restricted funding source and is not included in the LCFF entitlement).
12. Funding for employee health and medical benefits at the per participant rate set forth in the 2026-2027 Health Benefits agreement.
13. California State Teachers' Retirement System (CalSTRS) rates of 19.10%, which is the same as 2025-26.
14. Decrease of 0.41% in California Public Employees' Retirement System (CalPERS) rates to 26.40% in 2026-27 from 26.81% in 2025-26.

Summary of Selected Employee Benefits in General Fund Regular Programs:

Employee Benefits (Dollars in Millions)	2025-26	2026-27	2027-28	2028-29
CalSTRS (Employer)	\$723.1	\$756.5	\$751.4	\$738.5
CalSTRS (On Behalf) ¹	\$368.9	\$368.9	\$368.9	\$368.9
CalPERS	\$440.6	\$426.4	\$449.0	\$431.8
Health and Welfare	\$1,065.6	\$1,265.0	\$1,354.8	\$1,456.7
Workers' Compensation	\$97.4	\$85.3	\$85.5	\$85.5
OPEB Trust	\$120.6	\$116.5	\$120.0	\$120.0

15. The District anticipates using \$469.7 million of ELO-P funds comprised of \$0.2 million estimated carried over from 2025-26 and \$469.5 million of new funds received for 2026-27.
16. Ongoing and major maintenance resources totaling \$331.4 million, reflecting 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on-behalf expenditures.
17. Contribution from all funds of \$105.2 million to the Workers' Compensation Fund. Inclusion of total Workers' Compensation actuarially determined funded liability of \$473.4 million.

¹ State funding portion of the CalSTRS pension liability; this includes corresponding revenue from the State.

18. Inclusion of bond measure, debt service, Certificates of Participation (COPs) proceeds funds, and other financing sources/uses.

Summary of Selected Costs in General Fund Regular Program

(in millions)	2025-26	2026-27	2027-28	2028-29
Utilities	\$176.3	\$159.7	\$159.7	\$159.7
Maintenance (RRGM)	\$366.7	\$331.4	\$333.3	\$331.7
Debt Service ²	\$39.5	\$69.1	\$92.9	\$113.6
Liability Self-Insurance Contribution	\$151.4	\$155.4	\$159.6	\$163.9
Special Education Contribution	\$1,489.2	\$1,423.8	\$1,476.7	\$1,528.0

19. A Reserve for Economic Uncertainties totaling \$114.3 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
20. Implementation of items that were part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025, such as release of SENI and General Fund School Program carryover of \$360 million, release of various reassessed assigned balances of \$53 million, and central office reductions of \$164 million.
21. Inclusion of 2026-27 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2026.
22. Estimated 2026-27 ending balances for the General Fund and other funds, reflecting the difference between estimated 2026-27 revenue and projected expenditure levels.
23. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2026-27 budget.
24. Authority to implement new 2026-27 revenues, if any, and increase budgeted appropriations accordingly.
25. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30.0 million.
26. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of \$92.6 million in 2026-27 which includes the Fund 17 reduction that was part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025. The ending balance of Fund 17 is \$497.6 million in 2026-27.

² 2026-27 Debt Service is comprised of COPS \$19.6 million in principal and \$8.9 million in interest payments mostly attributable to Refunding Lease (2020A, 2022, and 2023A) and JOBS \$14.7 million in principal and \$25.9 million in interest mostly due to new issuances (2025A and 2026A). The total debt service for all District funds is \$69.1 million.

2027-28 and 2028-29 Fiscal Years:

1. Based on the School Services of California's Financial Projection Dashboard on the 2026-27 May Revision, the 2027-28 and 2028-29 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

	2025-26	2026-27	2027-28	2028-29
Statutory COLA	2.30%	2.87%	3.30%	3.09%
LCFF Funded COLA	2.30%	4.31%	3.30%	3.09%

2. A net enrollment decline of 12,679 to 363,211 in 2027-28 from 375,890 in 2026-27 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,421 to 104,164 in 2027-28 from 105,585 in 2026-27. A net enrollment decline of 12,190 to 351,021 in 2028-29 from 363,211 in 2027-28 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,290 to 102,874 in 2028-29 from 104,164 in 2027-28.
3. LCFF-funded ADA of 321,105.09 and 309,926.55 for non-charter schools in 2027-28 and 2028-29, respectively and 33,427.70 and 32,881.34 for locally-funded (affiliated) charter schools for 2027-28 and 2028-29, respectively.
4. Projected ADA based on an assumption of 92% ratio of ADA to enrollment.
5. For 2027-28 and 2028-29, three-year rolling average UPP of 86.61% and 86.32%, respectively, for non-charter schools (includes County Program students), 52.87% and 52.14% on average for locally-funded (affiliated) charter schools. Estimated UPC of 283,908 and 273,829 for non-charter schools (includes County Program students), for 2027-28 and 2028-29, respectively. Estimated UPC of 18,666 and 18,492 for locally-funded (affiliated) charter schools for 2027-28 and 2028-29, respectively.
6. EPA portion of the LCFF revenue of \$ 941.7 million in both 2027-28 and 2028-29, for instruction.
7. LCFF supplemental and concentration new revenues of \$1,563.4 million and \$1,545.8 million for 2027-28 and 2028-29, respectively, with corresponding expenditures of \$1,838.5 million and \$1,858.7 million. The expenditures for both years include the SENI reduction of \$101 million starting 2027-28 that was part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025.
8. For 2027-28 and 2028-29, 3.30% and 3.09% statutory COLA on the State portion of Special Education (AB 602 funding).

9. Statutory COLA of 3.30% for 2027-28 and 3.09% for 2028-29 for categorical programs outside of LCFF.
10. CPI of 3.18% in 2027-28 and 2.76% in 2028-29 on other operating expenditures, except utilities which is projected to remain the same as 2026-27.
11. No change in CalSTRS rates for 2027-28 and 2028-29, for estimated rates of 19.10% in both years.
12. Increase in CalPERS rate of 0.40% to 26.8% in 2027-28 from 26.4% in 2026-27. Decrease in CalPERS rate of 0.90% to 25.9% in 2028-29 from 26.8% in 2027-28.
13. Funding for employee health and medical benefits at the per participant rate pursuant to the 2026-2027 Health Benefits agreement.
14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of \$122.6 million from all funds for 2027-28 and 2028-29. Additional OPEB contributions of \$20 million for 2027-28 and 2028-29 are included.
15. The District anticipates using monies received from ELO-P of \$469.5 million each for 2027-28 and 2028-29.
16. Ongoing and major maintenance resources of \$333.3 million in 2027-28 and \$331.7 million in 2028-29 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures.
17. A Reserve for Economic Uncertainties totaling \$114.9 million and \$114.3 million for 2027-28 and 2028-29, respectively, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.
18. Inclusion of items that were part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025 that are to be implemented starting 2027-28, such as consolidation of district footprint of \$30 million and bringing students closer to school of residence of \$15 million.
19. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of \$497.6 million in 2027-28 based on resolution approved by the Board in December 2025. The ending balance of Fund 17 is \$0 in 2027-28.
20. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of \$30.0 million in 2027-28 and 2028-29.
21. Inclusion of the 2025-26 Unassigned/Unappropriated ending balances in the General Fund of \$1,667.9 million and result in an unassigned/unappropriated ending balance of

-\$3,584.7 million in 2028-29. The negative unassigned/unappropriated ending balance in 2028-29 results in a qualified budget status for LA Unified.

**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION
PROTECTION ACCOUNT FOR FISCAL YEAR 2026-27**

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

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

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

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

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

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

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

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

ATTACHMENT C
Board of Education Report No. 453-25/26
Page 2 of 4

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

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

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

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

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

WHEREAS, expenses incurred by community college districts, county offices of education, school districts, and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education

ATTACHMENT C
Board of Education Report No. 453-25/26
Page 3 of 4

Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

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

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Los Angeles Unified School District has determined to spend the monies received from the Education Protection Act as set forth in the following attachment (2026-27 Education Protection Account Budgeted Expenditures by Function – Detail).

DATED: June 23, 2026

 Scott M. Schmerelson, Board President

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

2026-27 Education Protection Account
Budgeted Expenditures by Function - Detail
Expenditures through: June 30, 2027

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	941,733,240.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		941,733,240.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	941,733,240.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services Other	3700	0.00
Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		941,733,240.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Ending Balance Reserve Requirements

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

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

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

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

The Unassigned/Unappropriated balances are amounts that could be used for any Board approved purposes and have not been designated for a specific use. The Unassigned/Unappropriated ending balance of \$253.7 million in 2026-27 is a factor in balancing 2026-27 and 2027-28.

LA Unified's Proposed 2026-27 Budget meets reserve requirements in fiscal year 2026-27, but projected to not meet the minimum reserve requirement in fiscal years 2027-28 and 2028-29. A Fiscal Stabilization Plan will be submitted as a separate board item to address the deficit in fiscal year 2027-28 and 2028-29.

ATTACHMENT D
Board of Education Report No. 453-25/26
Page 2 of 5

The table below shows the calculation of the minimum reserve requirement, as well as the estimated assigned, unassigned, and Special Reserve Fund-Noncapital Outlay ending balance for Fiscal Years 2026-27 through 2028-29:

Calculation of Minimum (in millions)	2026-27	2027-28	2028-29
Expenditure & Other Financing Uses	\$11,414.5	\$11,476.6	\$11,423.0
Minimum Reserve Levels applicable for the District	1%	1%	1%
Minimum Reserve Requirements	\$114.1	\$114.8	\$114.2
Estimated Assigned and Unassigned Ending Balance			
Assigned Ending Balances	\$227.8	\$87.1	\$93.0
Unassigned Ending Balances			
-Reserve for Economic Uncertainty	\$114.3	\$114.9	\$114.3
-Unassigned/Unappropriated	\$253.7	\$(1,303.2)	\$(3,584.7)
Special Reserve Fund-Noncapital Outlay (Fund 17)			
-Reserve for Economic Uncertainty	\$497.6	\$-	\$-
Total Assigned and Unassigned Ending Balance	\$1,093.4	\$(1,101.2)	\$(3,377.4)
Excess over Minimum	\$979.3	\$(1,216.0)	\$(3,491.6)

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

Breakdown of Assigned Balances (in millions)	2026-27	2027-28	2028-29
School Site Programs	\$47.1	\$56.3	\$61.5
Supplemental and Concentration Programs	\$150.5	\$-	\$-
Districtwide Costs	\$28.1	\$28.1	\$28.1
Central Office	\$2.1	\$2.7	\$3.4
Total Assigned Ending Balance	\$227.8	\$87.1	\$93.0

Breakdown of Committed Balances (in millions)	2026-27	2027-28	2028-29
Reserve for Federal Reduction	\$46.1	\$46.1	\$46.1
Other Commitments-Pending Labor Agreements	\$63.4	\$145.2	\$226.3
Total Committed Ending Balance	\$109.5	\$191.3	\$272.4

SUMMARY OF ASSIGNED BALANCES BY ACTIVITY
(Dollars in Millions)

Activity	FY 2025-26 Estimates	FY 2026-27 Estimates	FY 2027-28 Estimates	FY 2028-29 Estimates
FSP - School Carryover	\$ 360.0	\$ -	\$ -	\$ -
FSP - Reassess Earmarked Balances	\$ 112.6	\$ 150.5	\$ -	\$ -
Access & Equity Programs	\$ 10.9	\$ 0.4	\$ 0.4	\$ 0.4
Community Schools	\$ 5.1	\$ 3.1	\$ 4.1	\$ 4.1
Greening / Climate / Cyber Protection	\$ 31.8	\$ 30.4	\$ 30.4	\$ 30.4
School Discretionary Funds	\$ 36.0	\$ 20.9	\$ 25.9	\$ 32.9
Violence & Drug Prevention	\$ 18.6	\$ -	\$ -	\$ -
School Generated Donations	\$ 46.1	\$ 22.5	\$ 26.4	\$ 25.2
Community Challenge Grant	\$ 0.1	\$ -	\$ -	\$ -
All Others	\$ 1.6	\$ -	\$ -	\$ -
Grand Total	\$ 622.8	\$ 227.8	\$ 87.1	\$ 93.0

ASSIGNED BALANCES

(Dollars in millions)

CATEGORY	PROGRAM	PROGRAM NAME	Code Category	2025-26 Estimates	2026-27 Estimates	2027-28 Estimates	2028-29 Estimates
General Fund School Allocation	13027	General Fund School Program	School Discretionary Funds	\$ 2.1	\$ 2.1	\$ -	\$ -
School Site Programs	Various	School Donations	School Generated Donations	26.1	12.5	12.5	12.5
School Site Programs	Various	Filming/Non-Filming Rental	School Generated Donations	19.5	9.9	13.8	12.6
School Site Programs	13723	Charter School Categorical Block Grant	School Discretionary Funds	11.5	8.1	10.8	13.5
School Site Programs	14503	Proposition 39 Over-Allocated Space-School	School Discretionary Funds	6.5	3.1	3.1	3.1
School Site Programs	11266	Community Schools Resolution	Community Schools	5.1	3.1	4.1	4.1
School Site Programs	15891	Student Attendance Incentive Program	School Discretionary Funds	4.2	3.5	6.1	8.8
School Site Programs	10679	Office of Eco-Sustainability Energy Rebate - School	Greening / Climate / Cyber Protection	3.5	2.3	2.3	2.3
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aid	School Discretionary Funds	1.7	1.0	2.1	3.1
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	School Discretionary Funds	1.5	1.0	1.0	1.0
School Site Programs	11476	Civic Center Permit Program	School Discretionary Funds	0.9	-	-	-
School Site Programs	10687	Consolidated Administration - Private School Reservation	Access & Equity Programs	0.8	0.4	0.4	0.4
School Site Programs	13950	Instructional Material Account-Library Fines	School Discretionary Funds	0.6	-	-	-
School Site Programs	10832	Saturday Academy (ADA Recovery)	School Discretionary Funds	0.5	-	-	-
School Site Programs	10644	Verizon/Homelessness and Foster Care Program - School	Access & Equity Programs	0.4	-	-	-
School Site Programs	10682	Partnership for Los Angeles Schools (PLAS) Donation	School Generated Donations	0.4	-	-	-
School Site Programs	11665	Band and Drill Uniforms	Access & Equity Programs	0.4	-	-	-
School Site Programs	13229	Special Education-School Based Enterprise	School Discretionary Funds	0.1	-	-	-
School Site Programs	10194	Partner Program	School Generated Donations	0.1	-	-	-
School Site Programs	10581	School Community Violence Prevention	Violence & Drug Prevention	0.1	-	-	-
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	Access & Equity Programs	0.1	-	-	-
School Site Programs	Various	All Others	All Others	0.0	-	-	-
Supplemental and Concentration	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	FSP - Reassess Earmarked Balances	84.3	84.3	-	-
Supplemental and Concentration	10544	TSP (Targeted Student Population)-Reserve for FY26 Student Equity Needs Index (SENI)	FSP - Reassess Earmarked Balances	28.3	66.1	-	-
Supplemental and Concentration	11659	TSP (Targeted Student Population)-Student Equity Needs Index (SENI) Priority Schools	Access & Equity Programs	8.9	-	-	-
Districtwide Costs	16928	Reserve for Non-Certificates of Participation Capital Projects	Greening / Climate / Cyber Protection	28.1	28.1	28.1	28.1
Districtwide Costs	10677	JUUL Settlement	Violence & Drug Prevention	18.4	-	-	-
Districtwide Costs	13782	Charter Fee for Service - Maintenance & Operations	School Discretionary Funds	3.0	-	-	-
Districtwide Costs	10857	Program Support Cost (PSC) & Other Fee for Service	Violence & Drug Prevention	0.1	-	-	-
Districtwide Costs	10676	Community Challenge Grant	Community Challenge Grant	0.1	-	-	-
Districtwide Costs	Various	All Others	All Others	0.1	-	-	-
Central Office	14423	Incentive-Breakfast-Discretionary	School Discretionary Funds	3.5	2.1	2.7	3.4
Central Office	12654	Board Members Discretionary Funds	All Others	0.7	-	-	-
Central Office	10724	District Administration - Rents	All Others	0.6	-	-	-
Central Office	10643	Verizon/Homelessness and Foster Care Program - Central	Access & Equity Programs	0.3	-	-	-
Central Office	13269	Office of Eco-Sustainability Energy Rebate - Central	Greening / Climate / Cyber Protection	0.1	-	-	-
Central Office	10605	Energy Rebate Conservation-Central Office	Greening / Climate / Cyber Protection	0.1	-	-	-
Central Office	Various	All Others	All Others	0.1	-	-	-
Fiscal Stabilization Plan	16929	Proportionality On-Hold Pending Plan	FSP - School Carryover	270.5	-	-	-
Fiscal Stabilization Plan	16929	School Programs On-Hold Pending Plan	FSP - School Carryover	89.5	-	-	-
Grand Total				\$ 622.8	\$ 227.8	\$ 87.1	\$ 93.0

COMMITTED BALANCES

(Dollars in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2025-26 Estimates	2026-27 Estimates	2027-28 Estimates	2028-29 Estimates
Districtwide Costs	16929	Reserve for Federal Reduction	\$ 46.1	\$ 46.1	\$ 46.1	\$ 46.1
Districtwide Costs	16929	Reserve for California School Employees Association (CSEA) Salary Agreement	\$ -	\$ 37.0	\$ 85.0	\$ 132.5
Districtwide Costs	16929	Reserve for Teamsters Salary Agreement	\$ -	\$ 24.3	\$ 55.4	\$ 86.3
Districtwide Costs	16929	Reserve for Los Angeles School Police Association (LASPA) and Los Angeles School Police Management Association (LASPMA) Salary Agreement	\$ -	\$ 2.1	\$ 4.8	\$ 7.5
Grand Total			\$ 46.1	\$ 109.5	\$ 191.3	\$ 272.4

LOS ANGELES UNIFIED SCHOOL DISTRICT SCHEDULE OF INTERFUND TRANSFERS

(In Thousands)

<u>FROM:</u>	<u>TO:</u>	<u>PURPOSE:</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26*</u>
General Fund	Special Reserve Fund	Reimbursement of capital expenditures	4	44	
General Fund	Capital Services Fund	Debt service	25,024	50,046	40,221
General Fund	District Bond Funds	Reimbursement of capital expenditures	24	151	
General Fund	Special Reserve Fund-Other Than Capital Outlay			592,525	
General Fund	Liability Self-Insurance	JOB and TRAN			350,633
Special Reserve Fund	General Fund	Reimbursement of capital expenditures	1,990	29	592
Special Reserve Fund	District Bond Funds	Reimbursement of capital expenditures	5,139	2,843	3,397
Special Reserve Fund-CRA	General Fund	Reimbursement of expenditures	30,000	30,000	
Capital Facilities Fund	General Fund	Reimbursement of capital expenditures	1		
Capital Facilities Fund	District Bond Funds	Reimbursement of capital expenditures			86,951
Special Reserve Fund-FEMA	General Fund	Transfer of revenue			
Capital Services	General Fund	Debt service			
County School Facilities	District Bond Funds	Reimbursement of capital expenditures	103,907	112,600	113,105
County School Facilities	Capital Facilities Fund	Reimbursement of capital expenditures	1,649		
Building Fd - Measure R	General Fund	Reimbursement of capital expenditures	12	56	
Building Fd - Measure R	District Bond Funds	Reimbursement of capital expenditures	122	520	637
Building Fd - Measure R	County School Facilities	Reimbursement of capital expenditures			
Building Fd - Bond Proceeds	District Bond Funds	Reimbursement of capital expenditures			
Building Fd - Measure K	County School Facilities	Reimbursement of capital expenditures			
Building Fd - Measure K	District Bond Funds	Reimbursement of capital expenditures	6	1,737	34
Building Fd - Measure Y	Adult Education Fund	Reimbursement of capital expenditures	1		
Building Fd - Measure Y	District Bond Funds	Reimbursement of capital expenditures	338	6,456	840
Building Fd - Measure Y	County School Facilities	Reimbursement of capital expenditures			
Building Fd - Measure Q	General Fund	Reimbursement of capital expenditures	244	72	
Building Fd - Measure Q	Adult Education Fund	Reimbursement of capital expenditures		8	
Building Fd - Measure Q	District Bond Funds	Reimbursement of capital expenditures	1,068	5,051	28
Building Fd - Measure Q	County School Facilities	Reimbursement of capital expenditures	1	1	28,662
Building Fd - Measure Q	Special Reserve Fund	Reimbursement of capital expenditures		2,000	
Building Fd - Measure RR	General Fund	Reimbursement of capital expenditures	99		7,364
Building Fd - Measure RR	District Bond Funds	Reimbursement of capital expenditures	265	637	512
Building Fd - Measure RR	Special Reserve Fund	Reimbursement of capital expenditures			49
Building Fd - Measure US	Special Reserve Fund	Reimbursement of capital expenditures		238,932	
Building Fd - Measure US	General Fund	Reimbursement of capital expenditures			4,372
Building Fd - Measure US	District Bond Funds	Reimbursement of capital expenditures			83
State School Building- Lease Purchase	Special Reserve Fund	Transfer of Balance			
Building Fund	District Bond Funds	Reimbursement of capital expenditures	56		1
Liability Self-Insurance	General Fund	JOB and TRAN			20,250
			\$ 169,950	\$ 1,043,708	\$ 657,731

* Transactions are through
4/30/2026

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

**RESOLUTION TO COMMIT FUNDING FOR PENDING LABOR
AGREEMENTS IN THE 2026-27 FISCAL YEAR**

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

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

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

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

WHEREAS, the Los Angeles Unified Board of Education has determined that there are specific student needs and services that it elects to fund in the 2026-27 school year with portions of its General Fund ending fund balance; and

WHEREAS, the Board of Education recognizes the importance of securing fair and sustainable labor agreements to support its educators and classified staff; and

WHEREAS, the Board of Education has determined that it is fiscally prudent to formally commit a portion of its General Fund ending balance to ensure adequate funding is available to cover the anticipated costs associated with pending labor agreements;

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

Purpose	Justification	Estimated Amounts (in millions)
Commit funding for pending labor agreements	One-time Funds set aside for Fiscal Year 2026-27 for pending labor agreements	\$63.4

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

BE IT FURTHER RESOLVED, that the District's Superintendent, or designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above for fiscal year 2026-27.

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 23rd day of June, 2026:

AYES: _____

NOES: _____

ABSTENTIONS: _____

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

Attested to:

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

Los Angeles Unified
Los Angeles CountyBudget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

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

Date: June 11, 2026

Adoption Date: June 23, 2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

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

Date: June 16, 2026

Time: _____

Contact person for additional information on the budget reports:

Name: Woineshet Gebeyaw

Title: Director Budget Services and Financial Planning

Telephone: 213-241-1000

E-mail: woineshet.gebeyaw@lausd.net

Criteria and Standards Review Summary

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

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

**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	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/23/2026	
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

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

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: \$ 473,355,287.00
- Less: Amount of total liabilities reserved in budget: \$ 473,355,287.00
- Estimated accrued but unfunded liabilities: \$ 0.00

- ☐ 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

Date of Meeting (Format: MM/DD/YYYY)

Printed Name

Title

For additional information on this certification, please contact:

Woineshet Gebeyaw

Director, Budget Services and Financial
Planning Division

Name

Title

woineshet.gebeyaw@lausd.net

213-241-2100

Email

Telephone

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

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,416,504,323.69	33,605,946.00	6,450,110,269.69	6,558,825,905.00	33,605,946.00	6,592,431,851.00	2.2%
2) Federal Revenue		8100-8299	1,369,004.26	765,275,793.45	766,644,797.71	1,769,989.00	719,000,384.00	720,770,373.00	-6.0%
3) Other State Revenue		8300-8599	159,440,870.70	1,826,225,399.00	1,985,666,269.70	137,456,597.00	1,617,494,175.00	1,754,950,772.00	-11.6%
4) Other Local Revenue		8600-8799	341,243,273.97	148,101,786.07	489,345,060.04	230,131,575.00	49,445,006.00	279,576,581.00	-42.9%
5) TOTAL, REVENUES			6,918,557,472.62	2,773,208,924.52	9,691,766,397.14	6,928,184,066.00	2,419,545,511.00	9,347,729,577.00	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,783,717,040.96	1,438,310,551.74	4,222,027,592.70	3,202,514,374.00	1,095,322,458.00	4,297,836,832.00	1.8%
2) Classified Salaries		2000-2999	1,033,727,731.93	809,429,028.69	1,843,156,760.62	1,097,971,265.00	661,143,775.00	1,759,115,040.00	-4.6%
3) Employee Benefits		3000-3999	1,782,931,114.48	1,403,662,161.12	3,186,593,275.60	2,034,618,691.00	1,353,650,868.96	3,388,269,559.96	6.3%
4) Books and Supplies		4000-4999	242,752,180.11	252,016,649.53	494,768,829.64	289,358,420.00	468,155,071.07	757,513,491.07	53.1%
5) Services and Other Operating Expenditures		5000-5999	731,313,081.84	824,275,472.06	1,555,588,553.90	580,460,583.00	554,398,867.00	1,134,859,450.00	-27.0%
6) Capital Outlay		6000-6999	6,966,761.00	22,921,204.89	29,887,965.89	50,416,748.00	4,494,706.00	54,911,454.00	83.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,654,050.98	20,400.00	9,674,450.98	7,553,474.00	0.00	7,553,474.00	-21.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(337,170,824.27)	284,564,427.56	(52,606,396.71)	(284,178,832.00)	229,479,152.00	(54,699,680.00)	4.0%
9) TOTAL, EXPENDITURES			6,253,891,137.03	5,035,199,895.59	11,289,091,032.62	6,978,714,723.00	4,366,644,898.03	11,345,359,621.03	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			664,666,335.59	(2,261,990,971.07)	(1,597,324,635.48)	(50,530,657.00)	(1,947,099,387.03)	(1,997,630,044.03)	25.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	60,398,917.96	0.00	60,398,917.96	122,624,759.00	0.00	122,624,759.00	103.0%
b) Transfers Out		7600-7629	334,261,991.00	77,038.54	334,339,029.54	69,117,005.00	0.00	69,117,005.00	-79.3%
2) Other Sources/Uses									
a) Sources		8930-8979	347,397,725.80	0.00	347,397,725.80	944,360.00	0.00	944,360.00	-99.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,855,973,558.50)	1,855,973,558.50	0.00	(1,755,247,938.00)	1,755,247,938.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,782,438,905.74)	1,855,896,519.96	73,457,614.22	(1,700,795,824.00)	1,755,247,938.00	54,452,114.00	-25.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,117,772,570.15)	(406,094,451.11)	(1,523,867,021.26)	(1,751,326,481.00)	(191,851,449.03)	(1,943,177,930.03)	27.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,568,205,325.91	889,657,276.35	4,457,862,602.26	2,507,197,945.41	476,934,844.03	2,984,132,789.44	-33.1%
b) Audit Adjustments		9793	56,765,189.65	226,726.75	56,991,916.40	0.00	0.00	0.00	-100.0%

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)			3,624,970,515.56	889,884,003.10	4,514,854,518.66	2,507,197,945.41	476,934,844.03	2,984,132,789.44	-33.9%
d) Other Restatements		9795	0.00	(6,854,707.96)	(6,854,707.96)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,624,970,515.56	883,029,295.14	4,507,999,810.70	2,507,197,945.41	476,934,844.03	2,984,132,789.44	-33.8%
2) Ending Balance, June 30 (E + F1e)			2,507,197,945.41	476,934,844.03	2,984,132,789.44	755,871,464.41	285,083,395.00	1,040,954,859.41	-65.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,924,517.03	0.00	2,924,517.03	2,924,517.00	0.00	2,924,517.00	0.0%
Stores		9712	35,307,965.51	0.00	35,307,965.51	35,307,966.00	0.00	35,307,966.00	0.0%
Prepaid Items		9713	12,372,344.75	18,535.05	12,390,879.80	12,372,345.00	18,535.00	12,390,880.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	476,916,308.98	476,916,308.98	0.00	285,064,860.00	285,064,860.00	-40.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	46,110,802.00	0.00	46,110,802.00	109,492,478.00	0.00	109,492,478.00	137.5%
d) Assigned									
Other Assignments		9780	622,760,353.84	0.00	622,760,353.84	227,809,994.00	0.00	227,809,994.00	-63.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	119,800,000.00	0.00	119,800,000.00	114,300,000.00	0.00	114,300,000.00	-4.6%
Unassigned/Unappropriated Amount		9790	1,667,921,962.28	0.00	1,667,921,962.28	253,664,164.41	0.00	253,664,164.41	-84.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,424,118,217.10	282,657,620.87	3,706,775,837.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	(71,817,927.34)	0.00	(71,817,927.34)				
b) in Banks		9120	5,319,951.03	0.00	5,319,951.03				
c) in Revolving Cash Account		9130	2,924,517.03	0.00	2,924,517.03				
d) with Fiscal Agent/Trustee		9135	260,284,004.40	0.00	260,284,004.40				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	120,737,522.57	1,424,560.96	122,162,083.53				
4) Due from Grantor Government		9290	12,146,248.85	404,807,281.26	416,953,530.11				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	35,307,965.51	0.00	35,307,965.51				
7) Prepaid Expenditures		9330	12,372,344.75	18,535.05	12,390,879.80				
8) Other Current Assets		9340	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)	
9) Lease Receivable		9380	11,183,259.10	0.00	11,183,259.10				
10) TOTAL, ASSETS			3,812,576,103.00	688,907,998.14	4,501,484,101.14				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,294,194,898.49	187,114,138.41	1,481,309,036.90				
2) Due to Grantor Governments		9590	0.00	191,008.00	191,008.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	24,668,007.70	24,668,007.70				
6) TOTAL, LIABILITIES			1,294,194,898.49	211,973,154.11	1,506,168,052.60				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	11,183,259.10	0.00	11,183,259.10				
2) TOTAL, DEFERRED INFLOWS			11,183,259.10	0.00	11,183,259.10				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			2,507,197,945.41	476,934,844.03	2,984,132,789.44				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,689,780,220.16	0.00	3,689,780,220.16	3,830,741,291.00	0.00	3,830,741,291.00	3.8%
Education Protection Account State Aid - Current Year		8012	941,733,240.00	0.00	941,733,240.00	941,733,240.00	0.00	941,733,240.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,150,800.00	0.00	6,150,800.00	6,150,800.00	0.00	6,150,800.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13,040,688.00	0.00	13,040,688.00	13,040,688.00	0.00	13,040,688.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,702,962,250.00	0.00	1,702,962,250.00	1,702,962,250.00	0.00	1,702,962,250.00	0.0%
Unsecured Roll Taxes		8042	51,696,151.00	0.00	51,696,151.00	51,696,151.00	0.00	51,696,151.00	0.0%
Prior Years' Taxes		8043	40,053,487.00	0.00	40,053,487.00	40,053,487.00	0.00	40,053,487.00	0.0%
Supplemental Taxes		8044	26,596,679.00	0.00	26,596,679.00	26,596,679.00	0.00	26,596,679.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	245,805,687.00	0.00	245,805,687.00	245,805,687.00	0.00	245,805,687.00	0.0%

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

Description			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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	151,302,670.00	0.00	151,302,670.00	155,907,682.00	0.00	155,907,682.00	3.0%
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			6,869,121,872.16	0.00	6,869,121,872.16	7,014,687,955.00	0.00	7,014,687,955.00	2.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(452,617,548.47)	0.00	(452,617,548.47)	(455,862,050.00)	0.00	(455,862,050.00)	0.7%
Property Taxes Transfers		8097	0.00	33,605,946.00	33,605,946.00	0.00	33,605,946.00	33,605,946.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,416,504,323.69	33,605,946.00	6,450,110,269.69	6,558,825,905.00	33,605,946.00	6,592,431,851.00	2.2%
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	164,338,774.45	164,338,774.45	0.00	138,317,981.00	138,317,981.00	-15.8%
Special Education Discretionary Grants		8182	0.00	13,217,675.00	13,217,675.00	0.00	12,007,878.00	12,007,878.00	-9.2%
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	2,215.00	2,215.00	0.00	0.00	0.00	-100.0%
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		455,032,847.00	455,032,847.00		423,767,577.00	423,767,577.00	-6.9%
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		25,529,037.00	25,529,037.00		29,696,467.00	29,696,467.00	16.3%
Title III, Immigrant Student Program	4201	8290		3,552,236.00	3,552,236.00		2,830,722.00	2,830,722.00	-20.3%
Title III, English Learner Program	4203	8290		8,747,696.00	8,747,696.00		10,224,230.00	10,224,230.00	16.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			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)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		66,837,583.00	66,837,583.00		85,870,509.00	85,870,509.00	28.5%
Career and Technical Education	3500-3599	8290		7,813,339.00	7,813,339.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	1,369,004.26	20,204,391.00	21,573,395.26	1,769,989.00	16,285,020.00	18,055,009.00	-16.3%
TOTAL, FEDERAL REVENUE			1,369,004.26	765,275,793.45	766,644,797.71	1,769,989.00	719,000,384.00	720,770,373.00	-6.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		441,317,082.00	441,317,082.00		445,743,021.00	445,743,021.00	1.0%
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	4,048,167.00	4,048,167.00	0.00	4,048,167.00	4,048,167.00	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	108,000.00	108,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	17,936,226.00	0.00	17,936,226.00	17,935,051.00	0.00	17,935,051.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	71,267,480.00	30,757,544.00	102,025,024.00	68,867,590.00	29,721,802.00	98,589,392.00	-3.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		469,461,183.00	469,461,183.00		469,461,183.00	469,461,183.00	0.0%
After School Education and Safety (ASES)	6010	8590		84,428,856.00	84,428,856.00		81,062,218.00	81,062,218.00	-4.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,120,624.00	1,120,624.00		0.00	0.00	-100.0%
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		8,927,730.00	8,927,730.00		17,290,530.00	17,290,530.00	93.7%
Arts and Music in Schools (Prop 28)	6770	8590		81,429,186.00	81,429,186.00		81,429,186.00	81,429,186.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		63,878.00	63,878.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	70,237,164.70	704,563,149.00	774,800,313.70	50,653,956.00	488,738,068.00	539,392,024.00	-30.4%
TOTAL, OTHER STATE REVENUE			159,440,870.70	1,826,225,399.00	1,985,666,269.70	137,456,597.00	1,617,494,175.00	1,754,950,772.00	-11.6%

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)	
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	640,676.89	0.00	640,676.89	446,149.00	0.00	446,149.00	-30.4%
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	207,000.00	0.00	207,000.00	New
Leases and Rentals		8650	28,604,826.08	0.00	28,604,826.08	28,716,150.00	0.00	28,716,150.00	0.4%
Interest		8660	112,107,261.73	0.00	112,107,261.73	65,436,195.00	0.00	65,436,195.00	-41.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	51,538,070.01	0.00	51,538,070.01	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	70,000.00	0.00	70,000.00	New
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	44,171,426.29	0.00	44,171,426.29	42,214,172.00	0.00	42,214,172.00	-4.4%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	104,181,012.97	147,855,426.07	252,036,439.04	93,041,909.00	49,020,857.00	142,062,766.00	-43.6%

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)	
Tuition		8710	0.00	246,360.00	246,360.00	0.00	424,149.00	424,149.00	72.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
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			341,243,273.97	148,101,786.07	489,345,060.04	230,131,575.00	49,445,006.00	279,576,581.00	-42.9%
TOTAL, REVENUES			6,918,557,472.62	2,773,208,924.52	9,691,766,397.14	6,928,184,066.00	2,419,545,511.00	9,347,729,577.00	-3.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,984,312,958.05	867,519,070.61	2,851,832,028.66	2,422,793,291.00	633,392,976.00	3,056,186,267.00	7.2%
Certificated Pupil Support Salaries		1200	354,898,236.91	229,431,154.28	584,329,391.19	324,166,889.00	184,585,434.00	508,752,323.00	-12.9%
Certificated Supervisors' and Administrators' Salaries		1300	290,525,066.32	135,904,116.15	426,429,182.47	322,185,158.00	101,275,601.00	423,460,759.00	-0.7%
Other Certificated Salaries		1900	153,980,779.68	205,456,210.70	359,436,990.38	133,369,036.00	176,068,447.00	309,437,483.00	-13.9%
TOTAL, CERTIFICATED SALARIES			2,783,717,040.96	1,438,310,551.74	4,222,027,592.70	3,202,514,374.00	1,095,322,458.00	4,297,836,832.00	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	51,187,550.13	448,516,671.24	499,704,221.37	39,762,213.00	366,703,439.00	406,465,652.00	-18.7%
Classified Support Salaries		2200	364,511,351.64	183,614,941.26	548,126,292.90	474,510,910.00	136,143,302.00	610,654,212.00	11.4%
Classified Supervisors' and Administrators' Salaries		2300	46,248,458.12	5,650,885.62	51,899,343.74	44,087,031.00	5,400,666.00	49,487,697.00	-4.6%
Clerical, Technical and Office Salaries		2400	411,900,861.93	76,739,621.54	488,640,483.47	416,322,849.00	70,530,749.00	486,853,598.00	-0.4%
Other Classified Salaries		2900	159,879,510.11	94,906,909.03	254,786,419.14	123,288,262.00	82,365,619.00	205,653,881.00	-19.3%
TOTAL, CLASSIFIED SALARIES			1,033,727,731.93	809,429,028.69	1,843,156,760.62	1,097,971,265.00	661,143,775.00	1,759,115,040.00	-4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	514,336,087.91	643,945,191.13	1,158,281,279.04	607,380,358.00	576,196,844.96	1,183,577,202.96	2.2%
PERS		3201-3202	268,916,414.38	186,565,218.98	455,481,633.36	286,002,774.00	151,038,839.00	437,041,613.00	-4.0%
OASDI/Medicare/Alternative		3301-3302	118,347,948.48	84,006,097.74	202,354,046.22	127,163,205.00	64,972,893.00	192,136,098.00	-5.0%
Health and Welfare Benefits		3401-3402	605,147,528.56	331,691,730.17	936,839,258.73	664,231,291.00	387,394,967.00	1,051,626,258.00	12.3%
Unemployment Insurance		3501-3502	1,843,608.75	1,120,450.65	2,964,059.40	2,128,982.00	894,862.00	3,023,844.00	2.0%
Workers' Compensation		3601-3602	66,080,891.23	38,987,970.29	105,068,861.52	60,906,700.00	31,438,326.00	92,345,026.00	-12.1%

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)	
OPEB, Allocated		3701-3702	122,523,466.56	74,813,390.60	197,336,857.16	200,661,083.00	103,050,809.00	303,711,892.00	53.9%
OPEB, Active Employees		3751-3752	85,718,313.61	42,532,111.56	128,250,425.17	86,144,298.00	38,663,328.00	124,807,626.00	-2.7%
Other Employee Benefits		3901-3902	16,855.00	0.00	16,855.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,782,931,114.48	1,403,662,161.12	3,186,593,275.60	2,034,618,691.00	1,353,650,868.96	3,388,269,559.96	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	55,999,684.32	30,757,544.00	86,757,228.32	57,057,798.00	29,722,052.00	86,779,850.00	0.0%
Books and Other Reference Materials		4200	919,080.19	4,764,493.93	5,683,574.12	757,101.00	29,284.00	786,385.00	-86.2%
Materials and Supplies		4300	174,828,535.04	162,411,115.21	337,239,650.25	228,769,743.00	435,367,959.07	664,137,702.07	96.9%
Noncapitalized Equipment		4400	11,002,131.56	52,247,421.39	63,249,552.95	2,762,778.00	1,690,400.00	4,453,178.00	-93.0%
Food		4700	2,749.00	1,836,075.00	1,838,824.00	11,000.00	1,345,376.00	1,356,376.00	-26.2%
TOTAL, BOOKS AND SUPPLIES			242,752,180.11	252,016,649.53	494,768,829.64	289,358,420.00	468,155,071.07	757,513,491.07	53.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	10,628,032.16	495,219,702.99	505,847,735.15	0.00	408,010,853.00	408,010,853.00	-19.3%
Travel and Conferences		5200	4,166,502.21	4,327,332.06	8,493,834.27	1,663,000.00	879,543.00	2,542,543.00	-70.1%
Dues and Memberships		5300	883,099.94	733,924.00	1,617,023.94	402,135.00	188,900.00	591,035.00	-63.4%
Insurance		5400 - 5499	152,024,709.00	0.00	152,024,709.00	163,869,093.00	0.00	163,869,093.00	7.8%
Operations and Housekeeping Services		5500	197,385,089.52	18,127,377.03	215,512,466.55	187,800,036.00	22,702,000.00	210,502,036.00	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,183,984.72	14,482,635.64	29,666,620.36	14,043,781.00	2,455,820.00	16,499,601.00	-44.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(363,022.18)	357,233.83	(5,788.35)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	320,851,975.87	290,399,357.39	611,251,333.26	178,138,658.00	119,847,316.00	297,985,974.00	-51.2%
Communications		5900	30,552,710.60	627,909.12	31,180,619.72	34,543,880.00	314,435.00	34,858,315.00	11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			731,313,081.84	824,275,472.06	1,555,588,553.90	580,460,583.00	554,398,867.00	1,134,859,450.00	-27.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,501.00	202,134.00	212,635.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	816,230.73	6,222,226.97	7,038,457.70	43,362,438.00	4,468,806.00	47,831,244.00	579.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,140,029.27	16,496,843.92	22,636,873.19	1,790,078.00	25,900.00	1,815,978.00	-92.0%
Equipment Replacement		6500	0.00	0.00	0.00	5,264,232.00	0.00	5,264,232.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
TOTAL, CAPITAL OUTLAY			6,966,761.00	22,921,204.89	29,887,965.89	50,416,748.00	4,494,706.00	54,911,454.00	83.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	91,179.00	0.00	91,179.00	538,966.00	0.00	538,966.00	491.1%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	6,455,375.00	0.00	6,455,375.00	6,000,000.00	0.00	6,000,000.00	-7.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	20,400.00	20,400.00	0.00	0.00	0.00	-100.0%
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	863,820.00	0.00	863,820.00	1,003,008.00	0.00	1,003,008.00	16.1%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,243,676.98	0.00	2,243,676.98	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,654,050.98	20,400.00	9,674,450.98	7,553,474.00	0.00	7,553,474.00	-21.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(284,564,427.56)	284,564,427.56	0.00	(229,479,152.00)	229,479,152.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(52,606,396.71)	0.00	(52,606,396.71)	(54,699,680.00)	0.00	(54,699,680.00)	4.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(337,170,824.27)	284,564,427.56	(52,606,396.71)	(284,178,832.00)	229,479,152.00	(54,699,680.00)	4.0%
TOTAL, EXPENDITURES			6,253,891,137.03	5,035,199,895.59	11,289,091,032.62	6,978,714,723.00	4,366,644,898.03	11,345,359,621.03	0.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	0.0%

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)	
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	30,398,917.96	0.00	30,398,917.96	92,624,759.00	0.00	92,624,759.00	204.7%
(a) TOTAL, INTERFUND TRANSFERS IN			60,398,917.96	0.00	60,398,917.96	122,624,759.00	0.00	122,624,759.00	103.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	334,261,991.00	77,038.54	334,339,029.54	69,117,005.00	0.00	69,117,005.00	-79.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			334,261,991.00	77,038.54	334,339,029.54	69,117,005.00	0.00	69,117,005.00	-79.3%
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	9,250,000.00	0.00	9,250,000.00	10,000.00	0.00	10,000.00	-99.9%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	338,147,725.80	0.00	338,147,725.80	934,360.00	0.00	934,360.00	-99.7%
(c) TOTAL, SOURCES			347,397,725.80	0.00	347,397,725.80	944,360.00	0.00	944,360.00	-99.7%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,855,973,558.50)	1,855,973,558.50	0.00	(1,755,247,938.00)	1,755,247,938.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,855,973,558.50)	1,855,973,558.50	0.00	(1,755,247,938.00)	1,755,247,938.00	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)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,782,438,905.74)	1,855,896,519.96	73,457,614.22	(1,700,795,824.00)	1,755,247,938.00	54,452,114.00	-25.9%

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

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,416,504,323.69	33,605,946.00	6,450,110,269.69	6,558,825,905.00	33,605,946.00	6,592,431,851.00	2.2%
2) Federal Revenue		8100-8299	1,369,004.26	765,275,793.45	766,644,797.71	1,769,989.00	719,000,384.00	720,770,373.00	-6.0%
3) Other State Revenue		8300-8599	159,440,870.70	1,826,225,399.00	1,985,666,269.70	137,456,597.00	1,617,494,175.00	1,754,950,772.00	-11.6%
4) Other Local Revenue		8600-8799	341,243,273.97	148,101,786.07	489,345,060.04	230,131,575.00	49,445,006.00	279,576,581.00	-42.9%
5) TOTAL, REVENUES			6,918,557,472.62	2,773,208,924.52	9,691,766,397.14	6,928,184,066.00	2,419,545,511.00	9,347,729,577.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	3,120,631,100.59	2,843,102,588.94	5,963,733,689.53	3,780,809,457.00	2,451,370,857.08	6,232,180,314.08	4.5%
2) Instruction - Related Services	2000-2999		1,185,100,069.87	616,225,749.52	1,801,325,819.39	1,154,422,138.00	600,671,983.46	1,755,094,121.46	-2.6%
3) Pupil Services	3000-3999		763,762,044.13	572,249,830.15	1,336,011,874.28	652,297,164.00	415,188,567.66	1,067,485,731.66	-20.1%
4) Ancillary Services	4000-4999		26,751,669.17	265,375,373.78	292,127,042.95	14,456,926.00	223,818,402.00	238,275,328.00	-18.4%
5) Community Services	5000-5999		2,520,132.61	2,362,856.00	4,882,988.61	2,944,199.00	979,416.00	3,923,615.00	-19.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		360,172,328.00	295,812,270.16	655,984,598.16	361,253,104.00	307,213,269.12	668,466,373.12	1.9%
8) Plant Services	8000-8999		783,649,400.53	440,050,827.04	1,223,700,227.57	1,004,043,901.00	367,402,402.71	1,371,446,303.71	12.1%
9) Other Outgo	9000-9999		11,304,392.13	20,400.00	11,324,792.13	8,487,834.00	0.00	8,487,834.00	-25.1%
10) TOTAL, EXPENDITURES			6,253,891,137.03	5,035,199,895.59	11,289,091,032.62	6,978,714,723.00	4,366,644,898.03	11,345,359,621.03	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			664,666,335.59	(2,261,990,971.07)	(1,597,324,635.48)	(50,530,657.00)	(1,947,099,387.03)	(1,997,630,044.03)	25.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		60,398,917.96	0.00	60,398,917.96	122,624,759.00	0.00	122,624,759.00	103.0%
b) Transfers Out	7600-7629		334,261,991.00	77,038.54	334,339,029.54	69,117,005.00	0.00	69,117,005.00	-79.3%
2) Other Sources/Uses									
a) Sources	8930-8979		347,397,725.80	0.00	347,397,725.80	944,360.00	0.00	944,360.00	-99.7%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,855,973,558.50)	1,855,973,558.50	0.00	(1,755,247,938.00)	1,755,247,938.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,782,438,905.74)	1,855,896,519.96	73,457,614.22	(1,700,795,824.00)	1,755,247,938.00	54,452,114.00	-25.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,117,772,570.15)	(406,094,451.11)	(1,523,867,021.26)	(1,751,326,481.00)	(191,851,449.03)	(1,943,177,930.03)	27.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		3,568,205,325.91	889,657,276.35	4,457,862,602.26	2,507,197,945.41	476,934,844.03	2,984,132,789.44	-33.1%

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

			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)	
Description	Function Codes	Object Codes							
b) Audit Adjustments		9793	56,765,189.65	226,726.75	56,991,916.40	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,624,970,515.56	889,884,003.10	4,514,854,518.66	2,507,197,945.41	476,934,844.03	2,984,132,789.44	-33.9%
d) Other Restatements		9795	0.00	(6,854,707.96)	(6,854,707.96)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,624,970,515.56	883,029,295.14	4,507,999,810.70	2,507,197,945.41	476,934,844.03	2,984,132,789.44	-33.8%
2) Ending Balance, June 30 (E + F1e)			2,507,197,945.41	476,934,844.03	2,984,132,789.44	755,871,464.41	285,083,395.00	1,040,954,859.41	-65.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,924,517.03	0.00	2,924,517.03	2,924,517.00	0.00	2,924,517.00	0.0%
Stores		9712	35,307,965.51	0.00	35,307,965.51	35,307,966.00	0.00	35,307,966.00	0.0%
Prepaid Items		9713	12,372,344.75	18,535.05	12,390,879.80	12,372,345.00	18,535.00	12,390,880.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	476,916,308.98	476,916,308.98	0.00	285,064,860.00	285,064,860.00	-40.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	46,110,802.00	0.00	46,110,802.00	109,492,478.00	0.00	109,492,478.00	137.5%
d) Assigned									
Other Assignments (by Resource/Object)		9780	622,760,353.84	0.00	622,760,353.84	227,809,994.00	0.00	227,809,994.00	-63.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	119,800,000.00	0.00	119,800,000.00	114,300,000.00	0.00	114,300,000.00	-4.6%
Unassigned/Unappropriated Amount		9790	1,667,921,962.28	0.00	1,667,921,962.28	253,664,164.41	0.00	253,664,164.41	-84.8%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	187,171.06	0.00
5810	Other Restricted Federal	11,861,708.88	6,483,097.00
6019	Student Support and Professional Development Discretionary Block Grant	78,851,212.96	39,776,653.00
6211	Literacy Coaches and Reading Specialists Grant Program	53,206,394.73	15,654,616.00
6332	CA Community Schools Partnership Act - Implementation Grant	17,957,298.47	3,775,221.00
6383	Golden State Pathways Program	38,922,782.25	18,675,874.00
6500	Special Education	1,209,173.75	0.00
6547	Special Education Early Intervention Preschool Grant	7,812,925.79	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	76,589,134.93	72,939,009.00
7085	Learning Communities for School Success Program	703,771.52	0.00
7311	Classified School Employee Professional Development Block Grant	161,403.12	0.00
7339	Dual Enrollment Opportunities	10,781,744.49	0.00
7399	LCFF Equity Multiplier	56,745,300.71	57,542,144.00
7810	Other Restricted State	6,875,657.71	0.00
9010	Other Restricted Local	115,050,628.61	70,218,246.00
Total, Restricted Balance		476,916,308.98	285,064,860.00

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	40,083,701.51	38,641,921.00	-3.6%
5) TOTAL, REVENUES			40,083,701.51	38,641,921.00	-3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,278,939.89	31,246,877.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	7,911,393.60	6,859,260.00	-13.3%
6) Capital Outlay		6000-6999	480,681.56	73,040.00	-84.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,671,015.05	38,179,177.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,412,686.46	462,744.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,412,686.46	462,744.00	-67.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,197,206.22	53,609,892.68	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,197,206.22	53,609,892.68	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,197,206.22	53,609,892.68	2.7%
2) Ending Balance, June 30 (E + F1e)			53,609,892.68	54,072,636.68	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,880,742.20	4,880,742.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,729,150.48	49,191,894.68	0.9%
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					

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	37,258,808.16		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	13,194,849.03		
3) Accounts Receivable		9200	181,391.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,880,742.20		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	49,559.89		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			55,565,350.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,955,457.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			1,955,457.90		
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)			53,609,892.68		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	40,083,701.51	38,641,921.00	-3.6%
TOTAL, REVENUES			40,083,701.51	38,641,921.00	-3.6%
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	30,278,939.89	31,246,877.00	3.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,278,939.89	31,246,877.00	3.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,911,393.60	6,859,260.00	-13.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,911,393.60	6,859,260.00	-13.3%
CAPITAL OUTLAY					
Equipment		6400	480,681.56	73,040.00	-84.8%
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			480,681.56	73,040.00	-84.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			38,671,015.05	38,179,177.00	-1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	40,083,701.51	38,641,921.00	-3.6%
5) TOTAL, REVENUES			40,083,701.51	38,641,921.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		38,671,015.05	38,179,177.00	-1.3%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,671,015.05	38,179,177.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,412,686.46	462,744.00	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,412,686.46	462,744.00	-67.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,197,206.22	53,609,892.68	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,197,206.22	53,609,892.68	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,197,206.22	53,609,892.68	2.7%
2) Ending Balance, June 30 (E + F1e)			53,609,892.68	54,072,636.68	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,880,742.20	4,880,742.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,729,150.48	49,191,894.68	0.9%
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
8210	Student Activity Funds	48,729,150.48	49,191,894.68
Total, Restricted Balance		48,729,150.48	49,191,894.68

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	16,299,068.00	16,299,068.00	0.0%
3) Other State Revenue		8300-8599	146,906,854.00	154,091,256.00	4.9%
4) Other Local Revenue		8600-8799	3,910,232.75	3,374,475.00	-13.7%
5) TOTAL, REVENUES			167,116,154.75	173,764,799.00	4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	75,590,188.94	75,146,194.00	-0.6%
2) Classified Salaries		2000-2999	26,899,459.85	20,803,657.00	-22.7%
3) Employee Benefits		3000-3999	49,014,723.48	51,546,823.00	5.2%
4) Books and Supplies		4000-4999	4,522,219.88	34,508,055.04	663.1%
5) Services and Other Operating Expenditures		5000-5999	18,454,211.76	15,585,514.00	-15.5%
6) Capital Outlay		6000-6999	1,228,588.70	885,000.00	-28.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,360,337.46	7,131,619.00	-3.1%
9) TOTAL, EXPENDITURES			183,069,730.07	205,606,862.04	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,953,575.32)	(31,842,063.04)	99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,953,575.32)	(31,842,063.04)	99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,695,901.13	31,857,062.32	-33.2%
b) Audit Adjustments		9793	114,736.51	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			47,810,637.64	31,857,062.32	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,810,637.64	31,857,062.32	-33.4%
2) Ending Balance, June 30 (E + F1e)			31,857,062.32	14,999.28	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	21,607.02	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,802,516.26	0.00	-100.0%
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	14,017,939.04	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.72)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,409,104.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(566,701.91)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	15,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	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	343,915.58		
4) Due from Grantor Government		9290	557,177.26		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	21,607.02		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			32,780,101.96		
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	923,039.64		
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			923,039.64		
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)			31,857,062.32		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,262,025.00	1,262,025.00	0.0%
All Other Federal Revenue	All Other	8290	15,037,043.00	15,037,043.00	0.0%
TOTAL, FEDERAL REVENUE			16,299,068.00	16,299,068.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	133,510,861.00	140,400,058.00	5.2%
All Other State Revenue	All Other	8590	13,395,993.00	13,691,198.00	2.2%
TOTAL, OTHER STATE REVENUE			146,906,854.00	154,091,256.00	4.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	85,000.00	85,000.00	0.0%
Interest		8660	1,148,589.84	717,391.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	566,701.91	741,143.00	30.8%
Fees and Contracts					
Adult Education Fees		8671	460,162.00	460,162.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,649,779.00	1,370,779.00	-16.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,910,232.75	3,374,475.00	-13.7%
TOTAL, REVENUES			167,116,154.75	173,764,799.00	4.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	45,188,810.45	48,271,904.00	6.8%
Certificated Pupil Support Salaries		1200	3,948,705.57	3,999,270.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	25,950,599.70	22,875,020.00	-11.9%
Other Certificated Salaries		1900	502,073.22	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			75,590,188.94	75,146,194.00	-0.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,143,657.40	1,000,244.00	-12.5%
Classified Support Salaries		2200	9,564,223.85	7,134,741.00	-25.4%
Classified Supervisors' and Administrators' Salaries		2300	190,400.20	184,819.00	-2.9%
Clerical, Technical and Office Salaries		2400	14,326,437.19	11,015,419.00	-23.1%
Other Classified Salaries		2900	1,674,741.21	1,468,434.00	-12.3%
TOTAL, CLASSIFIED SALARIES			26,899,459.85	20,803,657.00	-22.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,411,177.88	14,127,504.00	5.3%
PERS		3201-3202	7,537,122.73	5,788,299.00	-23.2%
OASDI/Medicare/Alternative		3301-3302	3,346,138.03	2,842,405.00	-15.1%
Health and Welfare Benefits		3401-3402	16,448,751.96	19,455,262.00	18.3%
Unemployment Insurance		3501-3502	51,178.11	66,792.00	30.5%
Workers' Compensation		3601-3602	1,785,857.31	1,556,300.00	-12.9%
OPEB, Allocated		3701-3702	4,249,992.57	5,419,616.00	27.5%
OPEB, Active Employees		3751-3752	2,184,504.89	2,290,645.00	4.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,014,723.48	51,546,823.00	5.2%
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	4,107,248.26	34,508,055.04	740.2%
Noncapitalized Equipment		4400	414,971.62	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,522,219.88	34,508,055.04	663.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	297,378.24	112,026.00	-62.3%
Dues and Memberships		5300	44,932.54	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,581,887.50	3,332,500.00	-7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	710,485.94	204,264.00	-71.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,788.35	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	13,194,948.27	11,260,224.00	-14.7%
Communications		5900	618,790.92	676,500.00	9.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,454,211.76	15,585,514.00	-15.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,970.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	949.04	0.00	-100.0%
Equipment		6400	1,218,669.66	885,000.00	-27.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,228,588.70	885,000.00	-28.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,360,337.46	7,131,619.00	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,360,337.46	7,131,619.00	-3.1%
TOTAL, EXPENDITURES			183,069,730.07	205,606,862.04	12.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	16,299,068.00	16,299,068.00	0.0%
3) Other State Revenue		8300-8599	146,906,854.00	154,091,256.00	4.9%
4) Other Local Revenue		8600-8799	3,910,232.75	3,374,475.00	-13.7%
5) TOTAL, REVENUES			167,116,154.75	173,764,799.00	4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		69,401,959.42	112,248,453.04	61.7%
2) Instruction - Related Services	2000-2999		74,485,995.31	58,398,140.00	-21.6%
3) Pupil Services	3000-3999		6,122,020.10	6,469,497.00	5.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,360,337.46	7,131,619.00	-3.1%
8) Plant Services	8000-8999		25,699,417.78	21,359,153.00	-16.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			183,069,730.07	205,606,862.04	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,953,575.32)	(31,842,063.04)	99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,953,575.32)	(31,842,063.04)	99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,695,901.13	31,857,062.32	-33.2%
b) Audit Adjustments		9793	114,736.51	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			47,810,637.64	31,857,062.32	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,810,637.64	31,857,062.32	-33.4%
2) Ending Balance, June 30 (E + F1e)			31,857,062.32	14,999.28	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	21,607.02	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,802,516.26	0.00	-100.0%
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	14,017,939.04	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.72)	New

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	3,741,773.00	0.00
6391	Adult Education Program	1,649,096.55	0.00
7810	Other Restricted State	12,411,646.71	0.00
Total, Restricted Balance		17,802,516.26	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	8,072,664.00	8,188,813.00	1.4%
3) Other State Revenue		8300-8599	293,908,072.71	225,976,288.00	-23.1%
4) Other Local Revenue		8600-8799	4,775,577.72	175,121.00	-96.3%
5) TOTAL, REVENUES			306,756,314.43	234,340,222.00	-23.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	73,231,625.99	65,562,193.00	-10.5%
2) Classified Salaries		2000-2999	91,037,033.24	77,408,924.00	-15.0%
3) Employee Benefits		3000-3999	97,564,896.48	91,630,572.00	-6.1%
4) Books and Supplies		4000-4999	17,365,663.88	71,540,895.03	312.0%
5) Services and Other Operating Expenditures		5000-5999	10,275,617.50	4,724,392.00	-54.0%
6) Capital Outlay		6000-6999	470,186.49	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,056,855.73	23,456,764.00	-2.5%
9) TOTAL, EXPENDITURES			314,001,879.31	334,323,740.03	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,245,564.88)	(99,983,518.03)	1,279.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(7,245,564.88)	(99,983,518.03)	1,279.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,557,043.08	100,024,005.82	-7.0%
b) Audit Adjustments		9793	(287,472.38)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,269,570.70	100,024,005.82	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,269,570.70	100,024,005.82	-6.8%
2) Ending Balance, June 30 (E + F1e)			100,024,005.82	40,487.79	-100.0%
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	1,757,078.19	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,160,318.79	0.39	-100.0%
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	9,106,608.84	40,488.00	-99.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.60)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	103,732,531.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,235,678.38)		
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	25,339,487.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,757,078.19		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			128,593,418.57		
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	28,569,412.75		
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			28,569,412.75		
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)			100,024,005.82		
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	8,072,664.00	8,188,813.00	1.4%
TOTAL, FEDERAL REVENUE			8,072,664.00	8,188,813.00	1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	269,935,835.00	225,221,970.00	-16.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,972,237.71	754,318.00	-96.9%
TOTAL, OTHER STATE REVENUE			293,908,072.71	225,976,288.00	-23.1%
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	3,340,187.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	694,125.61	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	718,857.00	120,000.00	-83.3%
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	22,407.59	55,121.00	146.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,775,577.72	175,121.00	-96.3%
TOTAL, REVENUES			306,756,314.43	234,340,222.00	-23.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	55,362,325.32	47,670,135.00	-13.9%
Certificated Pupil Support Salaries		1200	1,667,105.79	1,934,629.00	16.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,984,901.38	15,853,778.00	-0.8%
Other Certificated Salaries		1900	217,293.50	103,651.00	-52.3%
TOTAL, CERTIFICATED SALARIES			73,231,625.99	65,562,193.00	-10.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	70,321,265.12	58,987,406.00	-16.1%
Classified Support Salaries		2200	12,779,963.62	10,062,375.00	-21.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,893,976.94	8,249,444.00	4.5%
Other Classified Salaries		2900	41,827.56	109,699.00	162.3%
TOTAL, CLASSIFIED SALARIES			91,037,033.24	77,408,924.00	-15.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,074,631.17	12,522,856.00	-11.0%
PERS		3201-3202	22,358,489.68	18,619,245.00	-16.7%
OASDI/Medicare/Alternative		3301-3302	8,291,817.93	6,708,243.00	-19.1%
Health and Welfare Benefits		3401-3402	37,061,552.51	36,885,479.00	-0.5%
Unemployment Insurance		3501-3502	81,821.83	73,294.00	-10.4%
Workers' Compensation		3601-3602	2,837,069.41	2,319,124.00	-18.3%
OPEB, Allocated		3701-3702	9,926,219.65	10,169,220.00	2.4%
OPEB, Active Employees		3751-3752	2,933,294.30	4,333,111.00	47.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			97,564,896.48	91,630,572.00	-6.1%
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	17,342,844.76	71,540,895.03	312.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	22,819.12	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,365,663.88	71,540,895.03	312.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	117,033.69	87,625.00	-25.1%
Dues and Memberships		5300	7,854.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,078,109.49	2,721,098.00	-46.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	401,689.37	98,454.00	-75.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,133,880.95	274,535.00	-91.2%
Communications		5900	1,537,050.00	1,542,680.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,275,617.50	4,724,392.00	-54.0%
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	436,466.08	0.00	-100.0%
Equipment		6400	33,720.41	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			470,186.49	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	24,056,855.73	23,456,764.00	-2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,056,855.73	23,456,764.00	-2.5%
TOTAL, EXPENDITURES			314,001,879.31	334,323,740.03	6.5%
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	8,072,664.00	8,188,813.00	1.4%
3) Other State Revenue		8300-8599	293,908,072.71	225,976,288.00	-23.1%
4) Other Local Revenue		8600-8799	4,775,577.72	175,121.00	-96.3%
5) TOTAL, REVENUES			306,756,314.43	234,340,222.00	-23.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		212,894,510.96	195,453,654.03	-8.2%
2) Instruction - Related Services	2000-2999		42,605,500.90	89,462,053.00	110.0%
3) Pupil Services	3000-3999		2,404,962.70	2,771,454.00	15.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,056,855.73	23,456,764.00	-2.5%
8) Plant Services	8000-8999		32,040,049.02	23,179,815.00	-27.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			314,001,879.31	334,323,740.03	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,245,564.88)	(99,983,518.03)	1,279.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(7,245,564.88)	(99,983,518.03)	1,279.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,557,043.08	100,024,005.82	-7.0%
b) Audit Adjustments		9793	(287,472.38)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			107,269,570.70	100,024,005.82	-6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,269,570.70	100,024,005.82	-6.8%
2) Ending Balance, June 30 (E + F1e)			100,024,005.82	40,487.79	-100.0%
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	1,757,078.19	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,160,318.79	0.39	-100.0%
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	9,106,608.84	40,488.00	-99.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.60)	New

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	1,935,740.40	0.00
7810	Other Restricted State	87,224,578.39	.39
Total, Restricted Balance		89,160,318.79	.39

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	396,109,354.77	386,219,711.00	-2.5%
3) Other State Revenue		8300-8599	109,151,670.25	108,035,451.00	-1.0%
4) Other Local Revenue		8600-8799	11,414,583.12	9,287,029.00	-18.6%
5) TOTAL, REVENUES			516,675,608.14	503,542,191.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	181,860,891.91	197,581,345.00	8.6%
3) Employee Benefits		3000-3999	150,291,843.38	169,994,241.00	13.1%
4) Books and Supplies		4000-4999	186,795,969.86	186,893,867.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	3,174,510.24	2,906,342.00	-8.4%
6) Capital Outlay		6000-6999	1,565,804.00	2,569,030.00	64.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,189,203.52	24,111,297.00	13.8%
9) TOTAL, EXPENDITURES			544,878,222.91	584,056,122.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,202,614.77)	(80,513,931.00)	185.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,802,614.77)	(80,513,931.00)	189.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	273,829,999.24	246,310,094.93	-10.0%
b) Audit Adjustments		9793	282,710.46	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			274,112,709.70	246,310,094.93	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,112,709.70	246,310,094.93	-10.1%
2) Ending Balance, June 30 (E + F1e)			246,310,094.93	165,796,163.93	-32.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	12,110,285.00	12,110,285.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	234,199,809.93	153,685,879.80	-34.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.87)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	164,826,110.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,648,147.39)		
b) in Banks		9120	(33,682.84)		
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	26,154.38		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,012,181.36		
4) Due from Grantor Government		9290	79,256,323.67		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	12,110,285.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			257,549,225.14		
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	10,316,666.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	922,463.84		
6) TOTAL, LIABILITIES			11,239,130.21		
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)			246,310,094.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	373,649,913.02	366,333,441.00	-2.0%
Donated Food Commodities		8221	22,396,704.75	19,886,270.00	-11.2%
All Other Federal Revenue		8290	62,737.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			396,109,354.77	386,219,711.00	-2.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	109,151,670.25	108,035,451.00	-1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			109,151,670.25	108,035,451.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,901,155.24	1,879,465.00	-1.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,413,040.83	7,348,918.00	-0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,557,597.39	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	542,789.66	58,646.00	-89.2%
TOTAL, OTHER LOCAL REVENUE			11,414,583.12	9,287,029.00	-18.6%
TOTAL, REVENUES			516,675,608.14	503,542,191.00	-2.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	172,387,349.10	177,521,635.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	600,306.42	552,347.00	-8.0%
Clerical, Technical and Office Salaries		2400	8,870,999.09	19,488,425.00	119.7%
Other Classified Salaries		2900	2,237.30	18,938.00	746.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			181,860,891.91	197,581,345.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,464,446.19	52,174,988.00	7.7%
OASDI/Medicare/Alternative		3301-3302	14,070,557.44	15,117,994.00	7.4%
Health and Welfare Benefits		3401-3402	63,955,744.81	71,704,284.00	12.1%
Unemployment Insurance		3501-3502	91,022.95	100,174.00	10.1%
Workers' Compensation		3601-3602	3,170,458.25	3,204,755.00	1.1%
OPEB, Allocated		3701-3702	16,963,920.08	19,310,772.00	13.8%
OPEB, Active Employees		3751-3752	3,575,693.66	8,381,274.00	134.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			150,291,843.38	169,994,241.00	13.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,492,930.39	6,718,009.00	3.5%
Noncapitalized Equipment		4400	424,908.09	440,787.00	3.7%
Food		4700	179,878,131.38	179,735,071.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			186,795,969.86	186,893,867.00	0.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	705,746.83	941,144.00	33.4%
Dues and Memberships		5300	19,000.00	19,714.00	3.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	474,905.00	482,865.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	171,198.04	170,502.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,705,025.37	1,189,773.00	-30.2%
Communications		5900	98,635.00	102,344.00	3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,174,510.24	2,906,342.00	-8.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,565,804.00	2,569,030.00	64.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,565,804.00	2,569,030.00	64.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	21,189,203.52	24,111,297.00	13.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,189,203.52	24,111,297.00	13.8%
TOTAL, EXPENDITURES			544,878,222.91	584,056,122.00	7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	400,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	0.00	-100.0%
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)			400,000.00	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	396,109,354.77	386,219,711.00	-2.5%
3) Other State Revenue		8300-8599	109,151,670.25	108,035,451.00	-1.0%
4) Other Local Revenue		8600-8799	11,414,583.12	9,287,029.00	-18.6%
5) TOTAL, REVENUES			516,675,608.14	503,542,191.00	-2.5%
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		512,631,534.45	556,043,823.00	8.5%
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		21,189,203.52	24,111,297.00	13.8%
8) Plant Services	8000-8999		11,057,484.94	3,901,002.00	-64.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			544,878,222.91	584,056,122.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(28,202,614.77)	(80,513,931.00)	185.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,802,614.77)	(80,513,931.00)	189.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	273,829,999.24	246,310,094.93	-10.0%
b) Audit Adjustments		9793	282,710.46	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			274,112,709.70	246,310,094.93	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,112,709.70	246,310,094.93	-10.1%
2) Ending Balance, June 30 (E + F1e)			246,310,094.93	165,796,163.93	-32.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	12,110,285.00	12,110,285.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	234,199,809.93	153,685,879.80	-34.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.87)	New

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	216,716,078.52	153,685,879.52
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	12,753,084.28	.28
5330	Child Nutrition: Summer Food Service Program Operations	4,653,624.63	0.00
7810	Other Restricted State	77,022.50	0.00
Total, Restricted Balance		234,199,809.93	153,685,879.80

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	12,437,707.18	0.00	-100.0%
5) TOTAL, REVENUES			12,437,707.18	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,437,707.18	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	92,624,759.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(92,624,759.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,437,707.18	(92,624,759.00)	-844.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	577,007,955.30	590,254,758.31	2.3%
b) Audit Adjustments		9793	809,095.83	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			577,817,051.13	590,254,758.31	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			577,817,051.13	590,254,758.31	2.2%
2) Ending Balance, June 30 (E + F1e)			590,254,758.31	497,629,999.31	-15.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	590,254,758.31	497,629,999.31	-15.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	602,842,101.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,587,343.08)		
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			590,254,758.31		
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)			590,254,758.31		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,317,101.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,120,605.79	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,437,707.18	0.00	-100.0%
TOTAL, REVENUES			12,437,707.18	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	92,624,759.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	92,624,759.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(92,624,759.00)	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	12,437,707.18	0.00	-100.0%
5) TOTAL, REVENUES			12,437,707.18	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,437,707.18	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	92,624,759.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(92,624,759.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,437,707.18	(92,624,759.00)	-844.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	577,007,955.30	590,254,758.31	2.3%
b) Audit Adjustments		9793	809,095.83	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			577,817,051.13	590,254,758.31	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			577,817,051.13	590,254,758.31	2.2%
2) Ending Balance, June 30 (E + F1e)			590,254,758.31	497,629,999.31	-15.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	590,254,758.31	497,629,999.31	-15.7%
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	68,089,275.00	36,159,214.00	-46.9%
5) TOTAL, REVENUES			68,089,275.00	36,159,214.00	-46.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	59,611,794.00	172,542,976.00	189.4%
3) Employee Benefits		3000-3999	32,502,531.00	92,205,298.00	183.7%
4) Books and Supplies		4000-4999	3,607,593.19	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	40,947,955.26	6,697,965.00	-83.6%
6) Capital Outlay		6000-6999	1,220,937,109.00	3,105,970,527.00	154.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,357,606,982.45	3,377,416,766.00	148.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,289,517,707.45)	(3,341,257,552.00)	159.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	224,676,428.00	0.00	-100.0%
b) Transfers Out		7600-7629	73,192,259.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	650,000,000.00	4,270,000,000.00	556.9%
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			801,484,169.00	4,270,000,000.00	432.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(488,033,538.45)	928,742,448.00	-290.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,666,659,274.16	1,182,525,650.00	-29.0%
b) Audit Adjustments		9793	3,899,914.29	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,670,559,188.45	1,182,525,650.00	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,670,559,188.45	1,182,525,650.00	-29.2%
2) Ending Balance, June 30 (E + F1e)			1,182,525,650.00	2,111,268,098.00	78.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,180,510,325.00	2,110,768,098.00	78.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,515,325.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,377,210,722.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(23,135,273.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,522,954.00		
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			1,363,098,403.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	180,572,753.00		
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			180,572,753.00		
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)			1,182,525,650.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	806,022.00	1,350,000.00	67.5%
Interest		8660	44,775,474.00	34,809,214.00	-22.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	23,614,065.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	(1,106,286.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			68,089,275.00	36,159,214.00	-46.9%
TOTAL, REVENUES			68,089,275.00	36,159,214.00	-46.9%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	9,377,259.00	81,770,357.00	772.0%
Classified Supervisors' and Administrators' Salaries		2300	8,785,371.00	15,821,721.00	80.1%
Clerical, Technical and Office Salaries		2400	41,447,893.00	74,950,898.00	80.8%
Other Classified Salaries		2900	1,271.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			59,611,794.00	172,542,976.00	189.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	18,085.00	0.00	-100.0%
PERS		3201-3202	15,417,928.00	45,631,551.00	196.0%
OASDI/Medicare/Alternative		3301-3302	4,387,804.00	13,200,466.00	200.8%
Health and Welfare Benefits		3401-3402	7,524,854.00	23,919,084.00	217.9%
Unemployment Insurance		3501-3502	30,437.00	86,993.00	185.8%
Workers' Compensation		3601-3602	1,047,175.00	2,798,635.00	167.3%
OPEB, Allocated		3701-3702	2,319,923.00	3,997,796.00	72.3%
OPEB, Active Employees		3751-3752	1,756,325.00	2,570,773.00	46.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,502,531.00	92,205,298.00	183.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,435,092.00	0.00	-100.0%
Noncapitalized Equipment		4400	172,501.19	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,607,593.19	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	226,265.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	973.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,248.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,598,357.26	6,697,965.00	-83.5%
Communications		5900	84,112.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,947,955.26	6,697,965.00	-83.6%
CAPITAL OUTLAY					
Land		6100	9,870.00	0.00	-100.0%
Land Improvements		6170	11,535,430.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,206,112,131.00	3,105,970,527.00	157.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,279,678.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,220,937,109.00	3,105,970,527.00	154.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,357,606,982.45	3,377,416,766.00	148.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	224,676,428.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			224,676,428.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	51,825,718.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	21,366,541.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			73,192,259.00	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	650,000,000.00	4,270,000,000.00	556.9%
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			650,000,000.00	4,270,000,000.00	556.9%
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)			801,484,169.00	4,270,000,000.00	432.8%

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	68,089,275.00	36,159,214.00	-46.9%
5) TOTAL, REVENUES			68,089,275.00	36,159,214.00	-46.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,357,475,941.45	3,377,416,766.00	148.8%
9) Other Outgo	9000-9999	Except 7600-7699	131,041.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,357,606,982.45	3,377,416,766.00	148.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,289,517,707.45)	(3,341,257,552.00)	159.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	224,676,428.00	0.00	-100.0%
b) Transfers Out		7600-7629	73,192,259.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	650,000,000.00	4,270,000,000.00	556.9%
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			801,484,169.00	4,270,000,000.00	432.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(488,033,538.45)	928,742,448.00	-290.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,666,659,274.16	1,182,525,650.00	-29.0%
b) Audit Adjustments		9793	3,899,914.29	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,670,559,188.45	1,182,525,650.00	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,670,559,188.45	1,182,525,650.00	-29.2%
2) Ending Balance, June 30 (E + F1e)			1,182,525,650.00	2,111,268,098.00	78.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,180,510,325.00	2,110,768,098.00	78.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,515,325.00	0.00	-100.0%
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	1,180,510,325.00	2,110,768,098.00
Total, Restricted Balance		1,180,510,325.00	2,110,768,098.00

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	90,827,293.00	92,921,000.00	2.3%
5) TOTAL, REVENUES			90,827,293.00	92,921,000.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	620,112.00	739,058.00	19.2%
3) Employee Benefits		3000-3999	352,279.00	343,927.00	-2.4%
4) Books and Supplies		4000-4999	0.00	79,925.00	New
5) Services and Other Operating Expenditures		5000-5999	827,643.33	31,509,336.00	3,707.1%
6) Capital Outlay		6000-6999	6,000,444.00	82,873,904.00	1,281.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,800,478.33	115,546,150.00	1,381.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			83,026,814.67	(22,625,150.00)	-127.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	110,040,092.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(110,040,092.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,013,277.33)	(22,625,150.00)	-16.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,103,365.47	70,215,357.00	-27.7%
b) Audit Adjustments		9793	125,268.86	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			97,228,634.33	70,215,357.00	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,228,634.33	70,215,357.00	-27.8%
2) Ending Balance, June 30 (E + F1e)			70,215,357.00	47,590,207.00	-32.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	70,215,357.00	47,590,207.00	-32.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	66,205,763.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,341,168.00)		
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	7,358,727.00		
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			72,223,322.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,007,965.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,007,965.00		
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)			70,215,357.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,588,002.00	2,931,000.00	13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	937,613.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	87,301,678.00	89,990,000.00	3.1%
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			90,827,293.00	92,921,000.00	2.3%
TOTAL, REVENUES			90,827,293.00	92,921,000.00	2.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	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	4,041.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	115,317.00	114,802.00	-0.4%
Clerical, Technical and Office Salaries		2400	500,754.00	618,143.00	23.4%
Other Classified Salaries		2900	0.00	6,113.00	New
TOTAL, CLASSIFIED SALARIES			620,112.00	739,058.00	19.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	164,855.00	193,503.00	17.4%
OASDI/Medicare/Alternative		3301-3302	46,016.00	56,402.00	22.6%
Health and Welfare Benefits		3401-3402	93,405.60	58,256.00	-37.6%
Unemployment Insurance		3501-3502	310.00	376.00	21.3%
Workers' Compensation		3601-3602	10,790.00	11,987.00	11.1%
OPEB, Allocated		3701-3702	27,023.40	16,517.00	-38.9%
OPEB, Active Employees		3751-3752	9,879.00	6,886.00	-30.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			352,279.00	343,927.00	-2.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	79,925.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	79,925.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21.33	1,300.00	5,994.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	827,442.00	31,254,946.00	3,677.3%
Communications		5900	180.00	400.00	122.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			827,643.33	31,509,336.00	3,707.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,000,444.00	82,862,260.00	1,280.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000,444.00	82,873,904.00	1,281.1%
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			7,800,478.33	115,546,150.00	1,381.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	110,040,092.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			110,040,092.00	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 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)			(110,040,092.00)	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	90,827,293.00	92,921,000.00	2.3%
5) TOTAL, REVENUES			90,827,293.00	92,921,000.00	2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,787,845.00	2,634,141.00	47.3%
8) Plant Services	8000-8999		6,012,633.33	112,912,009.00	1,777.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,800,478.33	115,546,150.00	1,381.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			83,026,814.67	(22,625,150.00)	-127.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	110,040,092.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(110,040,092.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,013,277.33)	(22,625,150.00)	-16.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,103,365.47	70,215,357.00	-27.7%
b) Audit Adjustments		9793	125,268.86	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			97,228,634.33	70,215,357.00	-27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,228,634.33	70,215,357.00	-27.8%
2) Ending Balance, June 30 (E + F1e)			70,215,357.00	47,590,207.00	-32.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	70,215,357.00	47,590,207.00	-32.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
9010	Other Restricted Local	70,215,357.00	47,590,207.00
Total, Restricted Balance		70,215,357.00	47,590,207.00

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	205,899,774.00	373,116,311.00	81.2%
4) Other Local Revenue		8600-8799	640,087.00	2,596,200.00	305.6%
5) TOTAL, REVENUES			206,539,861.00	375,712,511.00	81.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,001,140.55	239,915,837.00	585.5%
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			35,001,140.55	239,915,837.00	585.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			171,538,720.45	135,796,674.00	-20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,825,718.00	0.00	-100.0%
b) Transfers Out		7600-7629	112,279,192.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,453,474.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			111,085,246.45	135,796,674.00	22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,008,912.46	143,139,330.00	347.2%
b) Audit Adjustments		9793	45,171.09	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			32,054,083.55	143,139,330.00	346.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,054,083.55	143,139,330.00	346.6%
2) Ending Balance, June 30 (E + F1e)			143,139,330.00	278,936,004.00	94.9%
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	143,139,330.00	278,936,004.00	94.9%
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	146,370,355.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,974,888.00)		
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	944,483.00		
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			144,339,950.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,200,620.00		
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			1,200,620.00		
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)			143,139,330.00		
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	205,899,774.00	373,116,311.00	81.2%
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			205,899,774.00	373,116,311.00	81.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,793,844.00	2,596,200.00	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,153,757.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			640,087.00	2,596,200.00	305.6%
TOTAL, REVENUES			206,539,861.00	375,712,511.00	81.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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	35,001,140.55	239,915,837.00	585.5%
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			35,001,140.55	239,915,837.00	585.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,001,140.55	239,915,837.00	585.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	49,134,166.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	2,691,552.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,825,718.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	112,279,192.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			112,279,192.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

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)			(60,453,474.00)	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	205,899,774.00	373,116,311.00	81.2%
4) Other Local Revenue		8600-8799	640,087.00	2,596,200.00	305.6%
5) TOTAL, REVENUES			206,539,861.00	375,712,511.00	81.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		35,001,140.55	239,915,837.00	585.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,001,140.55	239,915,837.00	585.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			171,538,720.45	135,796,674.00	-20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,825,718.00	0.00	-100.0%
b) Transfers Out		7600-7629	112,279,192.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,453,474.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			111,085,246.45	135,796,674.00	22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,008,912.46	143,139,330.00	347.2%
b) Audit Adjustments		9793	45,171.09	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			32,054,083.55	143,139,330.00	346.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,054,083.55	143,139,330.00	346.6%
2) Ending Balance, June 30 (E + F1e)			143,139,330.00	278,936,004.00	94.9%
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	143,139,330.00	278,936,004.00	94.9%
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	2026-27
		Estimated Actuals	Budget
7710	State School Facilities Projects	143,139,330.00	278,936,004.00
Total, Restricted Balance		143,139,330.00	278,936,004.00

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	780,144.00	0.00	-100.0%
3) Other State Revenue		8300-8599	134,642.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	99,775,482.90	100,076,816.00	0.3%
5) TOTAL, REVENUES			100,690,268.90	100,076,816.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	537,347.00	619,159.00	15.2%
3) Employee Benefits		3000-3999	225,273.00	296,479.00	31.6%
4) Books and Supplies		4000-4999	22,882.00	186,468.00	714.9%
5) Services and Other Operating Expenditures		5000-5999	980,261.00	15,883,403.00	1,520.3%
6) Capital Outlay		6000-6999	94,862,319.00	322,860,670.00	240.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	40,209.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			96,668,291.00	339,846,179.00	251.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,021,977.90	(239,769,363.00)	-6,061.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,693.00	0.00	-100.0%
b) Transfers Out		7600-7629	32,018,547.00	30,000,000.00	-6.3%
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			(31,898,854.00)	(30,000,000.00)	-6.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,876,876.10)	(269,769,363.00)	867.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	545,494,979.12	522,056,887.00	-4.3%
b) Audit Adjustments		9793	4,438,783.98	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			549,933,763.10	522,056,887.00	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,933,763.10	522,056,887.00	-5.1%
2) Ending Balance, June 30 (E + F1e)			522,056,887.00	252,287,524.00	-51.7%
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	6,093,027.00	6,093,027.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	515,631,431.00	245,988,289.00	-52.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	332,429.00	206,208.00	-38.0%
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	337,649,952.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,465,599.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	209,722,271.00		
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	2,963,517.00		
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	6,093,027.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	2,046,757.00		
10) TOTAL, ASSETS			552,009,925.00		
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	27,906,281.00		
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			27,906,281.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	2,046,757.00		
2) TOTAL, DEFERRED INFLOWS			2,046,757.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			522,056,887.00		
FEDERAL REVENUE					
FEMA		8281	540,595.00	0.00	-100.0%
All Other Federal Revenue		8290	239,549.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			780,144.00	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	134,642.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			134,642.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	66,287,068.00	68,329,000.00	3.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	67,616.00	New
Interest		8660	17,777,832.00	15,950,200.00	-10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,930.10)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	15,733,513.00	15,730,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,775,482.90	100,076,816.00	0.3%
TOTAL, REVENUES			100,690,268.90	100,076,816.00	-0.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	75,291.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	112,926.00	85,364.00	-24.4%
Clerical, Technical and Office Salaries		2400	349,130.00	533,795.00	52.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			537,347.00	619,159.00	15.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,131.00	163,462.00	101.5%
OASDI/Medicare/Alternative		3301-3302	24,903.00	47,375.00	90.2%
Health and Welfare Benefits		3401-3402	95,579.00	38,824.00	-59.4%
Unemployment Insurance		3501-3502	168.00	315.00	87.5%
Workers' Compensation		3601-3602	5,911.00	29,932.00	406.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	12,703.00	11,025.00	-13.2%
OPEB, Active Employees		3751-3752	4,878.00	5,546.00	13.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			225,273.00	296,479.00	31.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,882.00	186,468.00	714.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,882.00	186,468.00	714.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	605.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	979,656.00	15,883,403.00	1,521.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			980,261.00	15,883,403.00	1,520.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,497.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	31,980,240.00	322,860,670.00	909.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	62,878,582.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			94,862,319.00	322,860,670.00	240.3%
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	40,209.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,209.00	0.00	-100.0%
TOTAL, EXPENDITURES			96,668,291.00	339,846,179.00	251.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	119,693.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			119,693.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,018,547.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,018,547.00	30,000,000.00	-6.3%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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)			(31,898,854.00)	(30,000,000.00)	-6.0%

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	780,144.00	0.00	-100.0%
3) Other State Revenue		8300-8599	134,642.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	99,775,482.90	100,076,816.00	0.3%
5) TOTAL, REVENUES			100,690,268.90	100,076,816.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		96,628,082.00	339,846,179.00	251.7%
9) Other Outgo	9000-9999	Except 7600-7699	40,209.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			96,668,291.00	339,846,179.00	251.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,021,977.90	(239,769,363.00)	-6,061.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,693.00	0.00	-100.0%
b) Transfers Out		7600-7629	32,018,547.00	30,000,000.00	-6.3%
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			(31,898,854.00)	(30,000,000.00)	-6.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,876,876.10)	(269,769,363.00)	867.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	545,494,979.12	522,056,887.00	-4.3%
b) Audit Adjustments		9793	4,438,783.98	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			549,933,763.10	522,056,887.00	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,933,763.10	522,056,887.00	-5.1%
2) Ending Balance, June 30 (E + F1e)			522,056,887.00	252,287,524.00	-51.7%
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	6,093,027.00	6,093,027.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	515,631,431.00	245,988,289.00	-52.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	332,429.00	206,208.00	-38.0%
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
5650	FEMA Public Assistance Funds	91,816.00	0.00
7710	State School Facilities Projects	12,524,117.00	0.00
7810	Other Restricted State	1,940,135.00	0.00
9010	Other Restricted Local	501,075,363.00	245,988,289.00
Total, Restricted Balance		515,631,431.00	245,988,289.00

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	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,163,193,304.68	1,163,705,195.00	0.0%
5) TOTAL, REVENUES			1,232,741,833.64	1,233,253,724.00	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	1,513,323,361.96	1,513,323,362.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,513,323,361.96	1,513,323,362.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(280,581,528.32)	(280,069,638.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(280,581,528.32)	(280,069,638.00)	-0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,744,949,445.62	1,466,170,348.65	-16.0%
b) Audit Adjustments		9793	1,802,431.35	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,746,751,876.97	1,466,170,348.65	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,746,751,876.97	1,466,170,348.65	-16.1%
2) Ending Balance, June 30 (E + F1e)			1,466,170,348.65	1,186,100,710.65	-19.1%
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	1,466,170,348.65	1,186,100,710.65	-19.1%
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	1,039,904,103.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,276,931.32)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	461,235,000.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	141,286,074.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,609,148,246.92		
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	142,977,898.27		
2) TOTAL, DEFERRED INFLOWS			142,977,898.27		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,466,170,348.65		
FEDERAL REVENUE					
All Other Federal Revenue		8290	69,548,528.96	69,548,529.00	0.0%
TOTAL, FEDERAL REVENUE			69,548,528.96	69,548,529.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,088,262,288.00	1,088,262,288.00	0.0%
Unsecured Roll		8612	38,640,741.00	38,640,741.00	0.0%
Prior Years' Taxes		8613	13,001,771.00	13,001,771.00	0.0%
Supplemental Taxes		8614	11,257,882.00	11,257,882.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,542,513.00	12,542,513.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(511,890.32)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,163,193,304.68	1,163,705,195.00	0.0%
TOTAL, REVENUES			1,232,741,833.64	1,233,253,724.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	932,280,000.00	932,280,000.00	0.0%
Bond Interest and Other Service Charges		7434	581,043,361.96	581,043,362.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,513,323,361.96	1,513,323,362.00	0.0%
TOTAL, EXPENDITURES			1,513,323,361.96	1,513,323,362.00	0.0%
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	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,163,193,304.68	1,163,705,195.00	0.0%
5) TOTAL, REVENUES			1,232,741,833.64	1,233,253,724.00	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	1,513,323,361.96	1,513,323,362.00	0.0%
10) TOTAL, EXPENDITURES			1,513,323,361.96	1,513,323,362.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(280,581,528.32)	(280,069,638.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(280,581,528.32)	(280,069,638.00)	-0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,744,949,445.62	1,466,170,348.65	-16.0%
b) Audit Adjustments		9793	1,802,431.35	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,746,751,876.97	1,466,170,348.65	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,746,751,876.97	1,466,170,348.65	-16.1%
2) Ending Balance, June 30 (E + F1e)			1,466,170,348.65	1,186,100,710.65	-19.1%
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	1,466,170,348.65	1,186,100,710.65	-19.1%
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	1,466,170,348.65	1,186,100,710.65
Total, Restricted Balance		1,466,170,348.65	1,186,100,710.65

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	12,085.20	0.00	-100.0%
5) TOTAL, REVENUES			12,085.20	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,085.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,085.20	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	451,246.87	469,193.00	4.0%
b) Audit Adjustments		9793	5,860.93	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			457,107.80	469,193.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,107.80	469,193.00	2.6%
2) Ending Balance, June 30 (E + F1e)			469,193.00	469,193.00	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	469,193.00	469,193.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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	475,446.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,982.36)		
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	3,728.96		
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			469,193.00		
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)			469,193.00		
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,542.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,542.29	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,085.20	0.00	-100.0%
TOTAL, REVENUES			12,085.20	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	12,085.20	0.00	-100.0%
5) TOTAL, REVENUES			12,085.20	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			12,085.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,085.20	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	451,246.87	469,193.00	4.0%
b) Audit Adjustments		9793	5,860.93	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			457,107.80	469,193.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,107.80	469,193.00	2.6%
2) Ending Balance, June 30 (E + F1e)			469,193.00	469,193.00	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	469,193.00	469,193.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
9010	Other Restricted Local	469,193.00	469,193.00
Total, Restricted Balance		469,193.00	469,193.00

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	79,946.89	3,252.00	-95.9%
5) TOTAL, REVENUES			79,946.89	3,252.00	-95.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	41,324,939.00	69,244,357.00	67.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,324,939.00	69,244,357.00	67.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,244,992.11)	(69,241,105.00)	67.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,245,504.00	69,117,005.00	67.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,245,504.00	69,117,005.00	67.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			511.89	(124,100.00)	-24,343.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,455.32	124,100.00	0.5%
b) Audit Adjustments		9793	132.79	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			123,588.11	124,100.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,588.11	124,100.00	0.4%
2) Ending Balance, June 30 (E + F1e)			124,100.00	0.00	-100.0%
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	124,100.00	0.00	-100.0%
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	125,459.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,154.00)		
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	795.00		
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			124,100.00		
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)			124,100.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	79,686.89	3,252.00	-95.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	260.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,946.89	3,252.00	-95.9%
TOTAL, REVENUES			79,946.89	3,252.00	-95.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	22,514,939.00	34,810,257.00	54.6%
Other Debt Service - Principal		7439	18,810,000.00	34,434,100.00	83.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			41,324,939.00	69,244,357.00	67.6%
TOTAL, EXPENDITURES			41,324,939.00	69,244,357.00	67.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	41,245,504.00	69,117,005.00	67.6%
(a) TOTAL, INTERFUND TRANSFERS IN			41,245,504.00	69,117,005.00	67.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,245,504.00	69,117,005.00	67.6%

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	79,946.89	3,252.00	-95.9%
5) TOTAL, REVENUES			79,946.89	3,252.00	-95.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	41,324,939.00	69,244,357.00	67.6%
10) TOTAL, EXPENDITURES			41,324,939.00	69,244,357.00	67.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(41,244,992.11)	(69,241,105.00)	67.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,245,504.00	69,117,005.00	67.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,245,504.00	69,117,005.00	67.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			511.89	(124,100.00)	-24,343.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,455.32	124,100.00	0.5%
b) Audit Adjustments		9793	132.79	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			123,588.11	124,100.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,588.11	124,100.00	0.4%
2) Ending Balance, June 30 (E + F1e)			124,100.00	0.00	-100.0%
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	124,100.00	0.00	-100.0%
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
9010	Other Restricted Local	124,100.00	0.00
Total, Restricted Balance		124,100.00	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	1,999,343,320.51	1,821,072,070.00	-8.9%
5) TOTAL, REVENUES			1,999,343,320.51	1,821,072,070.00	-8.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,586,043.63	8,985,576.00	4.7%
3) Employee Benefits		3000-3999	5,102,574.34	5,243,493.00	2.8%
4) Books and Supplies		4000-4999	256,336.74	505,336.00	97.1%
5) Services and Other Operating Expenses		5000-5999	2,314,355,614.83	1,675,607,625.00	-27.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,328,300,569.54	1,690,342,030.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(328,957,249.03)	130,730,040.00	-139.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,558,120.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,355,261.42	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			283,202,858.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(45,754,390.45)	130,730,040.00	-385.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	188,920,135.22	(72,339,532.78)	-138.3%
b) Audit Adjustments		9793	(215,505,277.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(26,585,142.33)	(72,339,532.78)	172.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(26,585,142.33)	(72,339,532.78)	172.1%
2) Ending Net Position, June 30 (E + F1e)			(72,339,532.78)	58,390,507.22	-180.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(72,339,532.78)	58,390,507.22	-180.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	264,319,167.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,088,401.40		
b) in Banks		9120	1,174,648,870.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	269,875,919.30		
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	52,227.00		
8) Other Current Assets		9340	206,883,876.00		
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			1,920,868,461.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	5,819,047.91		
2) TOTAL, DEFERRED OUTFLOWS			5,819,047.91		
I. LIABILITIES					
1) Accounts Payable		9500	281,157,911.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	49,489,016.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	12,900,778.12		
c) Total/Net OPEB Liability		9664	10,549,873.80		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	1,641,090,149.00		
7) TOTAL, LIABILITIES			1,995,187,728.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	3,839,313.13		
2) TOTAL, DEFERRED INFLOWS			3,839,313.13		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			(72,339,532.78)		
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	15,496,421.87	15,456,214.00	-0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,520,162.40	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,862,947,324.02	1,805,615,856.00	-3.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	116,379,412.22	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,999,343,320.51	1,821,072,070.00	-8.9%
TOTAL, REVENUES			1,999,343,320.51	1,821,072,070.00	-8.9%
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	318.67	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	3,062,562.80	3,496,021.00	14.2%
Clerical, Technical and Office Salaries		2400	5,523,162.16	5,461,915.00	-1.1%
Other Classified Salaries		2900	0.00	27,640.00	New
TOTAL, CLASSIFIED SALARIES			8,586,043.63	8,985,576.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	47,836.08	0.00	-100.0%
PERS		3201-3202	2,245,845.78	2,364,949.00	5.3%
OASDI/Medicare/Alternative		3301-3302	654,319.96	686,805.00	5.0%
Health and Welfare Benefits		3401-3402	1,387,947.24	1,458,234.00	5.1%
Unemployment Insurance		3501-3502	4,689.43	4,538.00	-3.2%
Workers' Compensation		3601-3602	181,921.90	145,745.00	-19.9%
OPEB, Allocated		3701-3702	375,451.94	411,083.00	9.5%
OPEB, Active Employees		3751-3752	204,562.01	172,139.00	-15.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,102,574.34	5,243,493.00	2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	228,726.48	503,836.00	120.3%
Noncapitalized Equipment		4400	27,610.26	1,500.00	-94.6%
TOTAL, BOOKS AND SUPPLIES			256,336.74	505,336.00	97.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,041,607.38	6,464.00	-99.4%
Dues and Memberships		5300	9,839.62	2,150.00	-78.1%
Insurance		5400-5499	284,517,087.93	150,787,561.00	-47.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,480.96	2,500.00	0.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	2,028,676,870.01	1,524,409,824.00	-24.9%
Communications		5900	107,728.93	399,126.00	270.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,314,355,614.83	1,675,607,625.00	-27.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,328,300,569.54	1,690,342,030.00	-27.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	284,558,120.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			284,558,120.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,355,261.42	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,355,261.42	0.00	-100.0%
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)			283,202,858.58	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	1,999,343,320.51	1,821,072,070.00	-8.9%
5) TOTAL, REVENUES			1,999,343,320.51	1,821,072,070.00	-8.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,328,300,569.54	1,690,342,030.00	-27.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,328,300,569.54	1,690,342,030.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(328,957,249.03)	130,730,040.00	-139.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	284,558,120.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,355,261.42	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			283,202,858.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(45,754,390.45)	130,730,040.00	-385.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	188,920,135.22	(72,339,532.78)	-138.3%
b) Audit Adjustments		9793	(215,505,277.55)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(26,585,142.33)	(72,339,532.78)	172.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(26,585,142.33)	(72,339,532.78)	172.1%
2) Ending Net Position, June 30 (E + F1e)			(72,339,532.78)	58,390,507.22	-180.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(72,339,532.78)	58,390,507.22	-180.7%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
Total, Restricted Net Position		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	285,581,518.00	142,568,000.00	-50.1%
5) TOTAL, REVENUES			285,581,518.00	142,568,000.00	-50.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	789,699.00	490,873.00	-37.8%
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			789,699.00	490,873.00	-37.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			284,791,819.00	142,077,127.00	-50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			284,791,819.00	142,077,127.00	-50.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	962,789,881.44	1,247,581,700.44	29.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			962,789,881.44	1,247,581,700.44	29.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			962,789,881.44	1,247,581,700.44	29.6%
2) Ending Net Position, June 30 (E + F1e)			1,247,581,700.44	1,389,658,827.44	11.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,247,581,700.44	1,389,658,827.44	11.4%
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	1,247,581,700.44		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			1,247,581,700.44		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,247,581,700.44		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	143,013,518.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	142,568,000.00	142,568,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			285,581,518.00	142,568,000.00	-50.1%
TOTAL, REVENUES			285,581,518.00	142,568,000.00	-50.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	789,699.00	490,873.00	-37.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			789,699.00	490,873.00	-37.8%
TOTAL, EXPENSES			789,699.00	490,873.00	-37.8%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	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	285,581,518.00	142,568,000.00	-50.1%
5) TOTAL, REVENUES			285,581,518.00	142,568,000.00	-50.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		789,699.00	490,873.00	-37.8%
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			789,699.00	490,873.00	-37.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			284,791,819.00	142,077,127.00	-50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			284,791,819.00	142,077,127.00	-50.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	962,789,881.44	1,247,581,700.44	29.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			962,789,881.44	1,247,581,700.44	29.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			962,789,881.44	1,247,581,700.44	29.6%
2) Ending Net Position, June 30 (E + F1e)			1,247,581,700.44	1,389,658,827.44	11.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,247,581,700.44	1,389,658,827.44	11.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26	2026-27
		Estimated Actuals	Budget
9010	Other Restricted Local	1,247,581,700.44	1,389,658,827.44
Total, Restricted Net Position		1,247,581,700.44	1,389,658,827.44

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)	325,034.99	324,799.24	338,354.55	314,298.72	313,410.91	331,020.99
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)	325,034.99	324,799.24	338,354.55	314,298.72	313,410.91	331,020.99
5. District Funded County Program ADA						
a. County Community Schools	54.29	54.29	54.29	54.29	54.29	54.29
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	310.47	310.47	310.47	310.47	310.47	310.47
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)	364.76	364.76	364.76	364.76	364.76	364.76
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	325,399.75	325,164.00	338,719.31	314,663.48	313,775.67	331,385.75
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	34,819.88	34,289.57	34,582.70	33,987.93	33,621.31	33,987.93
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)	34,819.88	34,289.57	34,582.70	33,987.93	33,621.31	33,987.93
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)	34,819.88	34,289.57	34,582.70	33,987.93	33,621.31	33,987.93

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

244
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Form CASH
H8BWD6TWJS(2026-27)

Los Angeles Unified
Los Angeles County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			3,599,071,785.93	3,292,880,633.43	2,570,284,573.52	2,530,188,629.91	2,206,862,340.77	1,810,589,809.57	2,262,668,345.37	2,152,526,111.02
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		508,313,176.28	191,537,064.55	530,769,496.37	344,766,716.19	344,766,716.19	530,769,491.55	344,766,716.19	344,766,716.19
Property Taxes	8020-8079		17,624,179.22	76,483,494.03	(2,816,341.92)	(2,725.82)	27,846,465.43	704,626,320.11	213,568,023.33	87,030,226.33
Miscellaneous Funds	8080-8099		(27,140,202.22)	(54,211,086.71)	(8,872.59)	(36,512,425.24)	(36,229,915.29)	(36,229,915.29)	(15,439,902.01)	(47,470,386.51)
Federal Revenue	8100-8299		14,246,741.98	53,134,104.73	195,943,042.31	123,531,525.17	2,880,966.62	16,120,987.10	182,765,817.82	1,762,363.16
Other State Revenue	8300-8599		58,258,284.44	67,854,985.92	135,536,296.88	119,832,709.33	110,344,385.34	123,914,214.22	100,985,869.48	101,229,169.52
Other Local Revenue	8600-8799		13,268,962.45	7,899,142.49	4,877,644.90	19,205,345.03	30,037,889.81	26,923,585.83	7,247,438.65	33,728,757.73
Interfund Transfers In	8900-8929					9,870.99				
All Other Financing Sources	8930-8979		247,536.80			247,536.80			213,074.69	
TOTAL RECEIPTS			584,818,678.95	342,697,705.01	864,301,265.95	571,078,552.45	479,646,508.10	1,366,124,683.52	834,107,038.15	521,046,846.42
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		704,822,529.79	786,956,804.29	772,853,394.36	801,107,578.03	777,167,057.72	760,821,680.86	828,486,718.97	807,555,159.03
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		178,017,777.69	276,730,039.33	130,809,913.73	85,127,739.59	98,751,855.25	153,224,466.86	108,730,392.01	138,122,987.83
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		8,169,523.97	1,606,921.30	733,901.47	8,169,523.97	126.33		7,032,161.52	535,578.56
All Other Financing Uses	7630-7699									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			891,009,831.45	1,065,293,764.92	904,397,209.56	894,404,841.59	875,919,039.30	914,046,147.72	944,249,272.50	946,213,725.42
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(59,268,577.63)								
Accounts Receivable	9200-9299	792,402,969.09								
Due From Other Funds	9310									
Stores	9320	35,307,965.51								
Prepaid Expenditures	9330	12,642,148.54								
Other Current Assets	9340									
Lease Receivable	9380	11,183,259.10								
Deferred Outflows of Resources	9490									
SUBTOTAL		792,267,764.61	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	1,303,762,500.88								
Due To Other Funds	9610									
Current Loans	9640	69,952,541.39								
Unearned Revenues	9650	22,308,459.73								
Deferred Inflows of Resources	9690	11,183,259.10								
SUBTOTAL		1,407,206,761.10	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		(614,938,996.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(306,191,152.50)	(722,596,059.91)	(40,095,943.61)	(323,326,289.14)	(396,272,531.20)	452,078,535.80	(110,142,234.35)	(425,166,879.00)
F. ENDING CASH (A + E)			3,292,880,633.43	2,570,284,573.52	2,530,188,629.91	2,206,862,340.77	1,810,589,809.57	2,262,668,345.37	2,152,526,111.02	1,727,359,232.02
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,727,359,232.02	1,515,001,147.76	1,650,179,887.23	1,214,168,518.40				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	526,619,659.25	344,766,716.19	344,766,716.19	732,090,153.69	(316,224,807.83)		4,772,474,531.00	4,772,474,531.00
Property Taxes	8020-8079	12,419,632.64	596,137,290.47	189,008,440.98	320,288,419.21	(.01)		2,242,213,424.00	2,242,213,424.00
Miscellaneous Funds	8080-8099	(68,333,133.19)	(42,544,536.46)	(34,947,045.03)	(23,188,683.45)	(.01)		(422,256,104.00)	(422,256,104.00)
Federal Revenue	8100-8299	6,829,410.42	2,327,401.73	3,947,297.06	117,280,714.91	(.01)		720,770,373.00	720,770,373.00
Other State Revenue	8300-8599	155,945,044.87	175,318,538.33	107,214,686.50	498,516,587.18	(.01)		1,754,950,772.00	1,754,950,772.00
Other Local Revenue	8600-8799	10,447,535.60	6,703,244.64	31,436,983.52	87,800,050.34	.01		279,576,581.00	279,576,581.00
Interfund Transfers In	8900-8929	61,205,833.02		22,745.23	61,386,309.76			122,624,759.00	122,624,759.00
All Other Financing Sources	8930-8979				236,211.70	.01		944,360.00	944,360.00
TOTAL RECEIPTS		705,133,982.61	1,082,708,654.90	641,449,824.45	1,794,409,763.34	(316,224,807.85)	0.00	9,471,298,696.00	9,471,298,696.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	797,366,954.52	810,182,645.64	840,337,754.50	757,563,154.27	.02		9,445,221,432.00	4,297,836,832.00
Classified Salaries	2000-2999							0.00	1,759,115,040.00
Employee Benefits	3000-3999							0.00	3,388,269,559.96
Books and Supplies	4000-4999	120,046,493.62	137,347,269.79	237,123,149.43	236,106,115.86			1,900,138,200.99	757,513,491.07
Services	5000-5999							0.00	1,134,859,450.00
Capital Outlay	6000-6999							0.00	54,911,454.00
Other Outgo	7000-7499							0.00	(47,146,206.00)
Interfund Transfers Out	7600-7629	78,618.73		289.35	42,790,359.81	(.01)		69,117,005.00	69,117,005.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		917,492,066.87	947,529,915.43	1,077,461,193.28	1,036,459,629.94	.01	0.00	11,414,476,637.99	11,414,476,626.03

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						(59,268,577.63)	(59,268,577.63)	
Accounts Receivable	9200-9299					(316,224,807.86)	792,402,969.09	476,178,161.23	
Due From Other Funds	9310						0.00	0.00	
Stores	9320						35,307,965.51	35,307,965.51	
Prepaid Expenditures	9330						12,642,148.54	12,642,148.54	
Other Current Assets	9340							0.00	
Lease Receivable	9380						11,183,259.10	11,183,259.10	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(316,224,807.86)	792,267,764.61	476,042,956.75	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					.01	1,303,762,500.88	1,303,762,500.89	
Due To Other Funds	9610							0.00	
Current Loans	9640						69,952,541.39	69,952,541.39	
Unearned Revenues	9650						22,308,459.73	22,308,459.73	
Deferred Inflows of Resources	9690					.01	11,183,259.10	11,183,259.11	
SUBTOTAL		0.00	0.00	0.00	0.00	.02	1,407,206,761.10	1,407,206,761.12	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(316,224,807.88)	(614,938,996.49)	(931,163,804.37)	
E. NET INCREASE/DECREASE (B - C + D)		(212,358,084.26)	135,178,739.47	(436,011,368.83)	757,950,133.40	(632,449,615.74)	(614,938,996.49)	(2,874,341,746.36)	(1,943,177,930.03)
F. ENDING CASH (A + E)		1,515,001,147.76	1,650,179,887.23	1,214,168,518.40	1,972,118,651.80				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								724,730,039.57	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			1,972,118,651.80	1,330,663,344.62	581,295,952.86	520,881,263.91	179,823,857.73	(231,184,710.81)	200,861,144.35	73,309,354.98
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		192,603,593.73	192,052,289.83	531,696,901.87	345,694,121.69	345,694,121.69	531,696,897.04	345,694,121.69	345,694,121.69
Property Taxes	8020-8079		17,633,690.03	76,524,767.99	(2,817,861.74)	(2,727.29)	27,861,492.64	705,006,568.41	213,683,274.32	87,077,191.78
Miscellaneous Funds	8080-8099		(27,506,458.72)	(54,942,664.27)	(8,992.32)	(37,005,159.71)	(36,718,837.29)	(36,718,837.29)	(15,648,263.19)	(48,325,999.97)
Federal Revenue	8100-8299		12,978,597.24	48,397,721.41	178,484,360.34	112,522,527.10	2,655,936.20	14,691,011.82	166,475,549.16	1,607,655.10
Other State Revenue	8300-8599		57,590,230.02	67,089,172.40	133,456,219.22	118,477,313.62	108,362,179.80	121,486,125.48	99,822,517.83	100,063,707.88
Other Local Revenue	8600-8799		11,239,138.79	6,803,050.39	4,157,839.17	16,283,458.87	25,466,373.20	23,523,306.17	6,221,944.07	28,687,351.40
Interfund Transfers In	8900-8929					42,472.92				
All Other Financing Sources	8930-8979		312,843.52			312,843.52			269,289.40	
TOTAL RECEIPTS			264,851,634.61	335,924,337.75	844,968,466.54	556,324,850.72	473,321,266.24	1,359,685,071.63	816,518,433.28	514,804,027.88
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		707,765,503.80	791,472,743.75	771,928,345.87	803,585,042.34	779,544,404.57	764,179,154.38	830,446,883.88	809,686,928.49
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999		188,404,279.03	291,830,097.53	132,577,095.73	86,657,441.92	104,922,055.19	168,080,525.82	105,946,648.02	8,708,097.37
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		10,975,502.60	2,158,849.03	985,973.91	10,975,502.60	169.73		9,447,491.35	719,533.21
All Other Financing Uses	7630-7699		(838,343.64)	(169,960.80)	(108,260.02)	(3,835,729.96)	(136,794.71)	(4,620,463.73)	(1,770,800.60)	(8,823,770.63)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL DISBURSEMENTS			906,306,941.79	1,085,291,729.51	905,383,155.49	897,382,256.90	884,329,834.78	927,639,216.47	944,070,222.65	810,290,788.44
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	(59,268,577.63)								
Accounts Receivable	9200- 9299	476,178,161.23								
Due From Other Funds	9310	0.00								
Stores	9320	35,307,965.51								
Prepaid Expenditures	9330	12,642,148.54								
Other Current Assets	9340									
Lease Receivable	9380	11,183,259.10								
Deferred Outflows of Resources	9490									
SUBTOTAL		476,042,956.75	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	1,303,762,500.89								
Due To Other Funds	9610									
Current Loans	9640	69,952,541.39								
Unearned Revenues	9650	22,308,459.73								
Deferred Inflows of Resources	9690	11,183,259.10								
SUBTOTAL		1,407,206,761.11	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		(931,163,804.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(641,455,307.18)	(749,367,391.76)	(60,414,688.95)	(341,057,406.18)	(411,008,568.54)	432,045,855.16	(127,551,789.37)	(295,486,760.56)
F. ENDING CASH (A + E)			1,330,663,344.62	581,295,952.86	520,881,263.91	179,823,857.73	(231,184,710.81)	200,861,144.35	73,309,354.98	(222,177,405.58)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		(222,177,405.58)	(319,521,498.41)	(180,551,189.82)	(620,628,840.96)				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	527,547,064.75	345,694,121.69	345,694,121.69	733,017,559.19	(.03)		4,782,779,036.52	
Property Taxes	8020-8079	12,426,334.84	596,458,993.18	189,110,438.50	320,461,261.36	(.02)		2,243,423,424.00	
Miscellaneous Funds	8080-8099	(69,255,287.49)	(43,118,674.15)	(35,418,654.72)	(23,740,124.33)			(428,407,953.45)	
Federal Revenue	8100-8299	6,273,527.56	2,202,922.35	3,596,927.21	106,844,918.51			656,731,654.00	
Other State Revenue	8300-8599	153,145,373.82	173,398,347.63	105,988,183.53	491,945,971.77			1,730,825,343.00	
Other Local Revenue	8600-8799	9,048,042.30	5,767,906.11	26,694,192.44	74,487,078.09			238,379,681.00	
Interfund Transfers In	8900-8929	263,356,551.64		97,868.21	264,133,107.24	(.01)		527,630,000.00	
All Other Financing Sources	8930-8979				298,530.56			1,193,507.00	
TOTAL RECEIPTS		902,541,607.42	1,080,403,616.81	635,763,076.86	1,967,448,302.39	(.06)	0.00	9,752,554,692.07	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	790,979,529.36	811,118,704.99	841,390,150.46	756,300,396.39			9,458,397,788.28	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999	218,307,221.78	137,537,682.38	239,594,890.91	287,795,622.97			1,970,361,658.65	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629	105,621.83		388.74	57,487,524.02	(.02)		92,856,557.00	
All Other Financing Uses	7630-7699	(9,506,672.72)	(7,223,079.15)	(5,144,702.11)	(2,821,421.93)			(45,000,000.00)	
TOTAL DISBURSEMENTS		999,885,700.25	941,433,308.22	1,075,840,728.00	1,098,762,121.45	(.02)	0.00	11,476,616,003.93	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						(59,268,577.63)	(59,268,577.63)	
Accounts Receivable	9200-9299					(.05)	476,178,161.23	476,178,161.18	
Due From Other Funds	9310							0.00	
Stores	9320						35,307,965.51	35,307,965.51	
Prepaid Expenditures	9330						12,642,148.54	12,642,148.54	
Other Current Assets	9340							0.00	
Lease Receivable	9380						11,183,259.10	11,183,259.10	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(.05)	476,042,956.75	476,042,956.70	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599						1,303,762,500.89	1,303,762,500.89	
Due To Other Funds	9610							0.00	
Current Loans	9640						69,952,541.39	69,952,541.39	
Unearned Revenues	9650						22,308,459.73	22,308,459.73	
Deferred Inflows of Resources	9690						11,183,259.10	11,183,259.10	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	1,407,206,761.11	1,407,206,761.11	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(.05)	(931,163,804.36)	(931,163,804.41)	
E. NET INCREASE/DECREASE (B - C + D)		(97,344,092.83)	138,970,308.59	(440,077,651.14)	868,686,180.94	(.09)	(931,163,804.36)	(2,655,225,116.27)	0.00
F. ENDING CASH (A + E)		(319,521,498.41)	(180,551,189.82)	(620,628,840.96)	248,057,339.98				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(683,106,464.47)	

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	6,558,825,905.00	0.08%	6,564,188,561.00	-0.45%	6,534,744,661.00
2. Federal Revenues	8100-8299	1,769,989.00	3.00%	1,823,089.00	3.00%	1,877,781.00
3. Other State Revenues	8300-8599	137,456,597.00	-5.56%	129,808,159.00	-3.27%	125,560,340.00
4. Other Local Revenues	8600-8799	230,131,575.00	-15.30%	194,910,217.00	-9.61%	176,173,509.00
5. Other Financing Sources						
a. Transfers In	8900-8929	122,624,759.00	330.28%	527,630,000.00	-94.31%	30,000,000.00
b. Other Sources	8930-8979	944,360.00	26.38%	1,193,507.00	0.00%	1,193,507.00
c. Contributions	8980-8999	(1,755,247,938.00)	3.12%	(1,810,015,637.00)	2.75%	(1,859,766,228.00)
6. Total (Sum lines A1 thru A5c)		5,296,505,247.00	5.91%	5,609,537,896.00	-10.69%	5,009,783,570.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,202,514,374.00		3,191,831,380.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,682,994.00)		(36,202,716.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,202,514,374.00	-0.33%	3,191,831,380.00	-1.13%	3,155,628,664.00
2. Classified Salaries						
a. Base Salaries				1,097,971,265.00		1,133,907,210.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				35,935,945.00		(7,219,879.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,097,971,265.00	3.27%	1,133,907,210.00	-0.64%	1,126,687,331.00
3. Employee Benefits	3000-3999	2,034,618,691.00	4.48%	2,125,749,741.00	2.33%	2,175,281,040.00
4. Books and Supplies	4000-4999	289,358,420.00	-7.08%	268,863,525.00	-3.13%	260,458,435.00
5. Services and Other Operating Expenditures	5000-5999	580,460,583.00	2.39%	594,335,183.00	1.10%	600,900,095.00
6. Capital Outlay	6000-6999	50,416,748.00	49.76%	75,503,317.00	0.43%	75,828,004.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,553,474.00	0.00%	7,553,474.00	0.00%	7,553,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(284,178,832.00)	-22.29%	(220,846,204.00)	20.50%	(266,127,547.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	69,117,005.00	34.35%	92,856,557.00	22.29%	113,550,307.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(45,000,000.00)		(45,000,000.00)
11. Total (Sum lines B1 thru B10)		7,047,831,728.00	2.51%	7,224,754,183.00	-0.28%	7,204,759,803.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,751,326,481.00)		(1,615,216,287.00)		(2,194,976,233.00)

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)		2,507,197,945.41		755,871,464.41		(859,344,822.59)
2. Ending Fund Balance (Sum lines C and D1)		755,871,464.41		(859,344,822.59)		(3,054,321,055.59)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,604,828.00		50,604,828.00		50,604,828.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	109,492,478.00		191,263,778.00		272,442,485.00
d. Assigned	9780	227,809,994.00		87,124,845.97		93,015,003.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	114,300,000.00		114,870,000.00		114,340,000.00
2. Unassigned/Unappropriated	9790	253,664,164.41	Negative; revise assignments	(1,303,208,274.56)	Negative; revise assignments	(3,584,723,371.59)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		755,871,464.41		(859,344,822.59)		(3,054,321,055.59)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	114,300,000.00		114,870,000.00		114,340,000.00
c. Unassigned/Unappropriated	9790	253,664,164.41		(1,303,208,274.56)		(3,584,723,371.59)
(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	497,629,999.31				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		865,594,163.72		(1,188,338,274.56)		(3,470,383,371.59)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached.						

Description	Object Codes	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	33,605,946.00	0.00%	33,605,946.00	0.00%	33,605,946.00
2. Federal Revenues	8100-8299	719,000,384.00	-8.91%	654,908,565.00	-0.12%	654,137,160.00
3. Other State Revenues	8300-8599	1,617,494,175.00	-1.02%	1,601,017,184.00	-0.39%	1,594,711,338.00
4. Other Local Revenues	8600-8799	49,445,006.00	-12.09%	43,469,464.00	0.00%	43,469,464.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,755,247,938.00	3.12%	1,810,015,637.00	2.75%	1,859,766,228.00
6. Total (Sum lines A1 thru A5c)		4,174,793,449.00	-0.76%	4,143,016,796.00	1.03%	4,185,690,136.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,095,322,458.00		996,925,130.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(98,397,328.00)		(60,553,111.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,095,322,458.00	-8.98%	996,925,130.00	-6.07%	936,372,019.00
2. Classified Salaries						
a. Base Salaries				661,143,775.00		615,397,297.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(45,746,478.00)		(2,763,240.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	661,143,775.00	-6.92%	615,397,297.00	-0.45%	612,634,057.00
3. Employee Benefits	3000-3999	1,353,650,868.96	3.02%	1,394,587,041.97	0.93%	1,407,564,468.00
4. Books and Supplies	4000-4999	468,155,071.07	-3.53%	451,635,577.00	-2.67%	439,564,979.00
5. Services and Other Operating Expenditures	5000-5999	554,398,867.00	11.44%	617,815,503.00	-1.05%	611,299,632.00
6. Capital Outlay	6000-6999	4,494,706.00	-99.42%	25,900.00	0.00%	25,900.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	229,479,152.00	-23.53%	175,475,384.00	20.12%	210,786,761.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,366,644,898.03	-2.63%	4,251,861,832.97	-0.79%	4,218,247,816.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(191,851,449.03)		(108,845,036.97)		(32,557,680.00)

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)		476,934,844.03		285,083,395.00		176,238,358.03
2. Ending Fund Balance (Sum lines C and D1)		285,083,395.00		176,238,358.03		143,680,678.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	18,535.00		18,535.00		18,535.00
b. Restricted	9740	285,064,860.00		176,219,823.03		143,662,143.03
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)		285,083,395.00		176,238,358.03		143,680,678.03
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attached.						

Description	Object Codes	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	6,592,431,851.00	0.08%	6,597,794,507.00	-0.45%	6,568,350,607.00
2. Federal Revenues	8100-8299	720,770,373.00	-8.88%	656,731,654.00	-0.11%	656,014,941.00
3. Other State Revenues	8300-8599	1,754,950,772.00	-1.37%	1,730,825,343.00	-0.61%	1,720,271,678.00
4. Other Local Revenues	8600-8799	279,576,581.00	-14.74%	238,379,681.00	-7.86%	219,642,973.00
5. Other Financing Sources						
a. Transfers In	8900-8929	122,624,759.00	330.28%	527,630,000.00	-94.31%	30,000,000.00
b. Other Sources	8930-8979	944,360.00	26.38%	1,193,507.00	0.00%	1,193,507.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,471,298,696.00	2.97%	9,752,554,692.00	-5.71%	9,195,473,706.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,297,836,832.00		4,188,756,510.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(109,080,322.00)		(96,755,827.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,297,836,832.00	-2.54%	4,188,756,510.00	-2.31%	4,092,000,683.00
2. Classified Salaries						
a. Base Salaries				1,759,115,040.00		1,749,304,507.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,810,533.00)		(9,983,119.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,759,115,040.00	-0.56%	1,749,304,507.00	-0.57%	1,739,321,388.00
3. Employee Benefits	3000-3999	3,388,269,559.96	3.90%	3,520,336,782.97	1.78%	3,582,845,508.00
4. Books and Supplies	4000-4999	757,513,491.07	-4.89%	720,499,102.00	-2.84%	700,023,414.00
5. Services and Other Operating Expenditures	5000-5999	1,134,859,450.00	6.81%	1,212,150,686.00	0.00%	1,212,199,727.00
6. Capital Outlay	6000-6999	54,911,454.00	37.55%	75,529,217.00	0.43%	75,853,904.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,553,474.00	0.00%	7,553,474.00	0.00%	7,553,474.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(54,699,680.00)	-17.05%	(45,370,820.00)	21.97%	(55,340,786.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	69,117,005.00	34.35%	92,856,557.00	22.29%	113,550,307.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(45,000,000.00)		(45,000,000.00)
11. Total (Sum lines B1 thru B10)		11,414,476,626.03	0.54%	11,476,616,015.97	-0.47%	11,423,007,619.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,943,177,930.03)		(1,724,061,323.97)		(2,227,533,913.00)

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)		2,984,132,789.44		1,040,954,859.41		(683,106,464.56)
2. Ending Fund Balance (Sum lines C and D1)		1,040,954,859.41		(683,106,464.56)		(2,910,640,377.56)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,623,363.00		50,623,363.00		50,623,363.00
b. Restricted	9740	285,064,860.00		176,219,823.03		143,662,143.03
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	109,492,478.00		191,263,778.00		272,442,485.00
d. Assigned	9780	227,809,994.00		87,124,845.97		93,015,003.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	114,300,000.00		114,870,000.00		114,340,000.00
2. Unassigned/Unappropriated	9790	253,664,164.41		(1,303,208,274.56)		(3,584,723,371.59)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,040,954,859.41		(683,106,464.56)		(2,910,640,377.56)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	114,300,000.00		114,870,000.00		114,340,000.00
c. Unassigned/Unappropriated	9790	253,664,164.41		(1,303,208,274.56)		(3,584,723,371.59)
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	497,629,999.31		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		865,594,163.72		(1,188,338,274.56)		(3,470,383,371.59)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.58%		-10.35%		-30.38%
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):						
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)						
		348,286.65		336,515.22		325,194.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,414,476,626.03		11,476,616,015.97		11,423,007,619.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,414,476,626.03		11,476,616,015.97		11,423,007,619.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		1.00%		1.00%		1.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		114,144,766.26		114,766,160.16		114,230,076.19
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)		114,144,766.26		114,766,160.16		114,230,076.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	348,287	
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	375,537	374,985		
Charter School	34,020	35,720		
Total ADA	409,557	410,705	N/A	Met
Second Prior Year (2024-25)				
District Regular	350,752	350,801		
Charter School	35,232	35,036		
Total ADA	385,984	385,837	0.0%	Met
First Prior Year (2025-26)				
District Regular	338,294	338,355		
Charter School	35,068	34,583		
Total ADA	373,362	372,937	0.1%	Met
Budget Year (2026-27)				
District Regular	331,021			
Charter School	33,988			
Total ADA	365,009			

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	376,210	376,673		
Charter School	37,613	38,322		
Total Enrollment	413,823	414,995	N/A	Met
Second Prior Year (2024-25)				
District Regular	367,083	366,003		
Charter School	37,797	37,867		
Total Enrollment	404,880	403,870	0.2%	Met
First Prior Year (2025-26)				
District Regular	353,029	353,029		
Charter School	37,195	37,195		
Total Enrollment	390,224	390,224	0.0%	Met
Budget Year (2026-27)				
District Regular	340,638			
Charter School	36,467			
Total Enrollment	377,105			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Note: Estimated CALPADS enrollment is norm day enrollment plus nonpublic schools enrollment.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	345,139	376,673	
Charter School	35,720	38,322	
Total ADA/Enrollment	380,860	414,995	91.8%
Second Prior Year (2024-25)			
District Regular	337,180	366,003	
Charter School	35,036	37,867	
Total ADA/Enrollment	372,216	403,870	92.2%
First Prior Year (2025-26)			
District Regular	325,035	353,029	
Charter School	34,820	37,195	
Total ADA/Enrollment	359,855	390,224	92.2%
Historical Average Ratio:			92.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.6%

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	314,299	340,638		
Charter School	33,988	36,467		
Total ADA/Enrollment	348,287	377,105	92.4%	Met
1st Subsequent Year (2027-28)				
District Regular	303,088	328,512		
Charter School	33,428	35,869		
Total ADA/Enrollment	336,516	364,381	92.4%	Met
2nd Subsequent Year (2028-29)				
District Regular	292,313	316,866		
Charter School	32,881	35,283		
Total ADA/Enrollment	325,194	352,149	92.3%	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: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (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)	373,302.01	365,373.68	354,532.79	342,807.89
b. Prior Year ADA (Funded)		373,302.01	365,373.68	354,532.79
c. Difference (Step 1a minus Step 1b)		(7,928.33)	(10,840.89)	(11,724.90)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.12%)	(2.97%)	(3.31%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,416,504,324.00	6,558,825,905.00	6,564,188,561.00
b1. COLA percentage		4.31%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		276,551,336.36	216,441,254.87	202,833,426.53
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		2.19%	.33%	(.22%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.19% to 3.19%	-0.67% to 1.33%	-1.22% to 0.78%

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)	2,237,608,412.00	2,242,213,424.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (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)	6,869,121,872.16	7,014,687,955.00	7,026,202,461.00	7,004,624,039.00
District's Projected Change in LCFF Revenue:		2.12%	.16%	(.31%)
LCFF Revenue Standard		1.19% to 3.19%	-0.67% to 1.33%	-1.22% to 0.78%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2023-24)	4,872,168,030.93	5,763,531,773.42	84.5%	
Second Prior Year (2024-25)	5,307,854,834.91	6,131,380,947.58	86.6%	
First Prior Year (2025-26)	5,600,375,887.37	6,253,891,137.03	89.6%	
Historical Average Ratio:			86.9%	
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		1.0%	1.0%	1.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		83.9% to 89.9%	83.9% to 89.9%	83.9% to 89.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	6,335,104,330.00	6,978,714,723.00	90.8%	Not Met
1st Subsequent Year (2027-28)	6,451,488,331.00	7,131,897,626.00	90.5%	Not Met
2nd Subsequent Year (2028-29)	6,457,597,035.00	7,091,209,496.00	91.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

All fiscal years are higher than the standard due to recent collective bargaining agreements.

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):	2.19%	.33%	(.22%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.81% to 12.19%	-9.67% to 10.33%	-10.22% to 9.78%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.81% to 7.19%	-4.67% to 5.33%	-5.22% to 4.78%

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)	766,644,797.71		
Budget Year (2026-27)	720,770,373.00	(5.98%)	Yes
1st Subsequent Year (2027-28)	656,731,654.00	(8.88%)	Yes
2nd Subsequent Year (2028-29)	656,014,941.00	(.11%)	No

Explanation:

(required if Yes)

The decrease from 2025-26 to 2026-27 is mostly due to deferred revenues in FY2025-26 for resource 3310 (IDEA-Local Assistance) intended for CEIS. For FY2027-28, the lower revenues compared to FY2026-27 is due to lower carryover amounts for Title grants and expiration of certain grants.

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

First Prior Year (2025-26)	1,985,666,269.70		
Budget Year (2026-27)	1,754,950,772.00	(11.62%)	Yes
1st Subsequent Year (2027-28)	1,730,825,343.00	(1.37%)	No
2nd Subsequent Year (2028-29)	1,720,271,678.00	(.61%)	No

Explanation:

(required if Yes)

The decrease from 2025-26 to 2026-27 is mostly due to the one-time nature of funds received in 2025-26 such as Student Support & Professional Development Discretionary Block Grant, Learning Recovery Emergency Block Grant, and various other specially funded grants.

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

First Prior Year (2025-26)	489,345,060.04		
Budget Year (2026-27)	279,576,581.00	(42.87%)	Yes
1st Subsequent Year (2027-28)	238,379,681.00	(14.74%)	Yes
2nd Subsequent Year (2028-29)	219,642,973.00	(7.86%)	Yes

Explanation:

(required if Yes)

The decrease from 2025-26 to 2026-27 are mostly due to unrealized gain in 2025-26 that is not in the 2026-27 budget, lower interest income as fund balances shrinks, lower Medi-Cal billing, and expiration of one-time grants. The decreases in the 2027-28 and 2028-29 are mainly due to lower interest income.

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

First Prior Year (2025-26)	494,768,829.64		
Budget Year (2026-27)	757,513,491.07	53.10%	Yes
1st Subsequent Year (2027-28)	720,499,102.00	(4.89%)	Yes
2nd Subsequent Year (2028-29)	700,023,414.00	(2.84%)	No

Explanation:

(required if Yes)

The increase from 2025-26 to 2026-27 are mostly due to budgeting of programs such as Expanded Learning Opportunities Program (ELOP) and Early Intervention Preschool Grant in objects 4000-4999 pending allocation to proper objects of expenditures and due to the \$27 million set aside for salary increases for UTLA, AALA, and SEIU that were not yet implemented. The decrease in 2026-27 to 2027-28 was primarily due to a \$27 million reduction related to expired grants and an additional \$11 million reduction to help balance the deficit.

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

First Prior Year (2025-26)	1,555,588,553.90		
Budget Year (2026-27)	1,134,859,450.00	(27.05%)	Yes
1st Subsequent Year (2027-28)	1,212,150,686.00	6.81%	Yes
2nd Subsequent Year (2028-29)	1,212,199,727.00	0.00%	No

Explanation:

(required if Yes)

The decrease from 2025-26 to 2026-27 are mainly due to lower ELOP, special education, routine repair & maintenance account, transportation, utilities, and expired grants. The increase from 2026-27 to 2027-28 is mostly due to higher Special Education.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2025-26)	3,241,656,127.45		
Budget Year (2026-27)	2,755,297,726.00	(15.00%)	Not Met
1st Subsequent Year (2027-28)	2,625,936,678.00	(4.69%)	Met
2nd Subsequent Year (2028-29)	2,595,929,592.00	(1.14%)	Met

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

First Prior Year (2025-26)	2,050,357,383.54		
Budget Year (2026-27)	1,892,372,941.07	(7.71%)	Met
1st Subsequent Year (2027-28)	1,932,649,788.00	2.13%	Met
2nd Subsequent Year (2028-29)	1,912,223,141.00	(1.06%)	Met

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

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

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

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

The decrease from 2025-26 to 2026-27 is mostly due to deferred revenues in FY2025-26 for resource 3310 (IDEA-Local Assistance) intended for CEIS. For FY2027-28, the lower revenues compared to FY2026-27 is due to lower carryover amounts for Title grants and expiration of certain grants.

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

The decrease from 2025-26 to 2026-27 is mostly due to the one-time nature of funds received in 2025-26 such as Student Support & Professional Development Discretionary Block Grant, Learning Recovery Emergency Block Grant, and various other specially funded grants.

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

The decrease from 2025-26 to 2026-27 are mostly due to unrealized gain in 2025-26 that is not in the 2026-27 budget, lower interest income as fund balances shrinks, lower Medi-Cal billing, and expiration of one-time grants. The decreases in the 2027-28 and 2028-29 are mainly due to lower interest income.

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

11,045,577,643.03

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

11,045,577,643.03

331,367,329.29

331,400,000.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	244,900,000.00	709,757,955.30	710,054,758.31
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	858,974,284.79	2,011,234,665.99	1,667,921,962.28
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)	1,103,874,284.79	2,720,992,621.29	2,377,976,720.59
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,567,837,839.21	11,787,965,413.19	11,623,430,062.16
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)	10,567,837,839.21	11,787,965,413.19	11,623,430,062.16
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.4%	23.1%	20.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.5%	7.7%	6.8%

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	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses (Form 01, Objects 1000-7999)	Unrestricted Fund Balance is negative, else N/A)	
Third Prior Year (2023-24)	749,807,314.73	5,788,569,231.00	N/A	Met
Second Prior Year (2024-25)	(1,058,873,987.74)	6,774,041,896.15	15.6%	Not Met
First Prior Year (2025-26)	(1,117,772,570.15)	6,588,153,128.03	17.0%	Not Met
Budget Year (2026-27) (Information only)	(1,751,326,481.00)	7,047,831,728.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending starting 2024-25 is a combination of relatively flat revenues, higher expenditures from bargaining agreements & retention of employees previously funded by one-time funds, and spending of carryover.

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)	3,336,633,677.05	3,867,038,415.57	N/A	Met
Second Prior Year (2024-25)	4,475,862,564.96	4,627,079,313.65	N/A	Met
First Prior Year (2025-26)	3,402,899,398.67	3,624,970,515.56	N/A	Met
Budget Year (2026-27) (Information only)	2,507,197,945.41			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	1,972,118,651.80	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)

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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.)	348,287	336,515	325,194
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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)	11,414,476,626.03	11,476,616,015.97	11,423,007,619.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,414,476,626.03	11,476,616,015.97	11,423,007,619.00

4.	Reserve Standard Percentage Level	1%	1%	1%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	114,144,766.26	114,766,160.16	114,230,076.19
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)	114,144,766.26	114,766,160.16	114,230,076.19

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)	114,300,000.00	114,870,000.00	114,340,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	253,664,164.41	(1,303,208,274.56)	(3,584,723,371.59)
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	497,629,999.31		
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)	865,594,163.72	(1,188,338,274.56)	(3,470,383,371.59)
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.58%	(10.35%)	(30.38%)
District's Reserve Standard (Section 10B, Line 7):		114,144,766.26	114,766,160.16	114,230,076.19
Status:		Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

2027-28 and 2028-29 have negative reserves due to structural deficit whereby in-year expenditures exceed in-year revenues.
A new fiscal stabilization plan will be presented to the Board.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(1,855,973,558.50)			
Budget Year (2026-27)	(1,755,247,938.00)	(100,725,620.50)	(5.4%)	Met
1st Subsequent Year (2027-28)	(1,810,015,637.00)	54,767,699.00	3.1%	Met
2nd Subsequent Year (2028-29)	(1,859,766,228.00)	49,750,591.00	2.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	60,398,917.96			
Budget Year (2026-27)	122,624,759.00	62,225,841.04	103.0%	Not Met
1st Subsequent Year (2027-28)	527,630,000.00	405,005,241.00	330.3%	Not Met
2nd Subsequent Year (2028-29)	30,000,000.00	(497,630,000.00)	(94.3%)	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	334,339,029.54			
Budget Year (2026-27)	69,117,005.00	(265,222,024.54)	(79.3%)	Not Met
1st Subsequent Year (2027-28)	92,856,557.00	23,739,552.00	34.3%	Not Met
2nd Subsequent Year (2028-29)	113,550,307.00	20,693,750.00	22.3%	Not Met

1d. Impact of Capital Projects

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

Yes

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

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

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

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

Explanation:

(required if NOT met)

- 1b. 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)

Increases in 2026–27 and 2027–28 reflect transfers from Fund 17 (Special Reserve Fund – Other than Capital Outlay) to cover General Fund operating costs. With Fund 17 expected to be depleted by the end of 2027–28, no transfer will occur in 2028–29, leading to a decrease.

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

Explanation:
(required if NOT met)

The decrease from 2025-26 to 2026-27 is mainly due to Judgment Obligation Bonds (JOBs) that were issued in 2025-26. The increases in 2027-28 and 2028-29 are for increasing debt service related to JOBs.

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

Project Information:

(required if YES)

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

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

Estimated completion date : Project is estimated to be completed by the end of fiscal year 2027-28

Original Project Budget: \$285.5 million

Original Source(s) of funding: Certificates of participation, bond funds, and general funds.

Estimated fiscal impact to the General Fund (2026-27 only) : \$53.43M.

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	58	Various Funds	Fund 01 - Objects 7438 & 7439	67,145,238
Certificates of Participation	12	General Fund	Fund 56 - Objects 7438 & 7439	219,094,664
General Obligation Bonds	23	Tax Levy	Fund 51 - Objects 7433 & 7434	11,416,962,060
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds	Various	116,441,128

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

Subscription-Based Information Technology Arrangements	3	Various Funds	Fund 01 - Objects 7438 & 7439	29,776,578
Retirement Bonus		Various Funds	Various	17,684,535
JOB	14	General Fund	Fund 56 - Objects 7438 & 7439	448,995,110
TOTAL:				12,316,099,313

Type of Commitment (continued)	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	5,732,238	4,988,652	5,063,685	5,126,400
Certificates of Participation	28,515,803	28,515,337	28,519,704	28,507,595
General Obligation Bonds	1,675,444,830	1,541,680,231	1,162,160,930	1,080,293,016
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	110,605,951	114,338,281	115,135,185	113,359,806
Other Long-term Commitments (continued):				
Subscription-Based Information Technology Arrangements	18,490,682	14,013,011	10,991,121	5,775,481
Retirement Bonus	2,977,451	2,402,016	2,964,790	2,781,419
JOB	12,802,860	40,594,568	64,328,453	85,033,311
Total Annual Payments:	1,854,569,815	1,746,532,096	1,389,163,868	1,320,877,028
Has total annual payment increased over prior year (2025-26)?		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)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

9,025,745,856.00

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

819,462,741.00

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

8,206,283,115.00

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

Actuarial

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

6/30/2024

5. OPEB Contributions

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

Method

0.00

0.00

0.00

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

485,615,921.00

511,503,071.00

543,442,373.00

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

343,047,921.00

368,935,071.00

400,874,373.00

d. Number of retirees receiving OPEB benefits

37,306.00

37,306.00

37,306.00

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

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

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

Yes

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

1,601,555,089.00

b. Unfunded liability for self-insurance programs

704,150,973.00

4. Self-Insurance Contributions

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

Budget Year
(2026-27)1st Subsequent Year
(2027-28)2nd Subsequent Year
(2028-29)

601,889,004.00

606,063,245.00

610,342,113.00

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

601,889,004.00

606,063,245.00

610,342,113.00

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	33,140.96	31,247.63	30,810.63	30,382.63

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 16, 2026		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?			
	If Yes, date of Superintendent and CBO certification:			
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?			
	If Yes, date of budget revision board adoption:	Jun 23, 2026		
4.	Period covered by the agreement:	Begin Date: Jul 01, 2025	End Date: Jun 30, 2027	
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:

General fund, Adult and Child Funds.

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

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

Yes	Yes	Yes
675,013,144	718,799,909	768,100,868
100.0%	100.0%	100.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Certificated (Non-management) Step and Column Adjustments

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

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

No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	23,413.59	22,013.14	22,005.14	21,997.14

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 16, 2026

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

Jun 23, 2026

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2024

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")

492,260,643

732,153,110

756,735,783

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

General Fund, Adult, Child, Cafeteria, Bonds, Special Reserve and Internal Services funds.

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)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
475,529,147	513,521,285	556,107,958
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

No	No	No

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	5,570.87	5,300.28	5,300.28	5,300.28

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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)
Yes	Yes	Yes
137,921,183	156,462,185	154,114,518

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)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
114,496,961	123,689,583	133,995,960
100.0%	100.0%	100.0%

Management/Supervisor/Confidential**Step and Column Adjustments**

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
No	No	No

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)
Yes	Yes	Yes

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 23, 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.

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

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

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review

SACS Web System - SACS V15
6/2/2026 4:03:19 PM

19-64733-0000000

Budget, July 1
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Los Angeles Unified

Los Angeles County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

EXPORT VALIDATION CHECKS

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

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

Passed

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

Exception

FORM

Form CASH

Form MYP

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

GENERAL FUND ASSUMPTIONS FOR 2026-27

Major Revenue Assumptions**Enrollment**

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

Estimated Norm Day Enrollment

Non-charter schools	339,423
Locally-funded (affiliated) charter schools	36,467
Estimated Norm Enrollment	375,890
Nonpublic Schools	1,215
Estimated CALPADS enrollment	377,105

Average Daily Attendance (ADA)

The P-2 ADA for grades TK/K-12 are estimated for the budget year 2026-27 and for the two succeeding fiscal years, 2027-28 and 2028-29, by applying a ratio of ADA to enrollment of 92% (ADA%). The Annual ADA for grades TK/K-12 are estimated for the budget year 2026-27 and for the two succeeding fiscal years, 2027-28 and 2028-29, by applying as well, the ratio of ADA to enrollment of 92% (ADA%).

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA for 2026-27 and for the two succeeding fiscal years. A small portion of the funded ADA comes from the Annual ADA, and these are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year's P-2 ADA.

Major Revenue Assumptions (continued)

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2026-27 LCFF revenue.

Grade Span	Estimated Funded ADA	
	Non-charter Schools	Locally-funded (Affiliated) Charter Schools
TK/K-3	110,655.53	11,716.54
4-6	75,459.92	8,064.98
7-8	47,586.53	5,275.33
9-12	97,683.77	8,931.08
Total	331,385.75	33,987.93

Local Control Funding Formula (LCFF)

The Governor's 2026-27 May Revision provides a 4.31% increase for the Local Control Funding Formula (LCFF) and TK ratio add-on funding of \$5,704 per ADA inclusive of a 2.87% COLA and additional funding to reduce staffing ratio to 10:1 from 12:1.

Below are the 2026-27 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

Grades TK/K-3*	\$11,811
Grades 4-6	\$10,860
Grades 7-8	\$11,181
Grades 9-12*	\$13,295

*Includes grade span adjustments

The unduplicated pupil count for FY2026-27 is estimated at 294,402 for non-charter schools (including County Program students) and 18,959 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 86.68%. The locally-funded (affiliated) charter schools' percentage of unduplicated student count to enrollment was calculated separately by school or 52.96% on average in total.

Major Revenue Assumptions (continued)

LAUSD's LCFF estimates for fiscal year 2026-27 are detailed below. The estimated LCFF revenue for the locally-funded (affiliated) charter schools were calculated separately for each school but are shown as totals below.

LCFF (Unrestricted)	Non-charter schools	Locally-funded (Affiliated) Charter schools	Total
Local Property Taxes	\$1,634,683,635	\$151,667,739	\$1,786,351,374
Education Protection Act	878,546,915	63,186,325	941,733,240
State Aid	3,565,864,366	264,876,925	3,830,741,291
Total	\$6,079,094,916	\$479,730,989	\$6,558,825,905

FEDERAL REVENUES

The Proposed 2026-27 Budget includes an estimated funding (entitlement and carryover) for the following major federal revenues:

- Title I, Part A – Socioeconomically Disadvantaged Students of \$423.8 million
- Individuals with Disabilities Act (IDEA) Local Assistance of \$135.7 million*
- Title IV, Part A – Student Support and Academic Enrichment of \$49.8 million
- Title II, Part A - Supporting Effective Instruction of \$29.7 million
- Title III, - English Learner Student of \$10.2 million
- Title IV, Part B – 21st Century Community Learning Centers Program \$19.3 million

*Includes Comprehensive Coordinated Early Intervening Services (CCEIS) set-aside of \$20.7 million as part of Part B, Section 611

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

ELOP funding, which provides additional learning time for students before or after school, as well as outside of the traditional school year, is estimated at \$469.5 million for the Proposed 2026-27 Budget.

Special Education

The 2026-27 estimated AB602 funding for Special Education yields a total of \$479.3 million, \$445.7 million is State-funded and \$33.6 million is funded by local property taxes. It reflects the increased Special Education base rate of \$944 per ADA from \$918 per ADA in the previous year. All Other State

Revenues also include \$29.9 million of AB 3632 Mental Health funding and \$4.0 million of Infant Program entitlement.

Major Revenue Assumptions (continued)

State Lottery

State Lottery funding is estimated at \$272.00 per unit of ADA which includes \$190.00 per ADA for the base and \$82.00 per ADA for Proposition 20, for an estimated total funding of \$98.6 million.

Proposition 28 (Arts and Music in Schools)

It is estimated that the District will receive \$81.4 million from Proposition 28 funding. Annual amount is equal to 1% of the prior year Proposition 98 K-12 minimum guarantee. 70% of the funds will be distributed to LEAs based on share of statewide enrollment in preschool through grade 12 and the remaining 30% will be distributed based on share of low-income students.

Home-to-School Transportation Reimbursement

School districts will receive reimbursement in the current year for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation in the prior year. Home-to-school transportation reimbursement in 2025-26 is estimated at \$49.2 million. The reimbursement amount will be re-calculated based on the 2024-25 Unaudited Actual.

Mandate Block Grant

The rates per ADA in the table below reflect the 2.87% COLA and yield an estimated funding of \$17.9 million.

	Non-charter schools	Locally-funded (Affiliated) charter schools
TK/K-8	\$40.41	\$21.31
9-12	\$79.27	\$60.48

LOCAL REVENUES AND OTHER FINANCING SOURCES

TRANS

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2026-27.

Interfund Transfers

Transfer from the Special Reserve Fund-Community Redevelopment Agency (Fund 400) of \$30.0 million to fund the Ongoing and Major Maintenance Account and transfer from Special Reserve Fund-Other than Capital Outlay (Fund 170) of \$92.6 million to fund General Fund's operating expenses.

Major Expenditure Assumptions

Certificated and Classified Salaries

Expenditures for bargaining agreements with Associated Administrators Los Angeles/Teamsters Local 2010 Unit J (AALA-J), Associated Administrators Los Angeles/Teamsters Local 2010 Unit M (AALA-M), United Teachers Los Angeles (UTLA), Los Angeles School Management Association (LASMA), Los Angeles School Police Association (LASPA), Los Angeles/Orange Counties Building & Construction Trades Council, Teamsters, California Schools Employee Association (CSEA), Service Employees International Union (SEIU) Local 99, and District Represented are included.

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

Employee Benefits

Employee benefit rates are as follows:

○ State Teachers Retirement System	19.10%
○ Public Employee Retirement System	
▪ All Classified Employee except for School Police	26.40%
▪ School Police	76.55%
○ Social Security	6.20%
○ Unemployment Insurance	0.05%
○ Workers' Compensation*	1.79%
○ Medicare	1.45%

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

Other Post-Employment Benefits

Other Post-Employment Benefits contribution from all funds to the trust is \$142.6 million for fiscal year 2026-27.

Retirement Packages

There are approximately 37,306 retirees covered by post-retirement benefits. The current year's cost is approximately \$343.05 million for all funds. This is recorded in object codes 3701 and 3702.

Ongoing and Major Maintenance Account

Ongoing and major maintenance resources totaling \$331.4 million, reflect approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf expenditures.

Certificate of Participation (COPs) and Judgement Obligation Bonds (JOBs)

The scheduled repayment of COPs for the General Fund for fiscal year 2026-27 amounts to \$28.5 million.

The scheduled repayment of JOBs for the General Fund for fiscal year 2026-27 amounts to \$40.6 million.

Ending Balance

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

General Fund:

Non-Spendable	\$50.6 million
Restricted	285.1 million
Committed	109.5 million
Assigned	227.8 million
Reserve for Economic Uncertainty	114.3 million
Unassigned/Undesignated	<u>253.7 million</u>
Total	<u>\$1,041.0 million</u>

Special Reserve Fund for Other Than Capital Outlay Project:

Reserve for Economic Uncertainty	<u>497.6 million</u>
Total	<u>\$497.6 million</u>

Ending Balance Grand Total: \$1,538.6 million

CHARTER SCHOOLS

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

2026-27 FINAL BUDGET

GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
2027-28 and 2028-29

Major Revenue Assumptions

	<u>2027-28</u>	<u>2028-29</u>
1. Projected Enrollment		
Non-charter schools (Norm)	327,342	315,738
Nonpublic Schools (NPS)	1,170	1,128
DISTRICT Total	328,512	316,866
Charter Schools -Locally-funded (Norm)	35,869	35,283
Total Projected Enrollment	<u>364,381</u>	<u>352,149</u>
2. Estimated Funded Average Daily Attendance (ADA)		
Non-charter Schools	319,324.58	308,194.76
Nonpublic Schools	1,415.75	1,367.03
District Subtotal without County Programs	320,740.33	309,561.79
Locally-funded charter schools	33,427.70	32,881.34
Total Funded ADA without County Programs	354,168.03	342,443.13
County Programs	364.76	364.76
Total Funded ADA with County Programs	<u>354,532.79</u>	<u>342,807.89</u>
3. Funded COLA		
LCFF	3.30%	3.09%
Special Education (AB602)	3.30%	3.09%
4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments)		
Grades TK/K-3	\$12,200	\$12,577
Grades 4-6	\$11,218	\$11,565
Grades 7-8	\$11,550	\$11,907
Grades 9-12	\$13,734	\$14,158
5. Transitional Kindergarten (TK) Ratio Add-on Funding (10:1 student-to-adult ratio)	\$5,892	\$6,074
6. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation		
Non-charter schools (includes County Program students)	86.61%	86.32%
Locally-funded charter schools (total)	52.87%	52.14%
7. LCFF Revenue (in millions)		
Non-charter schools	\$6,079.1	\$6,043.4
Locally-funded charter schools	\$485.1	\$491.4
	<u>\$6,564.2</u>	<u>\$6,534.8</u>

2026-27 FINAL BUDGET

GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
2027-28 and 2028-29

Major Revenue Assumptions (continued)

	<u>2027-28</u>	<u>2028-29</u>
8. Education Protection Act (in millions)		
Non-charter schools	\$878.5	\$878.5
Locally-funded charter schools	\$63.2	\$63.2
Total	\$941.7	\$941.7
9. California State Lottery – Rates Per ADA		
Unrestricted	\$190.00	\$190.00
Restricted	\$82.00	\$82.00
10. Mandate Block Grant		
Non-charter schools – K-8	\$41.74	\$43.03
Non-charter schools – 9-12	\$81.89	\$84.42
Locally-funded charter schools – K-8	\$22.01	\$22.69
Locally-funded charter schools – 9-12	\$62.48	\$64.41
11. Special Education Base Rate (AB602 Funding) – increased by COLA only	\$975.01	\$1,005.14
12. Other State Revenues for 2027-28 include funding for Expanded Learning Opportunities Program of \$469.5 million, Home-to-School Reimbursement Funding of \$44 million, Proposition 28 (Arts and Music in Schools) of \$81.4 million, and LCFF Equity Multiplier of \$37.0 million. Other State Revenues for 2028-29 include funding for Expanded Learning Opportunities Program of \$469.5 million, Home-to-School Reimbursement Funding of \$42.2 million, Proposition 28 (Arts and Music in Schools) of \$81.4 million, and LCFF Equity Multiplier of \$38.2 million.		
13. Transfer from Special Reserve Fund for Capital Outlay Projects - Community Redevelopment Agency (Fund 40) of \$30.0 million in 2027-28 and 2028-29 to fund the Routine Repair and Major Maintenance Account.		
14. Transfer from Special Reserve Fund for Other Than Capital Outlay (Fund 17) of \$497.6 million in 2027-28 to fund general operating expenses.		
15. Only COLA changes from the 2026-27 Proposed State Budget for LCFF and Special Education AB602 are incorporated in the revenue estimates.		

2026-27 FINAL BUDGET

GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
2027-28 and 2028-29

Major Expenditure Assumptions for 2027-28

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

	Amounts (in millions)
<u>Certificated Salaries</u>	
Bargaining Agreements	\$51.9
Step and Column Salary Adjustment	6.9
Federal, State, and Local Grants	(48.3)
School Staff and Resources	(119.6)
Total 2027-28 Known Changes	<u>(\$109.1)</u>

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

	Amounts (in millions)
<u>Classified Salaries</u>	
Bargaining Agreements	\$110.2
Federal, State, and Local Grants	(12.3)
Central Staff and Resources	(50.5)
School Staff and Resources	(57.2)
Total 2027-28 Known Changes	<u>\$(9.8)</u>

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 26.8%, an increase of 0.40% from prior year. Workers' Compensation rate is 1.81%, an increase of 0.02% from the prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2026-2027 Health Benefits Agreement. OPEB Trust contribution is \$100.0 million for 2027-28. An additional OPEB contribution of \$20 million for the annual contribution.

2026-27 FINAL BUDGET

**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
2027-28 and 2028-29**

Major Expenditure Assumptions for 2027-28 (continued)

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
 - a. Inflation on cost of supplies and materials based on a 3.18% California CPI for 2027-28. Utilities budget is projected to remain the same as the prior year.
 - b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$3.1 million.
 - c. Exclusion of 2026-27 onetime items such as spending of carryover for JUUL settlement and Student Equity Needs Index (SENI) Priority Schools.
 - d. Projected increase in special education programs of \$38 million.
5. **Routine Repair and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State on Behalf.
6. **Reserve for Economic Uncertainties** at \$114.9 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** of 5.63%.
8. **Undesignated Balance of** \$(1,303.2) million is a result of structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan that identifies expenditure reductions and/or revenue enhancements will be presented to the Board.

Major Expenditure Assumptions for 2028-29

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

<u>Certificated Salaries</u>	Amounts (in millions)
Step and Column Salary Adjustment	\$6.9
Federal, State, and Local Grants	(29.1)
School Staff and Resources	(74.5)
Total 2028-29 Known Changes	<u>\$(96.7)</u>

2026-27 FINAL BUDGET

GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
2027-28 and 2028-29

Major Expenditure Assumptions for 2028-29 (continued)

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

<u>Classified Salaries</u>	Amounts (in millions)
Bargaining Agreements	\$13.2
Federal, State, and Local Grants	\$(1.9)
School Staff and Resources	(21.3)
Total 2028-29 Known Changes	<u>\$(10.0)</u>

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 25.90%, a decrease of 0.90% from prior year. Workers' Compensation rate of 1.83%, which is an increase of 0.02% from prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2026-2027 Health Benefits Agreement. OPEB Trust contribution is \$100.0 million for 2028-29, which is the same as the prior year. An additional OPEB contribution of \$20 million for the annual contribution, which is the same as prior year.
4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
- Inflation on cost of supplies and materials based on a 2.76% California CPI for 2028-29. Utilities budget is projected to remain the same as prior year.
 - Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of \$2.5 million.
 - Lower spending on routine repairs and maintenance.
5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.
6. **Reserve for Economic Uncertainties** at \$114.3 million is 1% of total General Fund Expenditures and Other Financing Uses.
7. **Indirect Cost Rate** is 6.95%.

2026-27 FINAL BUDGET**GENERAL FUND
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
2027-28 and 2028-29**

8. **Undesignated Balance** of \$(3,584.7) million is a result of structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan that identifies expenditure reductions and/or revenue enhancements will be presented to the Board.

[Return to Order of Business](#)

TAB 7



Board of Education Report

File #: Rep-456-25/26, **Version:** 1
In Control: Inspector General's Office

Agenda Date: 6/23/2026

Fiscal Year 2027 OIG Work Plan Office of the Inspector General

Brief Description:

(Fiscal Year 2027 OIG Work Plan) Recommends approval of the Fiscal Year 2027 Office of the Inspector General Work Plan which sets forth how OIG resources will be used in FY 2027 (Attachment A).

Action Proposed:

Approve the Fiscal Year 2027 Office of the Inspector General Work Plan (Attachment A).

Background:

The Office of the Inspector General (OIG) performs its work in accordance with professional standards including the Principles and Standards for Offices of Inspector General and Government Auditing Standards. These standards require the efficient and effective use of resources as well as keeping appropriate officials informed of OIG activities. The attached Work Plan incorporates the results of our annual risk assessment process utilizing Board Member, Bond Oversight Committee, District Management, and public input. This Work Plan sets forth how OIG resources will be used during Fiscal Year 2027. All bond-related items are allowable to the extent permitted by law.

Expected Outcomes:

With Board approval of this item, the planned work of the OIG will be deemed approved by the appropriate governing body.

Board Options and Consequences:

If the Board does not approve this item, then the OIG will lack evidence that its annual work plan was approved by the appropriate governing body.

If the Board approves this item, then the OIG will be operating in accordance with professional standards and its Charter.

Policy Implications:

The OIG Charter requires the Inspector General to present an annual work plan for the Board of Education's review and approval.

Budget Impact:

Not Applicable

Student Impact:

Not Applicable

File #: Rep-456-25/26, **Version:** 1
In Control: Inspector General's Office

Agenda Date: 6/23/2026

Equity Impact:

Not Applicable

Issues and Analysis:

Not Applicable

Attachments:

Attachment A - Fiscal Year 2027 Office of the Inspector General (OIG) Work Plan

Attachment B - BOC Resolution

Submitted:

05/14/26

File #: Rep-456-25/26, **Version:** 1
In Control: Inspector General's Office

Agenda Date: 6/23/2026

RESPECTFULLY SUBMITTED,



ANDRES E. CHAIT
Acting Superintendent

APPROVED & PRESENTED BY:



MICHAEL A. MCLEAN
Interim Inspector General
Office of the Inspector General

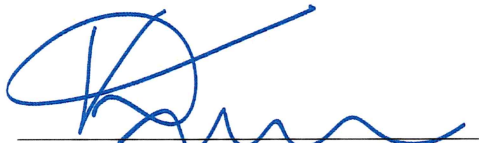
REVIEWED BY:



DEVORA NAVERA REED
General Counsel

☒ Approved as to form.

REVIEWED BY:



KURT E. JOHN
Deputy Chief Financial Officer

☒ Approved as to budget impact statement.

**LOS ANGELES UNIFIED SCHOOL DISTRICT
OFFICE OF THE INSPECTOR GENERAL**

**ANNUAL WORK PLAN
FISCAL YEAR 2027**



**MICHAEL A. McLEAN
INTERIM INSPECTOR GENERAL**

OFFICE OF THE INSPECTOR GENERAL
Annual Work Plan
Fiscal Year 2027

INTRODUCTION

This is the Annual Work Plan for Fiscal Year 2027 (FY 2027) for the Office of the Inspector General (OIG) for the Los Angeles Unified School District (District or LAUSD), a risk- and resource-based roadmap of projected engagements for the upcoming year.

The OIG reports directly to the Board of Education (Board) and operates in accordance with Education Code Section 35400 et seq., the OIG Charter, and the Principles and Standards for Offices of Inspectors General.¹ Our mission is to promote a culture of accountability, transparency, collaboration, and integrity through audit, investigative, and special services designed to drive continuous improvement, support effective decision-making, and detect and deter fraud, waste, and abuse in LAUSD.

In FY 2027, the OIG plans to conduct performance and contract audits, special reviews, and technical evaluations of District projects; complete due diligence reviews related to independent charter schools and potential vendors and contractors; conduct background investigations of potential District senior management employees; perform data analytics related to District financial and operating activities; and investigate allegations of criminal conduct and policy violations by employees and entities doing business with the District.

This work plan is intended to be dynamic and flexible. Throughout the year, the OIG may respond to emerging risks and changing priorities. Board requests, District management interests, and unforeseen events may require the performance of activities not identified in this work plan, or the deferral or modification of planned projects based on new information and available OIG resources.

We thank the Board of Education for its investment in oversight that helps instill trust and confidence in LAUSD. The OIG remains dedicated to providing valuable services that promote positive change for LAUSD students, families, employees, vendors, contractors, and the public.

Michael McLean
 Interim Inspector General

¹ California Education Code Sections 35400 et seq., authorize the OIG to conduct audits and investigations, and issue subpoenas, among other duties and responsibilities. The Charter for the Office of the Inspector General outlines, among other things, the OIG's purpose, responsibilities, authority and relationship to the Los Angeles Unified School District and Board of Education. The principles and standards reflect generally accepted best practices for federal, state, and local Offices of Inspectors General, including adherence to applicable professional auditing standards.

RISK ASSESSMENT

The OIG developed its work plan through a comprehensive risk assessment process.

1. The OIG developed and administered a survey to solicit input from a broad and diverse group of District stakeholders regarding areas of concern. The survey was made available in English and Spanish and promoted through the OIG website, social media, and public meetings. It was also distributed to key constituencies, including the Board of Education, the Bond Oversight Committee, and senior District leadership.

Exhibit A contains a copy of the complete survey. Exhibit B summarizes the top areas of concern identified through stakeholder responses and considered in developing the annual workplan.

2. OIG staff conducted interviews with key District personnel to identify and assess risks affecting their operations and their ability to achieve District goals.
3. OIG staff leveraged their auditing and investigative experience within the District and reviewed prior engagements, including past recommendations, to help identify and assess risk areas affecting District operations.
4. Based on the information identified through steps 1–3, the OIG developed a list of potential audit engagements for FY 2027, including performance audits, contract audits, and school audits (resources permitting).

The engagement list was refined based on a risk-based prioritization process and consideration of available resources, including staffing levels and funding sources. Because approximately 43% of the OIG’s \$10.1 million budget will be supported by bond funds, the OIG is limited in the amount of non-bond-eligible work it can undertake.² Accordingly, audit engagements focus significantly on District-wide programs, processes, systems, and contracts funded by school bond measures.

² According to the District’s Office of General Counsel, when a program, activity, project, or contract is funded by both bond and non-bond sources, only the proportion attributable to bond funding is eligible for OIG work funded by bond measures. For example, if a program is funded 70 percent by bond funds and 30 percent by other sources, only 70 percent of the related OIG engagement is eligible for bond funding. This interpretation has been used in developing this work plan.

AUDIT ACTIVITIES

The OIG performs audit engagements primarily to:

- evaluate the efficiency and effectiveness of District operations;
- determine whether activities are conducted in accordance with District policies and applicable laws and regulations;
- assess vendor and contractor compliance with contract requirements; and
- ensure contracted funds, particularly bond funds, are expended as intended.

The OIG’s work is primarily focused on District-wide programs, processes, and systems, funded by school bond measures. This is due to how the office is funded; approximately 43% percent of the OIG’s FY 2027 budget will be comprised of bond funds. The OIG’s audit work plan for FY 2027 considers risks and is commensurate with available resources.

The work plan consists of the following types of audit engagements:

Performance Audits

These engagements promote public accountability by providing independent and objective assessments of District operations to assist the Board and management in improving operational and programmatic performance, reducing costs, and supporting informed decision-making.

Contract Audits

These engagements provide an independent examination of costs incurred by District contractors to determine whether such costs are allowable, allocable, and reasonable under applicable contract terms and conditions.

School Audits

These engagements provide an independent examination of various activities at school sites, including financial operations and compliance with District policies and procedures.

Although not specifically identified in the work plan, the OIG reviews change orders related to construction contracts at the request of District management. These engagements provide an independent examination of construction contract change orders to assess the allowability, allocability, and reasonableness of proposed or claimed costs.³

The OIG conducts the above engagements in accordance with Generally Accepted Government Auditing Standards (GAGAS).⁴

Although not specifically identified in the work plan, the OIG may conduct special reviews, which are less comprehensive than audits. These types of engagements may originate from:

³ Contract change orders are typically executed to adjust contract amounts for a variety of reasons, including added or deleted work, as well as equitable compensation to contractors for delays, disruptions, inefficiencies, contract terminations, or other claims.

⁴ U.S. Government Accountability Office (GAO), *Government Auditing Standards 2024 Revision (GAO-24-106786)* (Washington, D.C.: Feb. 1, 2024).

- requests from the Board of Education or District management to review specific issues;
- issues and/or risks identified during an engagement;
- issues identified by the OIG Investigations or Special Services units; and
- concerns reported to the OIG.

These reviews are not conducted in accordance with GAGAS.

Table 1 presents the OIG’s audit work plan, which is developed based on a risk assessment and aligned with available resources. The OIG will endeavor to complete the work plan during FY 2027. However, the work plan is intended to remain flexible to allow the OIG to respond to emerging risks and changing priorities. For example, Board of Education requests, District management priorities, and unforeseen events may require the OIG to undertake work not included in this plan or to defer or discontinue planned projects based on new information and resource availability. In prior years, some engagements initiated during a fiscal year were not completed within that same year; in some cases, these engagements have extended beyond the fiscal year in which they were included in the work plan.

TABLE 1: FY 2027 AUDIT WORK PLAN

ITEM NO.	CONTRACT NO.	CONTRACTOR/PROJECT NAME	DESCRIPTION	CONTRACT AMOUNT	TYPE OF AUDIT	USER DEPARTMENT	BOND ELIGIBLE
PERFORMANCE AUDITS							
1	N/A	Facilities Capital Planning Process	Evaluate design and operating effectiveness of District's capital planning framework, including strategic alignment, use of enrollment trends, sustainability considerations, internal controls, and stakeholder communication.	N/A	Performance	Facilities Services Division / Asset Management	Yes
2	N/A	Third Party Risk Management	Review of managing third-party risk, including vendor risk identification and due diligence, and contractual safeguards and cost controls.	N/A	Performance	Procurement Services Division Division of Risk Management and Insurance Services	Yes
3	N/A	Change Order Trends, Patterns, and Systemic Risk Identification	Review change order data to identify patterns by contractor, designer, project type, and/or region, and whether lessons learned are captured to prevent recurrence.	N/A	Performance	Facilities Services Division / Facilities Project Execution	Yes
4	N/A	Governance of Pre-payments	Review District's process for the justification, approval, and safeguards related to prepayments.	N/A	Performance	Multiple Divisions	Yes
5	N/A	Early Payment Discounts	Review District's process for identifying and maximizing early payment discounts.	N/A	Performance	Accounts Payable (Multiple Divisions)	Yes
CONTRACT AUDITS							
6	4400011383 / C727	Pinner Construction Co., Inc.	Taft High School Modernization Project	\$132,253,140	Incurred Cost	Facilities Project Execution	Yes
7	C9595	ConvergeOne, Inc.	Replacement of network equipment at 106 schools.	\$41,894.525	Incurred Cost	Information Technology Services	Yes
8	4400009914 / C131	S J Amoroso Construction Co, LLC	Contract for the classroom replacement at Amestoy Elementary	\$27,681,862	Incurred Cost	Facilities Project Execution	Yes
9	C3439	STV Construction / Simpson & Simpson	Construction management services.	\$26,000,000	Incurred Cost	Program Support Services Central Office	Yes

TABLE 1: FY 2027 AUDIT WORK PLAN

ITEM NO.	CONTRACT NO.	CONTRACTOR/PROJECT NAME	DESCRIPTION	CONTRACT AMOUNT	TYPE OF AUDIT	USER DEPARTMENT	BOND ELIGIBLE
10	4400010081 / C864	Motorola Solutions, Inc.	Replacement of radio system.	\$23,601,700	Incurred Cost	Information Technology Services	Yes
11	C7002	Charles Pankow Builders, Ltd.	Major Modernization Project at 32 nd Street USC Magnet School.	\$19,143,147	Incurred Cost	Asset Management Central Office	Yes
12	C9368	Masters Contracting Corp	Campus improvement project – Grand View Boulevard Elementary School.	\$12,165,500	Incurred Cost	Facilities Project Execution	Yes
13	4400012671 / C443	Alternate Power & Construction, Inc.	Low voltage cabling.	\$4,700,000	Incurred Cost	Information Technology Services	Yes
14	4400013158 / C475	Reliable Floor Covering, Inc.	Flooring replacement – Wilson High School.	\$4,393,000	Incurred Cost	Maintenance & Operations Central Office	Yes
15	C7689	Ian Thomas Group	Outdoor Classroom and Campus Upgrade – Hawaiian Avenue Early Education Center	\$3,895,000	Incurred Cost	Project Execution	Yes
16	4400011122 / C2318	Knowland, Inc.	Division of State Architect (DSA) Inspection - B2P PS SS SA R-23002	\$3,300,000	Incurred Cost	Program Support Services Central Office	Yes
17	4400011154 / C708	Geronimo Concrete, Inc.	ADA Barrier Removal – State Street Elementary School	\$3,035,502	Incurred Cost	Facilities Project Execution	Yes
18	4400013071 / C764	California Certified Construction	ADA Barrier Removal – Glen Alta Elementary School	\$2,898,000	Incurred Cost	Facilities Project Execution	Yes
19	4400010240 / C2145	Geosyntec Consultants, Inc.	Site Assessment Services	\$2,000,000	Incurred Cost	Environmental Health & Safety	Yes
20	4400011913 / C2926	Reyes Electrical Contractor, Inc.	Nature Explore Outdoor Project – Normandie Avenue Early Education Center	\$1,061,565	Incurred Cost	Maintenance & Operations Central Office	Yes
SCHOOL AUDITS							
21	N/A	School Audits	Examination of various activities at school sites, including financial operations and compliance with District policies and procedures.	N/A	Review	Various schools (will depend on available resources)	No

INVESTIGATIVE ACTIVITIES

For FY 2027, in addition to responding to allegations of District employee misconduct and policy violations, we will continue to proactively focus on certain strategic areas and investigative activities that we believe will provide the District with added protection of public resources.

The OIG will continue to concentrate on the high-risk areas with the greatest potential for exposing fraud, waste, and abuse within the District. In more complex criminal matters, we will endeavor to work collaboratively with federal, state, and local law enforcement agencies, and task forces, such as the Education Fraud Working Group, and the U.S. Department of Justice Procurement Collusion Task Force.

OIG HOTLINE

The OIG manages the District's fraud, waste, and abuse hotline, which generates hundreds of complaints, allegations of criminal misconduct, and District policy violations from internal and external sources each year. According to studies conducted by PriceWaterhouseCoopers⁵ and the Association of Certified Fraud Examiners,⁶ corporate and occupational fraud is detected most often by whistleblowers or tipsters, rather than internal controls or law enforcement activities. As a result, they recommend that companies have robust reporting mechanisms, such as a hotline.

In FY 2025, the OIG received 361 hotline complaints. In addition to investigating allegations of fraud, waste, and abuse, we ensure that other matters from the hotline are referred to District departments and are adequately addressed and responded to promptly.

Additional Outreach

In FY 2025, the OIG made presentations about our work to approximately 3,000 District employees, at Regional principal's meetings and new employee orientations. In FY 2027, the OIG will continue to promote District-wide awareness of employee integrity issues and, when necessary, we will engage and include relevant District management and staff in the various types of fraud awareness training throughout the year and encourage the use of deterrent products such as the Inspector General Fraud Warning included in LAUSD procurement packages. The OIG will continue to promote awareness of the hotline, webpage, and the OIG's role and responsibilities among District personnel, the public, and through Board and Bond Oversight Committee meetings. Furthermore, the hotline information is included in every Board agenda and on the Board's television feed.

Anyone can easily report to the OIG allegations of fraud, waste, abuse, or misconduct occurring within the District. Allegations can be reported online via our web-based hotline 24 hours a day, seven days a week. Reports can also be made via email, phone, in writing, or in person.

⁵ https://www.ohchr.org/sites/default/files/lib-docs/HRBodies/UPR/Documents/session9/US/NWC_NationalWhistleblowersCenter_Annex2.pdf, accessed April 23, 2026.

⁶ <https://www.acfe.com/-/media/files/acfe/pdfs/rtn/2024/2024-report-to-the-nations.pdf>, accessed April 23, 2026.

District employees, students, families, other stakeholders, and members of the public are encouraged to report fraud, waste, and abuse via any of the following methods:

Online: <https://oig.lausd.org/>
 Email: Inspector.General@lausd.net
 Phone: (213) 241-7778 Local
 (866) 528-7364 Toll Free
 Write or Visit: 333 South Beaudry Avenue, 12th Floor
 Los Angeles, CA 90017

EMPLOYEE INTEGRITY

Since the OIG hotline generates hundreds of calls each year, the OIG will continue to focus on investigating employee misconduct related to our mission. These investigations largely center on conflicts of interest, misappropriation of funds, embezzlement, payroll fraud, falsification of documents, property and equipment misuse, theft of property, nepotism, forgery, and ethics violations.

CONTRACTOR, CONSULTANT, AND VENDOR INTEGRITY

The OIG will continue its investigative activities related to District contractors, consultants, and vendors. Allegations of theft, misappropriation of public funds, bid-splitting, and bid-rigging are among the more common complaints. The OIG will also concentrate on deterring and detecting corruption in the District's school construction bond programs.

WHISTLEBLOWER PROTECTION

People who report improper governmental activity involving the District are protected against retaliation, interference, intimidation, threats, or similar acts. The OIG has the authority to investigate violations of the Whistleblower Protection Policy. The OIG will endeavor to thoroughly investigate any and all credible complaints of violations of the District's Whistleblower Protection Policy.

SPECIAL SERVICES

In FY 2027, the Special Services Unit will be in its third year of operations. As one of three core units of the OIG, the Special Services Unit plays a key role in advancing the OIG’s mission by spearheading the OIG’s data analytics function to identify areas of risk within the District, and conducting special reviews, technical evaluations, and due diligence and background investigations. The Special Services Unit comprises four functional areas, as described below, and its work provides information for decision-making and recommendations to improve District programs, policies, and procedures.

This year the work of the Special Services Unit will continue and is supported by bond funds and general funds.

DATA ANALYTICS

The OIG created a data analytics function to support our audit, investigative, and special review work by mining and analyzing District data. The team conducts robust analyses of data from District enterprise-wide and function-specific systems (e.g., the Systems Applications and Products system (SAP), and the Consolidated On-Line Information Nexus (COLIN) system) to identify patterns, trends, and anomalies.

The data analytics work enables a data-driven approach to how we perform our work, enhances our risk assessment process, informs the selection of audits and special reviews, and proactively drives investigations.

SPECIAL REVIEWS

The Special Review Team consists of both auditors and investigators, combining the experience and expertise of the OIG’s audit and investigative functions to work on special reviews of District-wide programs and policies, mostly identified through data analytics or that appropriately fall within the expertise of the auditors and investigators in the Special Services Unit.

Special reviews are conducted as a result of (i) data analytics, (ii) issues identified during the course of an audit or investigation, (iii) special requests from the Board of Education or District management, or (iv) concerns reported to the OIG. Special reviews that conclude with evidence of significant internal control deficiencies and/or inadequate District policies and procedures may be referred to the OIG Audit Unit. Special reviews that conclude with evidence of potential administrative and/or criminal violations may be referred to the OIG Investigations Unit. Special reviews may also conclude with findings and recommendations to District management to improve the effectiveness of their policies and procedures.

TECHNICAL EVALUATIONS

Technical evaluations are tests or assessments of construction projects conducted to determine the technical suitability of a structure, equipment, material, product, process or system for the intended objectives. Completed construction projects will be evaluated to ensure compliance with contract documents, specifications, and code requirements. Technical evaluations may also be performed to evaluate facility-related departments and programs to assess their compliance with state and local laws and regulations, and District policies and guidelines. The OIG's technical evaluation team consists of a Facilities Project Manager II and an Architect.

In FY 2027, the OIG will perform four technical evaluations of the following bond-funded projects. These four projects were selected for one or more of the following reasons: (i) high contract value, (ii) the contractor has not been subject to a technical evaluation previously by the OIG, (iii) contract delivery method, (iv) type of construction project, and (v) project management issues identified in previous technical evaluations.

1. **Contract Number:** 4400009160
Contractor: Clark Construction Group - California, LP
Construction Project: Comprehensive Modernization at North Hollywood High School
Contract Delivery Method: Best Value Complex
Contract Amount: \$199,523,100

2. **Contract Number:** 4400011595
Contractor: Icon West, Inc.
Construction Project: Visual and Performing Arts Facilities Improvement at Wilson High School
Contract Delivery Method: Best Value Complex
Contract Amount: \$23,057,000

3. **Contract Number:** C8448
Contractor: Danny Letner, Inc. dba Letner Roofing Company
Construction Project: Roofing and HVAC at Canoga Park High School
Contract Delivery Method: Formal
Contract Amount: \$4,100,000

4. **Contract Number:** C9397

Contractor: Ian Thomas Group

Construction Project: Outdoor Classroom and Campus Upgrade at 24th Street Early Education Center

Contract Delivery Method: Best Value Simple

Contract Amount: \$3,969,900

DUE DILIGENCE AND BACKGROUND INVESTIGATIONS

The OIG conducts due diligence reviews in support of the District's ongoing efforts to assess the backgrounds of senior management applicants, contractors doing, or seeking to do, business with the District, and independent charter schools and their petitioners. Due diligence services and background investigations may also be generated proactively by the OIG. The OIG utilizes searchable public record databases when conducting these due diligence reviews and the results are reported to the respective District division leaders. The OIG receives due diligence requests primarily from the District's Charter Schools Division, Office of the General Counsel, and Procurement Services Division.

Furthermore, at the request of District management, due diligence services are conducted before the District enters into contracts and agreements to assess whether contractors, vendors, or consultants are free from such issues as criminal history, bankruptcies, or other matters that may impact the District's decision to enter into contracts or agreements with the entity or its officers. Due diligence reviews for contractors, vendors, or consultants performing bond-funded work are paid for with school bond funds.

Independent Charter Schools - FY 2027

Currently, there are 79 District-authorized independent charter schools that are operating with a charter that is set to expire on June 30, 2027. The District is expecting that these independent charter schools will engage in the District's authorization process to renew their charter and extend their current charter term. For FY 2027, to support the District's authorization process, the OIG is expecting to conduct due diligence reviews on these 79 independent charter schools and their charter petitioners

OFFICE OF THE INSPECTOR GENERAL

2026 Annual Risk Assessment

Deadline: March 20, 2026

Español



English



We want to hear from you!

<https://oig.lausd.org/>



OFICINA DEL INSPECTOR GENERAL

2026 Evaluación de Riesgos Anual

Cierra: 20 de marzo, 2026

Español



English



¡Queremos saber lo que piensa!

<https://oig.lausd.org/>





Los Angeles Unified School District Office of the Inspector General 2026 Annual Risk Assessment Survey

The Office of the Inspector General (OIG) fosters a culture characterized by accountability, transparency, collaboration, and integrity through its audits, investigations, and special services. These services are aimed at promoting ongoing improvement, facilitating informed decision-making, and identifying as well as preventing waste, fraud, and abuse.

We highly value and seek the insights of our stakeholders. Enclosed is our annual stakeholder survey, which serves to pinpoint issues and concerns, and is specifically utilized to inform the development of our annual work plan for the upcoming school year.

We kindly ask you to respond to the following questions to the best of your ability. Your insights and understanding of the District are crucial to our continuous improvement efforts and help us support LAUSD in its efforts to deliver the best possible experiences and educational opportunities for our students.

We appreciate your valuable input.

joshua.margraf@lausd.net [Switch account](#)



Not shared

1. Kindly indicate your affiliation with the Los Angeles Unified School District (LAUSD).

- ☐ LAUSD Student
- ☐ Parent/Guardian
- ☐ Board Member
- ☐ Bond Oversight Committee Member
- ☐ LAUSD Employee
- ☐ Contractor/Consultant
- ☐ Community Member
- ☐ Prefer not to say
- ☐ None of the above
- ☐ Other: _____

2. Please select up to three areas related to **Instruction** that you find most concerning.

- ☐ A-G Curriculum
- ☐ Attendance Management for Students
- ☐ Independent Study Program
- ☐ Instructional Materials
- ☐ Instructional Software
- ☐ Outdoor Education and Nature- Based Experiences
- ☐ Special Education
- ☐ Textbook Ordering and Management
- ☐ None of the above

2a. Please elaborate on your selection(s) or provide another area(s) related to **Instruction** not listed above.

Your answer _____

3. Please select up to three areas related to **Student Support Services** that you find most concerning.

- ☐ Afterschool Services (Beyond the Bell, tutoring)
- ☐ Nursing Services and Operations
- ☐ School Lunch and Breakfast
- ☐ School Mental Health Services (Crisis Counseling and Intervention Services)
- ☐ Wellness Centers
- ☐ None of the above

3a. Please elaborate on your selection(s) or provide another area(s) related to **Student Support Services** not listed above.

Your answer _____

4. Please select up to three areas of concern related to **Health and Safety** from the options provided.

- ☐ Emergency Services (Safe School Plan, supplies, emergency drills, school police)
- ☐ Environmental Health and Safety (Chemical Safety, Hazardous Waste, Water and Air Safety)
- ☐ Waste Management (trash, recycling)
- ☐ None of the above

4a. Please elaborate on your selection(s) or provide another area(s) related to **Health and Safety** not listed above.

Your answer _____

5. Please select up to three areas related to the **Construction Program** that you find most concerning.

- ☐ Change Orders
- ☐ Construction Costs
- ☐ Planning and Design
- ☐ Project Management
- ☐ Use of Contract Professional or Contractors
- ☐ None of the above

5a. Please elaborate on your selection(s) or provide another area(s) related to the **Construction Program** not listed above.

Your answer _____

6. Please select up to three areas of concern within the **Facilities Services Division** from the options provided.

- ☐ Budget/Accounting/Invoice Processing
- ☐ Operations Services (custodial, landscaping, pest management)
- ☐ School Maintenance and Modernization Program
- ☐ Sustainability Initiatives (photovoltaic program, and campus ecology)
- ☐ None of the above

6a. Please elaborate on your selection(s) or provide another area(s) of concern within the **Facilities Services Division** not listed above.

Your answer _____

7. Please select up to three areas of concern related to **Finance** from the options provided.

- ☐ Accounts Payable (disbursements, late payments, rebates, and discounts)
- ☐ Accounts Receivable (charter school receipts, Medi-Cal reimbursements, developer fees, school filming receipts)
- ☐ Asset Inventory Management (IT equipment, facilities equipment, school supplies)
- ☐ Charter School Financial Management and Fiscal Operations
- ☐ Federal and State Funds/Grants Compliance (Title I, Career Tech Ed, ADA, Cafeteria)
- ☐ Payroll Operations (overtime, extra duty pay, off-cycle payroll, multi-funded time reporting)
- ☐ School Budgets and Local Control Funding Formula
- ☐ School Fiscal Services (Student body funds, donations, booster clubs, purchasing)
- ☐ None of the above

7a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Finance** not listed above.

Your answer _____

8. Please select up to three areas related to **Procurement** that are of most concern to you.

- ☐ A/B Letters
- ☐ Best Value Procurement
- ☐ Construction Contract Procurement Methods (Design Build, Design Bid Build, Alternative Design Build)
- ☐ Job Order Contracting
- ☐ Low Dollar Purchase Orders
- ☐ Warehouse Inventory (Ordering and Pricing, Distribution)
- ☐ None of the above

8a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Procurement** not listed above.

Your answer _____

9. Please select up to three areas of **Risk Management** that are most concerning to you from the options provided.

- ☐ Retirement Accounts (403B, 457)
- ☐ Unemployment Claims by Employees
- ☐ Workers Compensation
- ☐ None of the above

9a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Risk Management** not listed above.

Your answer _____

10. Please select up to three areas within **Information Technology** that are of particular concern to you.

- ☐ Cloud Services (protection of data)
- ☐ Data Centers
- ☐ Educational Applications (artificial intelligence related tools)
- ☐ Help Desk Operations
- ☐ IT Upgrades and Modernization Efforts
- ☐ Physical Security of IT Assets
- ☐ None of the above

10a. Please elaborate on your selection(s) or provide another area(s) related to **Information Technology** not listed above.

Your answer _____

11. Please select up to three areas of concern related to **Software Applications** from the options provided.

- ☐ COLIN
- ☐ Blackboard Connect
- ☐ Maximo
- ☐ MiSiS
- ☐ SAP / Ariba
- ☐ Schoology
- ☐ Welligent
- ☐ None of the above

11a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Software Applications** not listed above.

Your answer _____

12. Please select up to three areas of concern related to **Administration and Community Relations** from the options provided.

☐ Labor Relations (union contracts)

☐ Office of General Counsel Operations

☐ Parent and Community Engagement

☐ School Site Council

☐ None of the above

12a. Please elaborate on your selection(s) or provide another area(s) of concern related to **Administration and Community Relations** not listed above.

Your answer

13. Please tell us how susceptible you believe the District is to the following?

	High Risk	Medium Risk	Low Risk
Fraud	☐	☐	☐
Waste	☐	☐	☐
Abuse	☐	☐	☐

13a. Please elaborate on your selection(s).

Your answer

14. Please share any area(s) of concern not captured in the survey questions above.

Your answer

15. Should you be amenable to a follow-up, kindly share the following information:

- Name (First and Last)
- Job Title
- Contact Information (Email or Phone)

This is optional and your details will be treated confidentially.

Your answer

Submit

Clear form

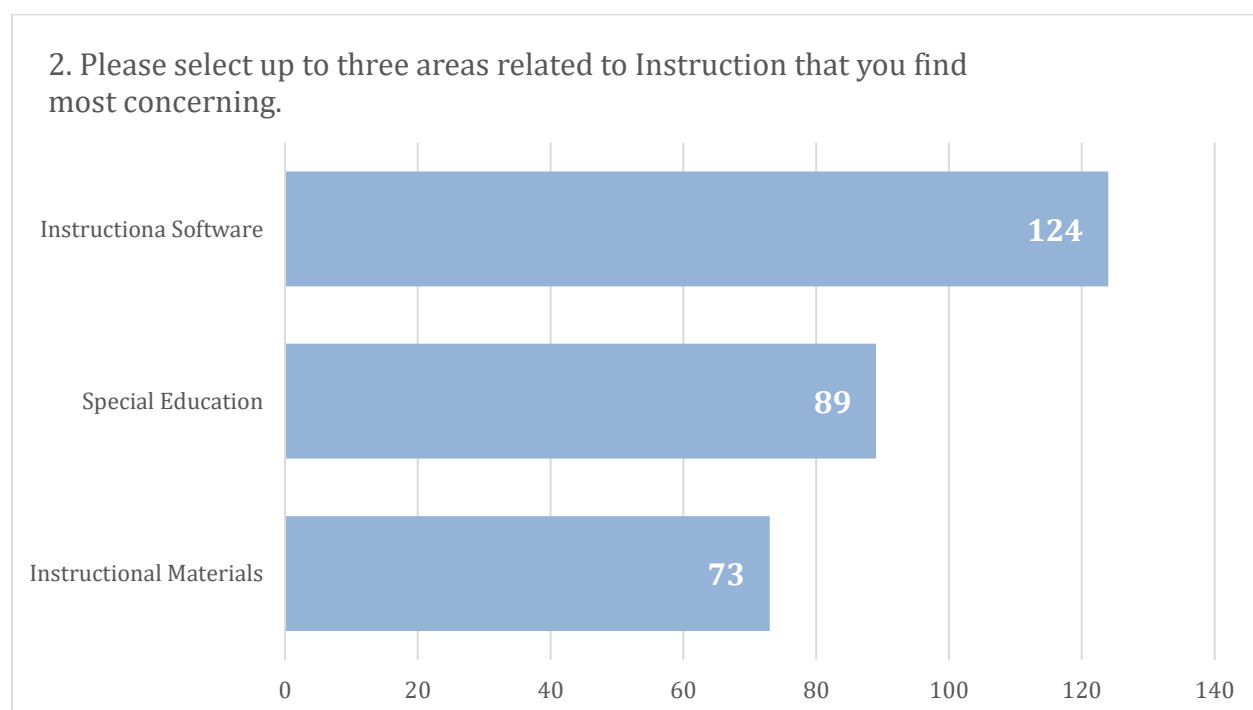
Never submit passwords through Google Forms.

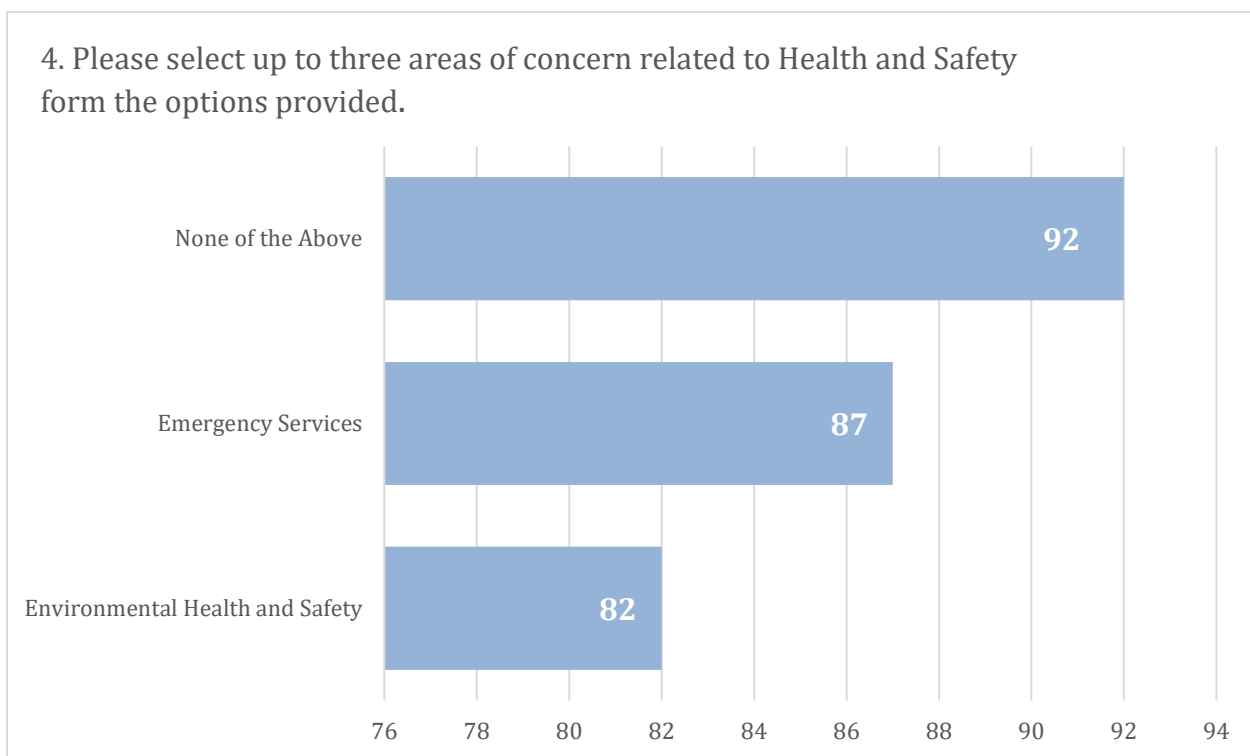
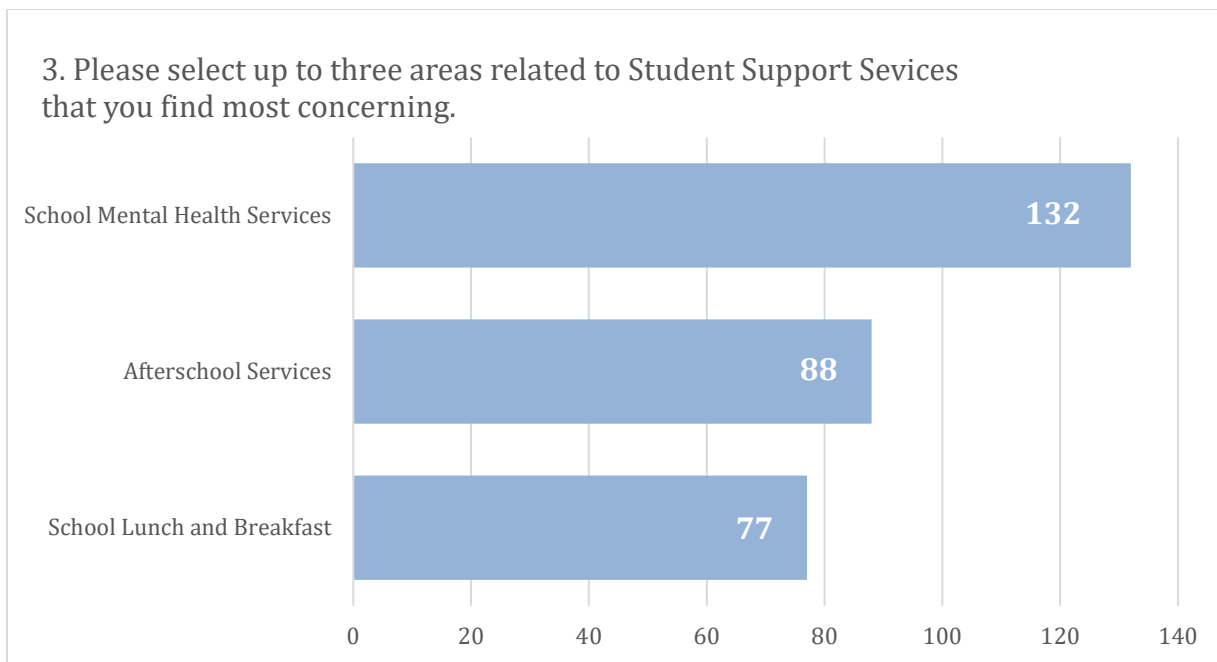
This form was created inside of LAUSD. - [Contact form owner](#)

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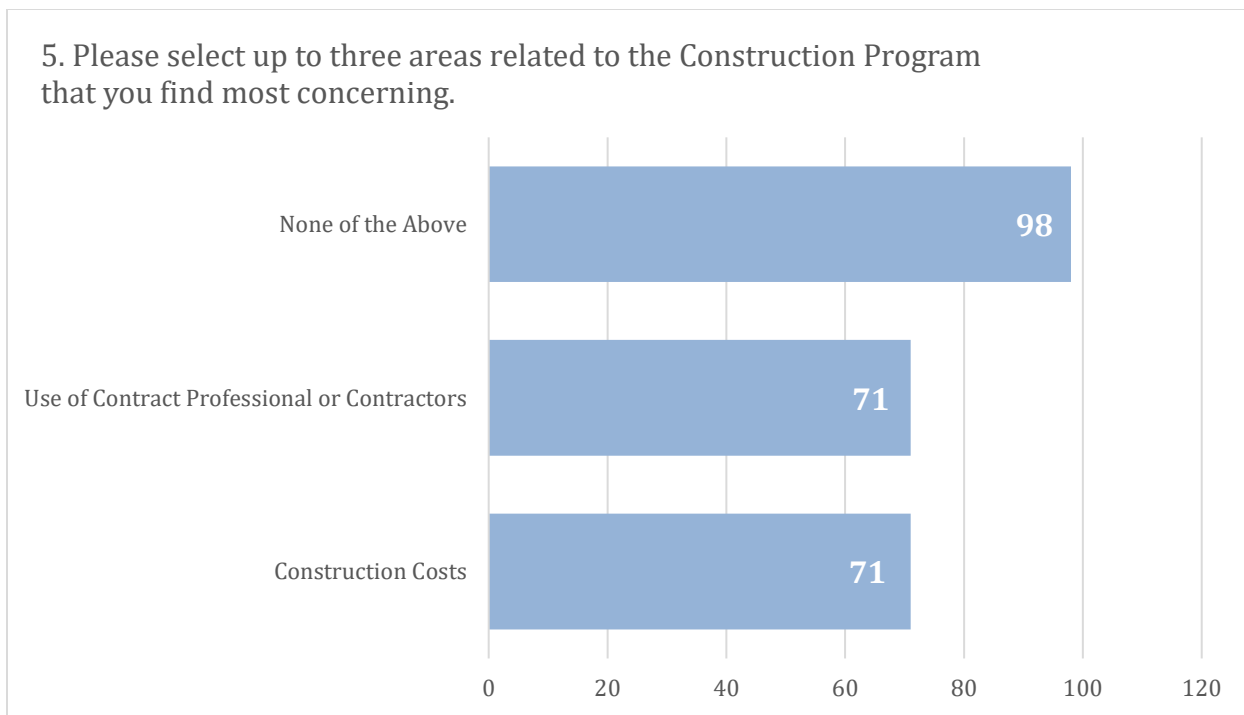
FISCAL YEAR 2027 RISK ASSESSMENT SURVEY
TOP AREAS OF CONCERNS SELECTED

The following summarizes results from the OIG risk assessment survey, specifically the top areas of concerns selected by respondents. The accompanying charts display the top three responses to each question in terms of respondent numbers. Across multiple questions, respondents frequently selected “None of the Above,” suggesting the listed options did not fully capture respondent concerns. However, this response does not indicate an absence of concerns, as many respondents provided additional concerns related to the question’s subject matter. Where “None of the Above” was selected at a notable level, the OIG has summarized related concerns identified in comments provided that appeared outside the listed response options. Some questions received more responses and comments than others.

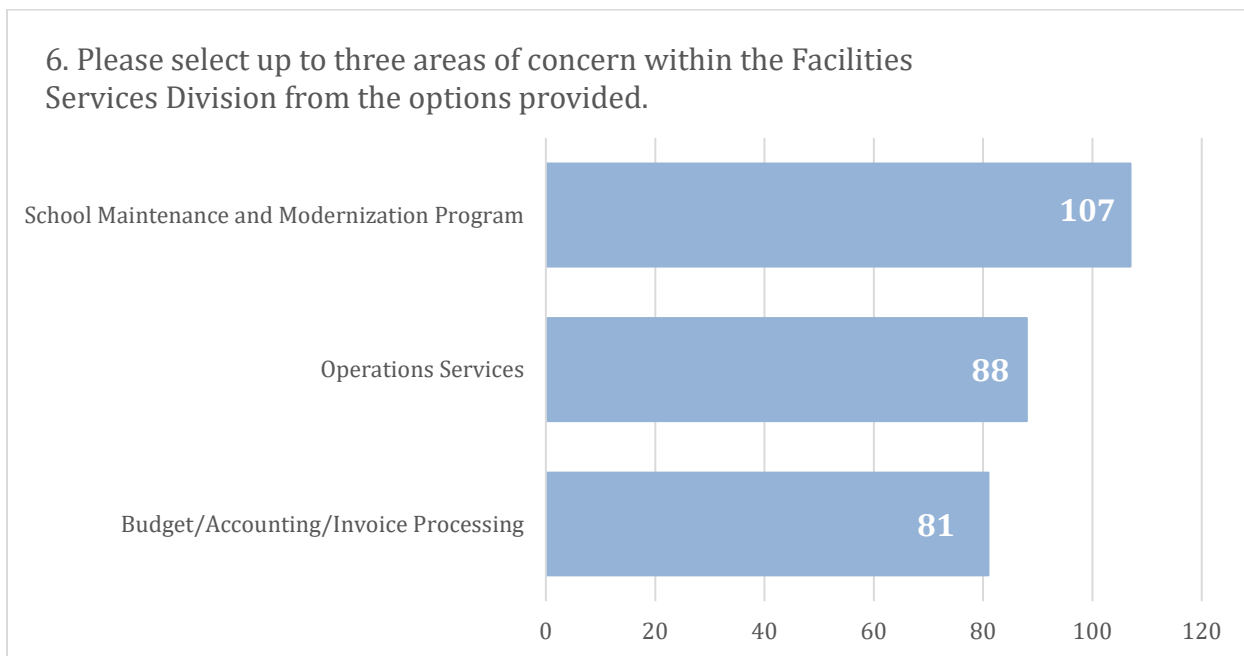


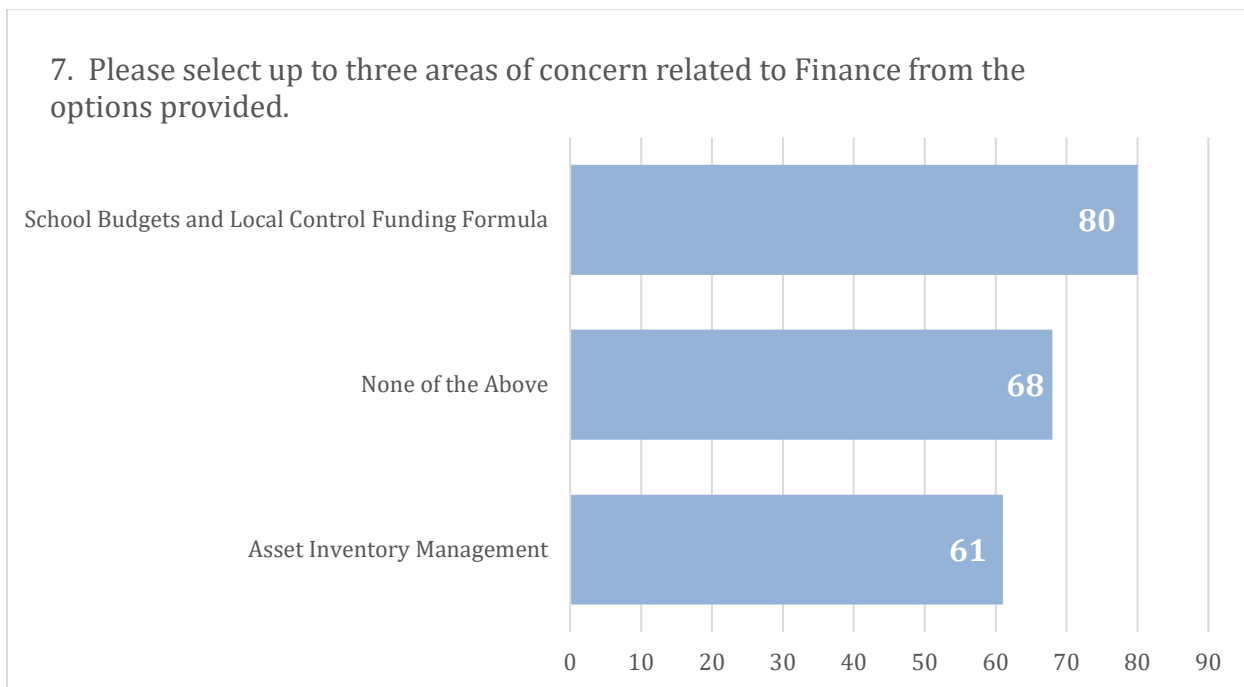


4. Respondents identified environmental and infrastructure-related concerns, including limited recycling and composting practices across schools and a lack of shaded or climate-resilient outdoor spaces. Additional feedback called for a review of technology safety practices and device management policies to address potential risks and ensure appropriate safeguards.

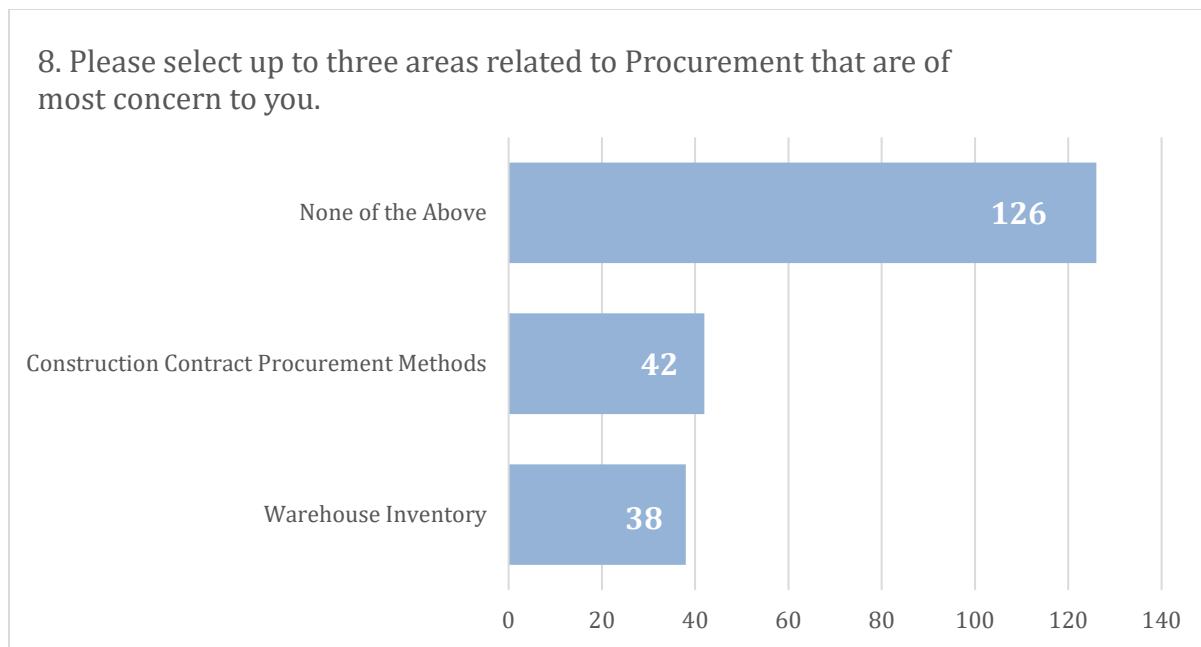


5. Respondents raised concerns about significantly inflated construction costs, with LAUSD or vendor quotes often perceived as far higher than local contractor estimates. They also frequently cited poor communication and a lack of timely updates to principals and school communities regarding project status and timelines.

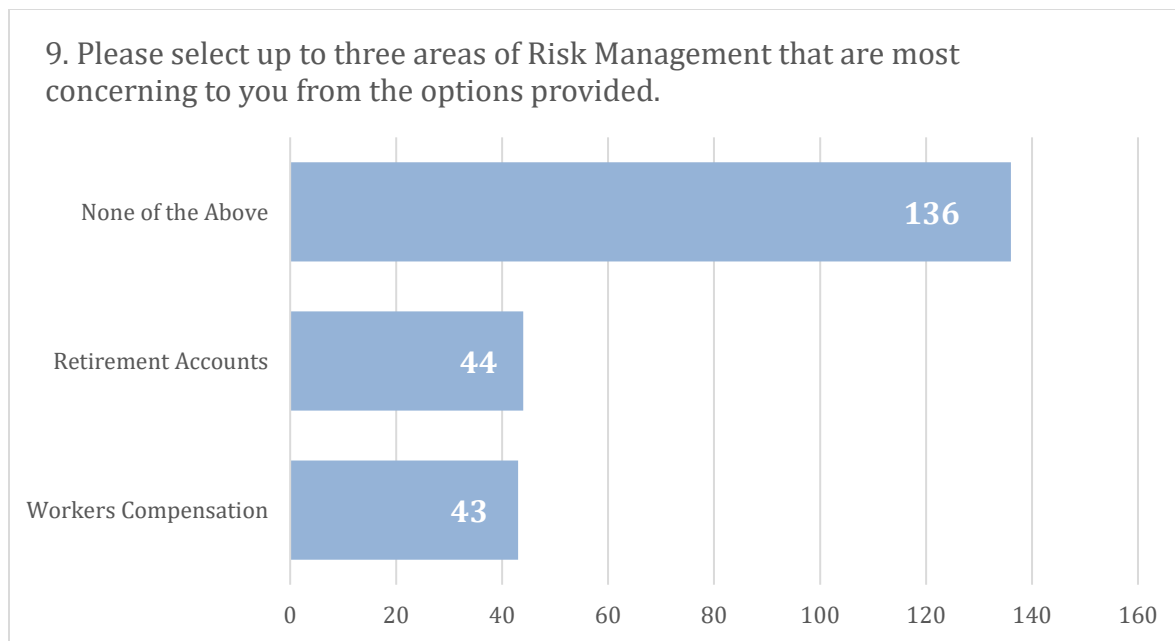




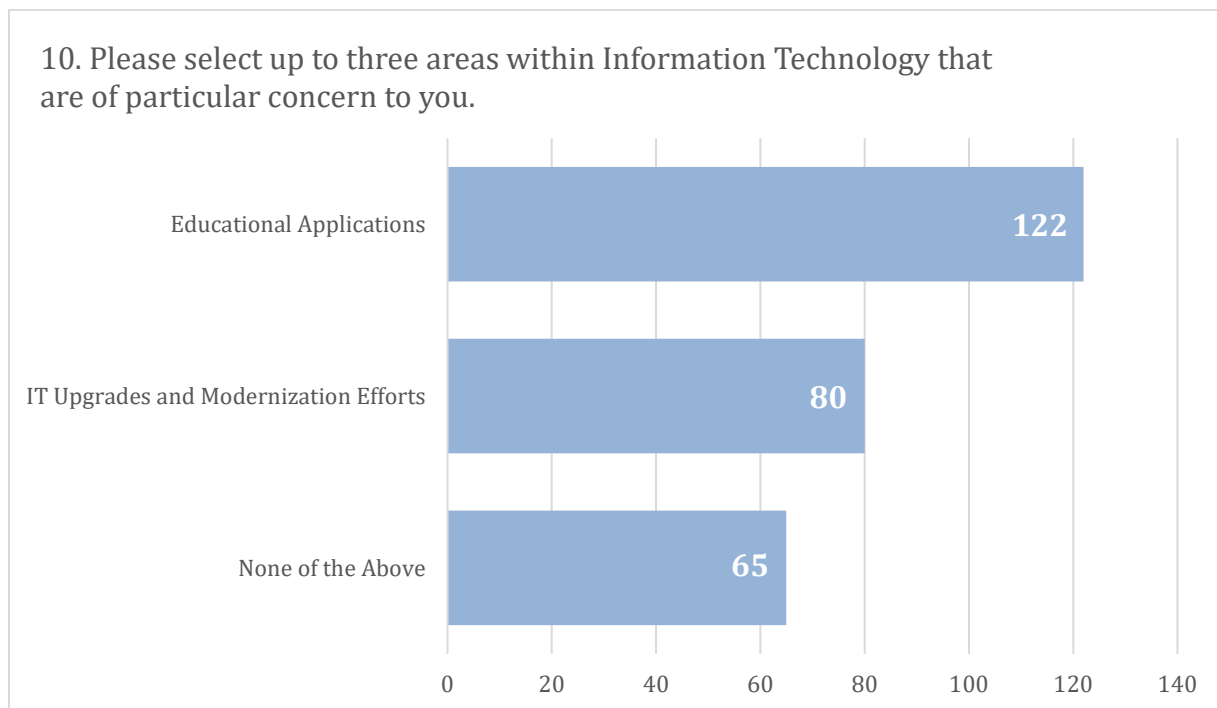
7. Respondents expressed concern about ongoing budget reductions, particularly those impacting teacher professional development time, student support services, and school improvement initiatives. A recurring theme was dissatisfaction with high EdTech and IT spending, with calls to reallocate resources toward core classroom needs such as teachers, instructional materials, and basic supplies.



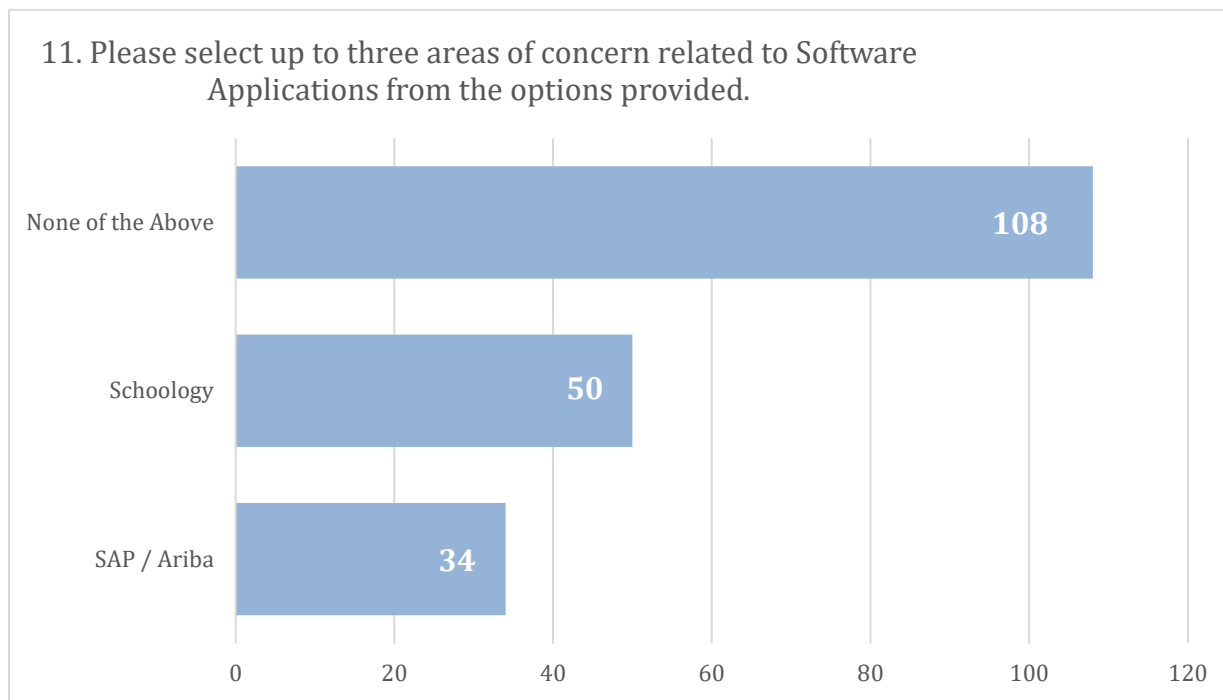
8. Respondents expressed concern about oversight of EdTech spending, including audits of private vendor contracts to ensure tools are educationally necessary and cost-effective. They also raised concerns about limited transparency in EdTech procurement and potential waste on ineffective or disruptive technologies.



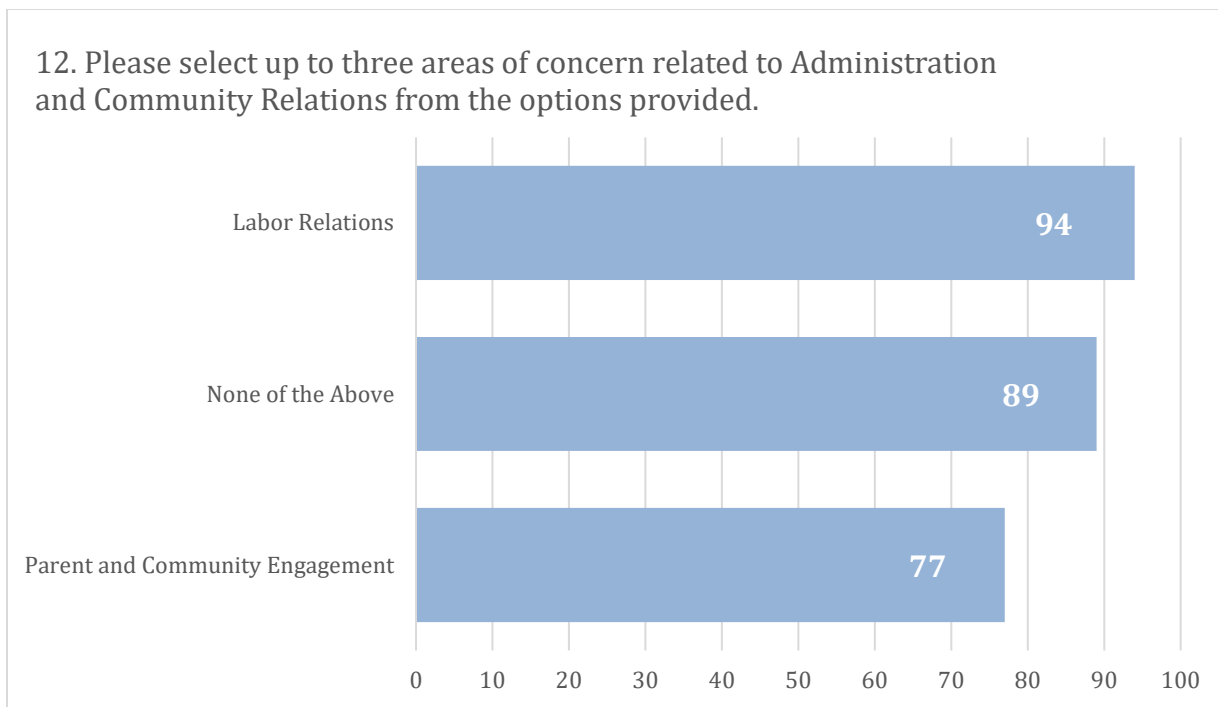
9. Respondents raised concerns about the retirement eligibility formula, particularly the requirement to work until ages 62 or 75 to qualify for full retirement and health benefits. They also requested earlier and clearer guidance on 403(b) accounts and additional support in understanding and managing retirement savings options.



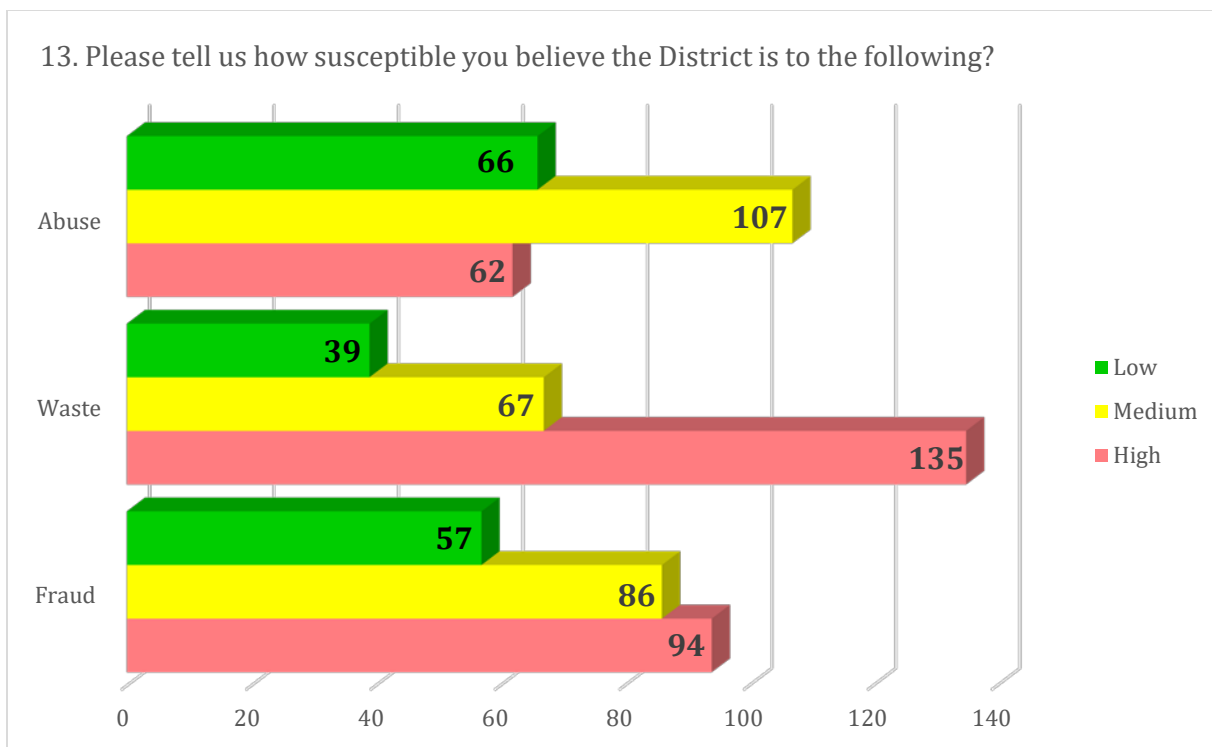
10. Respondents expressed concern about the rapid adoption of AI in schools, with many calling for its use to be limited until its safety and effectiveness are better established. They also highlighted broader concerns about excessive student screen time and classroom technology that is aging, unreliable, and often in need of replacement.



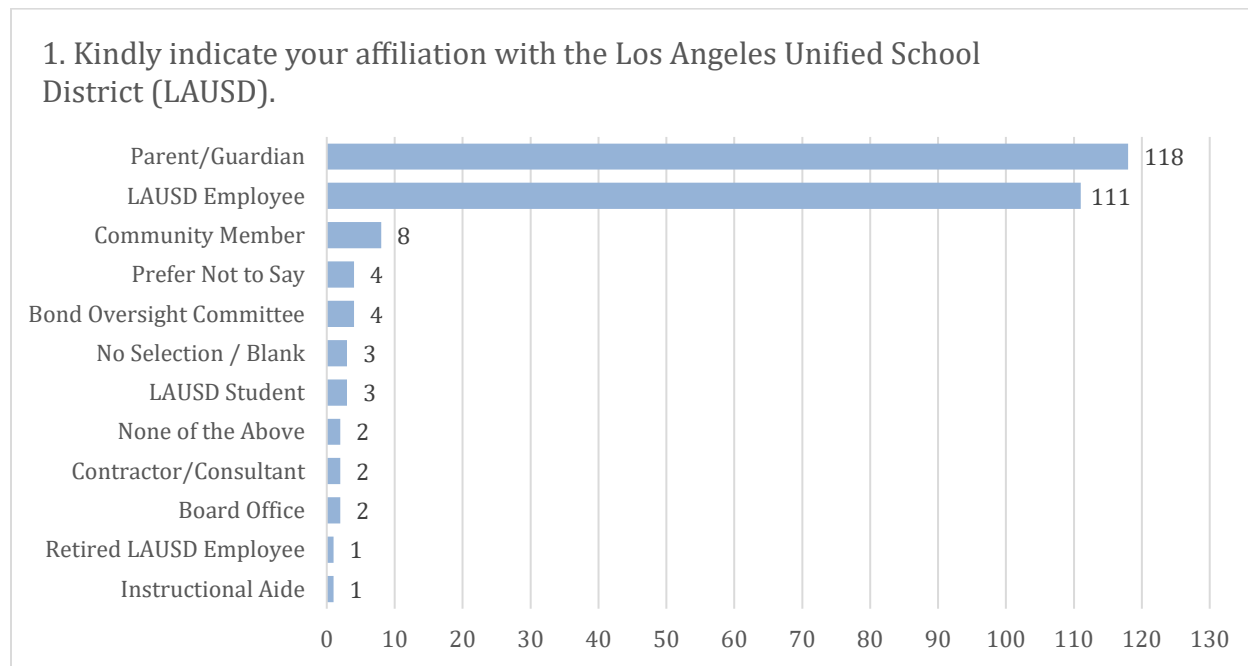
11. Respondents expressed concerns about usability and reliability issues across several systems as well as challenges with system integration and workflow inefficiencies. Additional themes included concerns about data privacy and broader questions regarding the extent to which instructional technology is appropriately supporting learning objectives.



12. Respondents expressed concerns related to staffing and employee support, absenteeism, and workforce management, and the impact of tenure policies on performance expectations.



The OIG received 259 responses. Below shows the categories of respondents.



OIG HOTLINE

Office of the Inspector General
"Independent and Objective Oversight"

REPORT FRAUD, WASTE, AND ABUSE



(213) 241-7778 or (866) 528-7364



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<https://oig.lausd.org/>

- ☐ Misuse of LAUSD funds and resources
- ☐ Retaliation for reporting misconduct
- ☐ Anyone can make a report
- ☐ You may remain anonymous

English



Español



SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

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American Institute of Architects
Robert Campbell, Vice-Chair
L.A. Co. Auditor-Controller's Office
Dr. Samantha Rowles, Secretary
LAUSD Student Parent
Patrick MacFarlane, Executive Committee
Early Education Coalition
Scott Pansky
L.A. Area Chamber of Commerce

Joseph P. Buchman – Legal Counsel
Burke, Williams & Sorensen, LLP
Lori Raineri and Keith Weaver – Oversight Consultants
Government Financial Services Joint Powers Authority

Bevin Ashenmiller
Tenth District PTSA
Neelura Bell
CA Charter School Association
Sandra Betts
CA Tax Reform Association
Ashley Kaiser
Assoc. General Contractors of CA
Mellina Lathe
LAUSD Student Parent
Charlotte Lerchenmuller
Assn. of CA School Admin. - Retired
Aleigh Lewis
L.A. City Controller's Office
Jennifer McDowell
L.A. City Mayor's Office

Jason Peterson (Alternate)
L.A. Co. Federation of Labor AFL-CIO
Tamar Poladian-Perron
31st District PTSA
Rachelle Anema (Alternate)
L.A. Co. Auditor-Controller's Office
Monica Carlos (Alternate)
LAUSD Student Parent
Asha Lang (Alternate)
LAUSD Student Parent
Jeanalee Obergfell (Alternate)
L.A. City Mayor's Office
Brendan Sullivan (Alternate)
Tenth District PTSA

Timothy Popejoy
Bond Oversight Administrator
Perla Zitle
Bond Oversight Coordinator

RESOLUTION 2026-11**BOARD REPORT NO. 456-25/26****FISCAL YEAR 2027 OIG WORK PLAN/STRATEGIC EXECUTION PLAN**

WHEREAS, District Staff proposes that the Board of Education approve the Fiscal Year 2027 Office of the Inspector General (OIG) Work Plan; and

WHEREAS, in March 2003, the Board of Education authorized the OIG to conduct audits of bond funded new construction and modernization programs and related bond expenditures with BB and Measure K bond funds; and

WHEREAS, in March 2004, June 2005, November 2008, November 2020, and November 2024 additional bond funds were programmed for audits in Measures R, Y, Q, RR, and US as approved by the electorate; and

WHEREAS, the associated Fiscal Year 2027 OIG Work Plan/Strategic Execution Plan proposes to use School Upgrade Program (SUP) funds in the amount of \$4,662,111 to provide audit, investigative, and special services, and training

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens' Bond Oversight Committee recommends that the Board of Education adopt the Fiscal Year 2027 OIG Work Plan/ Strategic Execution Plan as defined in Board Report No. 456-25/26, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Bond Oversight Committee's website.

RESOLUTION 2026-11**FISCAL YEAR 2027 OIG WORK PLAN/STRATEGIC EXECUTION PLAN**

3. The District track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Bond Oversight Committee and the District.

ADOPTED on May 28, 2026, by the following vote:

AYES: 14

ABSTENTIONS: 0

NAYS: 0

ABSENCES: 1

/Michael Hamner/

D. Michael Hamner
Chair

/Robert Campbell/

Robert Campbell
Vice-Chair

[Return to Order of Business](#)

TAB 8



Board of Education Report

File #: Res-068-25/26, **Version:** 1

Agenda Date: 6/23/2026

In Control: Board of Education

Dr. Rivas - Proclaiming June 27, 2026, as “Play Day” and Promoting Play Equity (Res-068-25/26) (Waiver of Board Rule 72)

Whereas, Sport, play, and movement are essential for positive youth development, improving mental and physical health, increasing cognitive performance, building self-esteem, cultivating leadership skills, and contributing to higher academic and career achievement;

Whereas, Access to sport, play, and movement is not equitable, and children and youth across California continue to face barriers to participation due to factors including the high cost of youth sports, limited access to facilities and safe spaces, transportation challenges, and exclusion based on disability;

Whereas, According to the 2026 California Play Equity Report, commissioned by the LA84 Foundation, 76 percent of youth are not meeting the recommendations of the Centers for Disease Control and Prevention and the U.S. Department of Health and Human Services for daily physical activity, with the lowest rates of participation among girls, Latino youth, and youth with disabilities;

Whereas, These disparities create a “play equity gap,” depriving many young people of the physical, social, emotional, and academic benefits associated with regular participation in sport, play, and movement;

Whereas, Achieving play equity requires removing barriers and ensuring all children have access to sports, play, and movement opportunities regardless of race, ethnicity, gender, disability, zip code, sexual orientation, or socioeconomic status, so that all youth can develop the skills and experiences necessary for lifelong well-being;

Whereas, The LA84 Foundation and the Play Equity Fund have issued a national call to action through Play Day on June 27, 2026, to celebrate and elevate the lifelong benefits of sport, play, and movement for children and families in the communities where they live;

Whereas, Play Day 2026 will feature a community Block Party at the LA84 Foundation headquarters in West Adams, including music, art, sports, food, and family-friendly activities that celebrate the spirit of the 1984 Summer Olympic Games and promote community connection through play;

Whereas, In addition to the flagship event in Los Angeles, more than 100 Play Day satellite sites across the nation will provide opportunities for communities to come together through sport, play, and movement;

Whereas, Play Day promotes the shared goal of supporting healthy, thriving children and demonstrates the

power of sport and play to strengthen communities, foster belonging, and create more promising futures for young people; and

Whereas, The Los Angeles Unified School District's Strategic Plan prioritizes joyful, safe, healthy, and engaging learning environments and recognizes that physical activity, recreation, and wellness are essential components of student success and whole-child development; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District reaffirms its commitment to closing the play equity gap and supporting policies, programs, and partnerships that ensure all students have equitable access to sport, play, and movement opportunities;

Resolved further, That the Board proclaims June 27, 2026, as "Play Day" throughout the Los Angeles Unified School District and encourages all students, families, educators, and staff to participate in Play Day celebrations, including the community event in West Adams and local play activities throughout the District;

Resolved further, That the Board recognizes the importance of play as a critical component of student wellness, academic success, and social-emotional development and encourages schools to continue promoting inclusive opportunities for physical activity and recreation throughout the year;

Resolved further, That the Board directs the Superintendent to promote Play Day through District communications and, where feasible, leverage partnerships and existing summer programming opportunities to support awareness of Play Day and advance equitable access to sport, play, and movement for all students; and, be it finally

Resolved, That the Governing Board of the Los Angeles Unified School District proclaims that Play Day shall be observed annually each June, on the date designated by the LA84 Foundation and the Play Equity Fund, and reaffirms its enduring commitment to advancing play equity, fostering healthy and joyful communities, and ensuring that every child has access to the lifelong benefits of sport, play, and movement.

[Return to Order of Business](#)

TAB 9



Los Angeles Unified School District

349

333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

File #: ROC-015-25/26, **Version:** 2

Agenda Date: 6/23/2026

In Control: Board of Education

Report of Correspondence

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

June 23, 2026

REPORT OF CORRESPONDENCE

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

FROM	LEGAL ACTION
1. A&M Law, APC	Summons & Complaint: 1) General Negligence; 2) Premises Liability; Case No. 26VECV01528; Superior Court of the State of California for the County of Los Angeles; Mary Mnatsakanyan, a minor by and through her GAL, Seda Duryan, Plaintiff, v. Los Angeles Unified School District, a public entity and Does 1 to 25, inclusive, Defendant.
2. Block LLP	Complaint: 1) General Negligence; 2) Premises Liability; 3) Dangerous Condition of Public Property (Gov. Code Section 830, 835); Case No. 26STCV11805; Superior Court of the State of California for the County of Los Angeles; Brithany Samantha Mateo Diego, by and through her GAL, Vicenta Teresa Diego Cristobal, Plaintiff, v. Los Angeles Unified School District, et al., Defendant.
3. Downtown L.A. Law Group	Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Cal. Govt. Code § 815.2]; Case No. 26TRCV01389; Superior Court of California, County of Los Angeles; Aden Lopez, a minor, by and through his Guardian Ad Litem Reina Harbin, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.
4. Downtown L.A. Law Group	Summons & Complaint for Damages: 1) Assault; 2) Battery; 3) Intentional Infliction of Emotional Distress; 4) Negligent Hiring, Supervision & Retention of an Unfit Employee; 5) Negligence; Case No. 26CMCV00669; Superior Court of California, County of Los Angeles; Jefary Sanford, a minor, by and through his Guardian Ad Litem Jeffrey Sanford, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.

5. Downtown L.A. Law Group
Summons & Complaint: 1) Premises Liability; Case No. 26STCV13102; Superior Court of California, County of Los Angeles; Martha Julia De Leon, an individual, Plaintiff, v. Los Angeles Unified School District, et al., inclusive, Defendants.
6. Downtown L.A. Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Cal. Govt. Code § 815.2]; Case No. 26STCV08334; Superior Court of California, County of Los Angeles; Damien Cortez, a minor, by and through his GAL Nataly Cortez, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1-50, inclusive, Defendants.
7. Downtown L.A. Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Cal. Govt. Code § 815.2]; Case No. 26STCV12081; Superior Court of California, County of Los Angeles; Jayleen Valencia, a minor, by and through her GAL Thalia Rodriguez, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1-50, inclusive, Defendants.
8. Downtown L.A. Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Cal. Govt. Code § 815.2]; 2) Battery; 3) Intentional Infliction of Emotional Distress; 4) Negligence; 5) Negligent Hiring, Supervision and Retention; Case No. 26STCV11922; Superior Court of California, County of Los Angeles; Valeria Venegas, a minor, by and through her GAL Graciela Herrera, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1-50, inclusive, Defendants.
9. Downtown L.A. Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Cal. Govt. Code § 815.2]; 2) Dangerous Condition of Public Property Cal. Govt. Code § 815.2 and § 835; Case No. 26TRCV00810; Superior Court of California, County of Los Angeles; King Stovall, a minor, by and through his GAL Cora Brown, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1-50, inclusive, Defendants.
10. Downtown L.A. Law Group
Summons & Complaint for Damages: 1) Negligent Failure to Supervise [Cal. Govt. Code § 815.2]; 2) Dangerous Condition of Public Property Cal. Govt. Code § 815.2 and § 835; Case No. 26STCV02480; Superior Court of California, County of Los Angeles; Nathaniel Ramirez, a minor, by and through his Guardian Ad Litem Sandra Ramirez, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.

11. Downtown L.A. Law Group
Summons & Complaint for: 1) Childhood Sexual Assault; 2) Negligent Hiring, Supervision and Retention of Unfit Employee; 3) Breach of Mandatory Duty 4) Negligence; Case No. 25STCV26369; Superior Court of the State of California for the County of Los Angeles; John Doe C.M., an individual, Plaintiff, v. Los Angeles Unified School District, and Does 1-50, Inclusive, Defendants.
12. Downtown L.A. Law Group
First Amended Complaint for Damages: 1) Negligent Failure to Supervise [Cal. Govt. Code § 815.2]; 2) Dangerous Condition of Public Property Cal. Govt. Code § 815.2 and § 835]; 3) Premises Liability; Case No. 26STCV02480; Superior Court of California, County of Los Angeles; Nathaniel Ramirez, a minor, by and through his GAL Sandra Ramirez, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1-50, inclusive, Defendants.
13. First Amendment Coalition
Summons & Verified Petition for Declaratory Relief and Writ of Mandate Under the California Public Records Act [Gov't Code § 7923.000]; Case No. 26STCP01899; Superior Court of the State of California, County of Los Angeles; Holly McDede, Plaintiff, v. Los Angeles Unified School District, Defendant.
14. Foglight Law, Inc.
Summons & Complaint for Damages: 1) Battery; 2) Negligence; 3) Negligent Supervision; 4) Violation of California Civil Code § 51; 5) Intentional Infliction of Emotional Distress; 6) Abuse of Process; Case No. 25STCV22993; Superior Court of the State of California for the County of Los Angeles; Tomas Camilo Micheo, a minor, by and through his GAL, Tomas Micheo, Plaintiffs, v. Los Angeles Unified School District, a school district; and Does 1 through 50, inclusive, Defendants.
15. Gould Grieco & Hensley
Summons & Complaint for Damages: 1) Negligence; 2) Negligent Hiring, Supervision, and Retention; 3) Negligent Failure to Warn, Train, or Educate; 4) Negligent Supervision of a Minor; 5) Negligent Infliction of Emotional Distress; 6) Breach of Mandatory Duty; 7) Battery; 8) Sexual Battery; 9) False Imprisonment; 10) Intentional Infliction of Emotional Distress; Case No. 26STCV12504; Superior Court of California, County of Los Angeles; Douglas Shawn, an individual, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1 through 50, inclusive, Defendants.

16. Hosharian Law Firm, APLC
Bonholtzer Law
Summons & Complaint for Damages for Personal Injuries: 1) Negligence – Motor Vehicle; 2) Dangerous Condition of Public Property; Case No. 26VECV01811; Superior Court of California, County of Los Angeles – Unlimited Jurisdiction; Deshonte Wilson, an individual, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.
17. Law Office of Darren Wolf
Summons & Complaint for Damages for arising from Childhood Sexual Abuse; Demand for Jury Trial; Case No. 26STCV15552; Superior Court of the State of California for the County of Los Angeles; Mira Luna, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 60, Defendants.
18. Law Office of Isaac Toveg, PLC
Summons & Plaintiff's Complaint for Damages: 1) Sexual Battery; 2) Intentional Infliction of Emotional Distress; 3) Negligence; 4) Negligent Hiring, Retention, Training and Supervision; Case No. 26STCV15310; Superior Court of California, County of Los Angeles – Unlimited Jurisdiction; Karen Rivas, Karen Rivas, Acting GAL for Azriel Sosa, Plaintiff, v. Los Angeles Unified School District, a public entity, and Does 1-50, Defendants.
19. Law Office of Michael L. Justice
Summons & Complaint for Damages: 1) Sexual Harassment (Gov. Code Section 12940); 2) Sexual Harassment Civil Code Section 51.9, 1708.5); 3) Retaliation; 4) Failure to Prevent Discrimination and Harassment from Occurring; 5) Battery; 6) Negligent Supervision; Case No. 26STCV16854; Superior Court of the State of California for the County of Los Angeles; Jenny Peterson, Plaintiff, v. Los Angeles Unified School District, a public entity, and Does 1 to 100, inclusive, Defendants.
20. Law Offices of Dunham, Ramirez & Van, LLP
Summons & Complaint: 1) Motor Vehicle; Case No. 26NNCV03138; Superior Court of California, County of Los Angeles; Abby To, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 20, inclusive, Defendants.

21. Law Offices of Ramin R. Younessi

Summons and Complaint for Damages for: 1) Discrimination in Violation of Gov't Code §§12940 et. Seq.; 2) Retaliation in Violation of Gov't Code §§12940 et. Seq.; 3) Failure to Prevent Discrimination and Retaliation in Violation of Gov't Code §§12940(k); 4) Retaliation in Violation of Gov't Code §§12945.2 et. Seq.; 5) Failure to Provide Reasonable Accommodations in Violation of Gov't Code §§12940 et. Seq.; 6) Failure to Engage in a Good Faith Interactive Process in Violation of Gov't Code §§12940 et. Seq.; Case No. 26STCV12930; Superior Court of the State of California for the County of Los Angeles; Andrea Nicole Tapia, an individual, Plaintiff, v. Los Angeles Unified School District, a California public school district; and Does 1 through 20, inclusive, Defendants.

22. Levin & Nalbandyan, LLP

Summons & Complaint for Damages: 1) Negligence, Negligent Failure to Supervise and Care for Students; Case No. 25CMCV02064; Superior Court of the State of California for the County of Los Angeles – Compton Courthouse; M.R.F.J., a minor by and through her GAL, Gladys Tammiecca Deloren Briggs, Plaintiff, v. Los Angeles Unified School District, a public entity, and Does 1 to 50, inclusive, Defendants.

23. Luna Legal Firm P.C.

Summons & Complaint: 1) General Negligence; 2) Premises Liability; Case No. 26VECV01434; Superior Court of California, County of Los Angeles; Jacob Valdez-Cotton by and through his Guardian Ad Litem Mary Valdez, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.

24. Lyfe Law, LLP

Summons & Complaint for: 1) Sex/Gender Discrimination in Violation of FEHA; 2) Failure to Prevent Harassment in Violation of FEHA; 3) Retaliation in Violation of FEHA; Case No. 26STCV13837; Superior Court of the State of California for the County of Los Angeles; Kimberlea Nunez, an individual, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 100, inclusive, Defendants.

25. Lyfe Law, LLP

Summons & Complaint for Personal Injuries and Damages Arising from Childhood Sexual Abuse and Assault; Case No. 26STCV11099; Superior Court of the State of California for the County of Los Angeles; Jane Doe, an individual, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.

26. Lyfe Law, LLP
- Summons & Complaint for Damages: 1) Motor Vehicle Negligence; 2) General Negligence; 3) Negligence – Vicarious Liability; 4) Negligence – Negligent Hiring & Supervision – Government Code section 815.2(a), 815.4, 815.6 & 820(a); Case No. 26CMCV00787; Superior Court of the State of California for the County of Los Angeles; John Patrick Cajilig Gutierrez, an individual, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.
27. M&Y Personal Injury Lawyers
- Summons & Complaint for Damages and Demand for Jury Trial: 1) General Negligence; 2) Vicarious Liability (Gov’t Code sections §815); 3) Violation of Vehicle Code 17001; 4) Negligence (Gov’t Code sections §820); Case No. 25NWCV04581; Superior Court of the State of California for the County of Los Angeles; Montrell Victor Wanewright, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 20, Defendants.
28. Novik Law Group
- Summons & Complaint: 1) General Negligence; 2) Premises Liability; Case No. 26STCV16400; Superior Court of the State of California for the County of Los Angeles; Antonio Ruiz Rodriguez, Plaintiff, v. Los Angeles Unified School District, and Does 1 to 100, inclusive, and each of them, Defendants.
29. Offit Kurman, PC
- Summons & Complaint for: 1) Enforcement of Stop Payment Notice; 2) Recovery on Payment Bond; Case No. 26STCV16648; Superior Court of the State of California, County of Los Angeles; Power One, LLC, a California limited liability company, Plaintiff, v. Los Angeles Unified School District, a California entity; and Does 1 through 20, inclusive, Defendants.
30. Orange Law Offices, P.C.
- Summons & Complaint for Damages and Injunctive Relief: 1) Violation of Civil Rights 42 U.S.C. §1983, First Amendment; 2) Violation of Civil Rights 42 U.S.C. § 12101, et seq, Americans with Disabilities Act; 3) Violation of Civil Rights 29 U.S.C. §794, et seq, Sec. 504 of the Rehabilitation Act; 4) Violation of Civil Rights 42 U.S.C. §1983, Fourteenth Amendment – Procedural; 5) Violation of Civil Rights 42 U.S.C. §1983, Fourteenth Amendment – Substantive; 6) Discriminatory Program – Cal. Govt. Code §11135; 7) CA Free Speech – Cal. Const. Art. 1, Sec. 2(a); 8) Negligence; 9) Assault; 10) Intentional Infliction of Emotional Distress; Case No. CV26-01690-SVW-MAA; United States District Court for the Central District of California; J.M., a minor, by and through is GAL, Tahona Cooper; and Tahona Cooper, individually, an individual, Plaintiffs, v. Los

Angeles Unified School District, and Does 1 through 10, Defendants.

31. Panish Shea Ravipudi LLP

Summons & Complaint for Damages: 1) Negligence; 2) Negligent Failure to Warn; 3) Negligent Failure to Supervise; 4) Dangerous Condition of Public Property; 5) Breach of Mandatory Duty: Failure to Report Suspected Child Abuse; 6) Breach of Mandatory Duty: Violation of Safe Place to Learn Act; 7) Negligent Infliction of Emotional Distress; Case No. 26STCV12661; Superior Court of California, County of Los Angeles; The Estate of Khimberly Zavaleta Chuquipa, by and through its Successor-in-interest, Jesus Alfredo Zavaleta Tafur and Elma Chuquipa Sanchez, Jesus Alfredo Zavaleta Tafur, Elma Chuquipa Sanchez, Individually, Sharon Zavaleta Chuquipa, a minor, by and through her GAL, Elma Chuquipa Sanchez, Plaintiffs, v. Los Angeles Unified School District, a public entity; and Does 1 through 50, inclusive, Defendants.

32. Prestige Law Firm, P.C.

Summons & Complaint: 1) For Statutory Liability for Damages [Civ. Code Section 3333] for Personal Injuries Against Public Entities and Employees Based on a Dangerous Condition of Property [Gov. Code Section 815.2, 820, 835, 840.2, 840.4]; Case No. 26VECV02761; Superior Court of the State of California for the County of Los Angeles; Masoumeh Goldoztavakoli, Plaintiff, v. Los Angeles Unified School District; Does 1-100, inclusive, Defendants.

33. Silva Injury Law, Inc.

Summons & Complaint: 1) Premises Liability; 2) Dangerous Condition to Public Property; Notice of Posting Jury Fees; Case No. 26STCV10751; Superior Court of the State of California for the County of Los Angeles; J'da Wilson, a minor by and through her GAL, Jasmine Johnson, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1 to 20, inclusive, Defendants.

34. Sina Law Group

Summons & Complaint for 1) Disability Discrimination; 2) Failure to Accommodate; 3) Retaliation; 4) Failure to Engage in Interactive Process; 5) Labor Code Violations; 6) Wrongful Discharge; 7) Fair Labor Standards Act Violations; 8: Fair Labor Standards Act Retaliation; 9) Breach of Duty of Fair Representation; 10) Declaratory Relief; 11) Aiding and Abetting Violations of FEHA; 12) FMLA Violations; Case No. 26STCV13222; Superior Court of California, County of Los Angeles; David R. Gomez-Tagle, an individual, Plaintiff, v. Los Angeles

Unified School District, and Does 1 through 10, inclusive, Defendants.

35. Slater Slater Schulman LLP

Summons & Complaint for Personal Injuries and Damages from Childhood Sexual Abuse; Demand for Jury Trial; Case No. 26CMCV00773; Superior Court of the State of California for the County of Los Angeles; Jane Doe D.W., an individual, Plaintiff, v. Los Angeles Unified School District, a public entity; Does 2 through 60, inclusive, Defendants.

36. Slater Slater Schulman, LLP

Summons & Complaint for Personal Injuries and Damages from Childhood Sexual Abuse; Demand for Jury Trial; Plaintiff's Notice of Posting Jury Fees; Case No. 26STCV13604; Superior Court of the State of California for the County of Los Angeles; John Doe T.H., an individual; and John Doe Z.T., an individual, Plaintiffs, v. Los Angeles Unified School District, a public entity; and Does 2 through 60, inclusive, Defendants.

37. Steven A. Lerman & Associates, Inc.

Summons & Complaint for: 1) Negligence; 2) Negligence; [Premise Liability]; 3) Negligent Hiring, Supervision and Retention; 4) Negligent Supervision; Case No. 26CMCV00078; Superior Court of the State of California for the County of Los Angeles; Matthew Arochi, a minor, by and through his Guardian Ad Litem, Bryanna Rodriguez, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.

38. Taylor & Ring

Summons & Complaint for Personal Injuries and Damages Arising from Childhood Sexual Abuse and Assault; Case No. 26STCV15272; Superior Court of California, County of Los Angeles – Unlimited Jurisdiction; John Doe, an individual, Plaintiff, v. Los Angeles Unified School District, et al., Defendants.

39. The Green Law Group, LLP

Summons & Complaint for: 1) Breach of Contract; 2) Enforcement of Stop Notice; 3) Recovery on Stop Notice Release Bond; 4) Recovery on Public Works Payment Bond; 5) Recovery on Contractor's License Bond; 6) Open Book Account; 7) Account Stated; 8) Quantum Meruit; Case No. 26STCV13495; Superior Court of the State of California for the County of Los Angeles; Traxx Construction Inc., a California corporation, Plaintiff, v. Los Angeles Unified School District, and Does 1-80, inclusive, Defendants.

40. The Green Law Group, LLP
 Summons & Complaint for: 1) Breach of Contract; 2) Enforcement of Stop Notice; 3) Recovery on Stop Notice Release Bond; 4) Recovery on Public Works Payment Bond; 5) Recovery on Contractor's License Bond; 6) Open Book Account; 7) Account Stated; 8) Quantum Meruit; Case No. 26STCV13509; Superior Court of the State of California for the County of Los Angeles; Traxx Construction Inc., a California corporation, Plaintiff, v. Los Angeles Unified School District, and Does 1-80, inclusive, Defendants.
41. The Green Law Group, LLP
 Summons & Complaint for: 1) Breach of Contract; 2) Enforcement of Stop Notice; 3) Recovery on Stop Notice Release Bond; 4) Recovery on Public Works Payment Bond; 5) Recovery on Contractor's License Bond; 6) Open Book Account; 7) Account Stated; 8) Quantum Meruit; Case No. 26STCV13516; Superior Court of the State of California for the County of Los Angeles; Traxx Construction Inc., a California corporation, Plaintiff, v. Los Angeles Unified School District, and Does 1-80, inclusive, Defendants.
42. The Law Offices of Andrea M. Tytell
 Summons & Complaint for: Breach of Contract; Specific Performance; Denial of Due Process (Cal. Constitution, Art. 1, § 7); Denial of Due Process (U.S.C. 42, § 1983); Disability Discrimination (Cal. Gov. Code § 11135); Disability Discrimination (Rehabilitation Act, § 504); And Declaratory Relief; Case No. 26TRCV00521; Superior Court of California, County of Los Angeles; E.C., a minor, by and through her Guardian Ad Litem Erianna Carroll, Plaintiff, v. Los Angeles Unified School District, and Does 1 through 10, inclusive, Defendants.
43. The Legal Offices of David Grey
 Summons & Complaint for Damages for Personal Injuries; Demand for Jury Trial; Case No. 26STCV01647; Superior Court of the State of California for the County of Los Angeles; Zion Basheer Boothe-El, a Minor, by and through his GAL, Tenee Olepa Avei, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1 through 100, inclusive, Defendants.
44. Traylor Law Office, PC
 Summons & Complaint for Damages; Case No. 25STCV10768; Superior Court of the State of California for the County of Los Angeles – Central (Stanley Mosk Courthouse); Nastasia White, an individual and Taylen Yates, a Minor by and through her GAL (Nastasia White), Plaintiffs, v. Los Angeles Unified School District, and Does 1-10, Defendants.

45. Watt, Tieder, Hoffar & Fitzgerald, L.L.P. Summons & Complaint for: 1) Breach of Contract; Case No. 26NWCV01489; Superior Court of the State of California for the County of Los Angeles – Stanley Mosk; Kemp Bros. Construction, Inc., a California corporation, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1-100, inclusive, Defendants.
46. Williams & Seemen, A Professional Law Corporation Summons & Complaint for: 1) Age Discrimination (FEHA); 2) Disability Discrimination (FEHA); 3) Failure to Provide Reasonable Accommodations (FEHA); 4) Failure to Engage in Interactive Process (FEHA); 5) Retaliation (FEHA); 6) Failure to Prevent Discrimination, Retaliation (FEHA); 7) Retaliation in Violation of CFRA; Case No. 26STCV13705; Superior Court of the State of California for the County of Los Angeles; Cecilia Bradshaw, an individual, Plaintiff, v. Los Angeles Unified School District, a public entity; and Does 1-50, inclusive, Defendants.

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

<u>No.</u>	<u>Received From</u>	<u>Type of Damage</u>	<u>Claimant</u>	<u>Date of Damage</u>
47.	Adron Duell	Damages	Adron Duell	03-25-26
48.	Afshin Siman	Damages	Afshin Siman	12-09-25
49.	Agnes Marsubian	Damages	Agnes Marsubian	05-12-26
50.	Alexa Servello, (Parent: Amilcar Servellon)	Damages	Alexa Servellon	02-15-24
51.	Angela Marie Hutchinson Prometheus Civic Law	Damages	Alexander Hutchinson (parent Angela Hutchinson)	10-30-25
52.	Andrew L. Ellis Ellis Law Corporation	Damages	Ana Maria Galdamez	12-18-25
53.	Meyling Reyes	Damages	Andrea K. Reyes	06-16-25
54.	John F. Medler, Jr. The Medler Law Firm	Damages	Angel Gabriel Benitez Valdez	12-10-25
55.	Crystal De La Cruz	Damages	Areleth M. De La Cruz	04-17-26
56.	Adnan Habib	Damages	Arham R. Zoran	05-14-26
57.	Ariana Jimenez, Leticia Jimenez	Damages	Ariana Jimenez	Approx. Nov 2025 – March 2026
58.	Asiacashé Terry	Damages	Asiacashé Terry	12-04-25 to 01-23-26

59.	Brittany Rosenthal	Damages	Brittany Rosenthal	04-27-26
60.	Justin M. Stoger Finch, Thornton & Braid, LLP	Damages	Byrom-Davey, Inc.	Multiple dates provided
61.	Chinedu Emmanuel Nwankwo	Damages	Chinedu Emmanuel Nwankwo	03-05-26
62.	Darryl Hutchinson	Damages	Darryl Hutchinson	Approximately 1982
63.	Charles M. Ray Ray & Seyb LLP	Damages	Dawauna Bracks	Multiple dates provided
64.	Eugenia Bagdassarian Trial Lit Attorneys, APC	Damages	Diamond Ariel Parra	12-05-25
65.	Eugenia Bagdassarian Trial Lit Attorneys, APC	Damages	Diamond Ariel Parra	12-05-25 *Amended
66.	Diana Pizano	Damages	Diana Pizano	01-15-26
67.	Lourdes Maya	Damages	Elian Martine Maya	05-01-26
68.	Emily Monteon, Cynthia Barajas	Damages	Emily Monteon	Approx. January – March 2026
69.	Muammar Reed Reed Law, P.C.	Damages	Esau Rogers	04-22-26
70.	Corinne Crafton	Damages	Everett Crafton	12-05-25 *Amended
71.	Fabiola Valentin	Damages	Fabiola Valentin	04-24-26

72.	Christopher Prince	Damages	Fedora Stewart	02-25-26
73.	Genaro Aguirre/Lazaro Aguirre	Damages	Genaro Aguirre	04-11-26
74.	Gina Rodriguez	Damages	Gina Rodriguez	09-25-25 to 12-18-25 (contin-)
75.	Raymond Perez Law Offices of Raymond Perez	Damages	Haley Soso c/o Billy Sosa, Guardian Ad Litem	11-19-25
76.	Lydia Garcia	Damages	Isaias Garcia	04-13-26
77.	Jose Antonio Garcia Olivares	Damages	James Garcia-Teapila	12-15-25
78.	Maribel Ramirez	Damages	Jayden Anthony Rivas	04-17-26
79.	Jeanette Wells Lipton	Damages	Joshua Cortez Lipton	10-16-25
80.	Maria Chacon	Damages	Jerrick Aguilar	01-28-26
81.	Jong-Hyok Kim	Damages	Jong-Hyok Kim	03-05-26
82.	Darren Darwish The Darwish Law Firm, APC	Damages	Juan Hernandez Tirado	12-02-25
83.	Andrea M. Tytell Law Offices of Andrea M. Tytell	Damages	Kabael Mitchell Lenoir	03-20-26; ongoing 2025-2025 academic year
84.	Andrea Tytell Law Offices of Andrea M. Tytell	Damages	Kabael Mitchell Lenoir, Terraine Lenoir, as guardian and conservator of Kabael, Akala Lenoir, as guardian and conservator of Kabael	Ongoing throughout 2024- 2025 school year; 03-20-26

85.	Dat Tommy Phan Toni Jaramilla, APLC	Damages	Lacour Harrison	11-03-25
86.	Liliana Thompson	Damages	Liliana Thompson	04-23-26
87.	Lucas David	Damages	Lucas David	04-08-26
88.	Boris Sargsyan S&C Legal Group	Damages	Maribel Manzo	01-29-26
89.	Boris Sargsyan S&C Legal Group	Damages	Maribel Manzo	04-11-25
90.	Alex Valenzuela Dordulian Law Group	Damages	Mark Girgis	12-01-25
91.	Matthew R. Jordan	Damages	Matthew R. Jordan	Multiple dates provided
92.	Matthew Williams	Damages	Matthew Williams	04-29-26
93.	Jonathan Brody	Damages	Maxwell Brody	05-04-26
94.	John F. Medler, Jr. The Medler Law Firm	Damages	Michael Valdez	12-10-25
95.	Michelle Cherner	Damages	Michelle Cherner	01-23-26 through 06-30-26
96.	Bart A. Seemen William & Seemen, APLC	Damages	Nancy Daza	September 2025 through present
97.	Daija N. Chambers Equality Law LLP	Damages	Nataly Guerreo	Multiple dates provided

98.	Vivian Yochelson Yochelson & Associates	Damages	Noah Jacob Bohn, a minor	05-06-26
99.	Marisol Ramirez Downtown L.A. Law Group	Damages	Raymund Diwa	11-18-25
100.	Nina Minassian Dordulian Law Group	Damages	Rhys Raphael	January 2026 – 04-29-26
101.	Cindy Zamora	Damages	Sebastian Camacho	03-16-26
102.	Zarui Chaparyan	Damages	Tamar Ani Chaparyan	04-29-26
103.	John F. Medler, Jr. The Medler Law Firm	Damages	Tayde Esther Valdez	12-10-25
104.	Dominique N. Westmoreland The Westmoreland Law Firm	Damages	Te’jah Hill	01-23-26
105.	Elvira G. Ybarra-Sanchez Shegerian & Associates	Damages	Victor Cobos Vargas	Multiple dates provided
106.	Amanda Ryan	Damages	Violet Ryan	05-04-26
107.	Virginia Cabanas	Damages	Virginia Cabanas	04-08-26
108.	Darren Darwish The Darwish Law Firm, APC	Damages	Yareli Hernandez	12-02-25
109.	John F. Medler, Jr. The Medler Law Firm	Damages	Zitlaly Melodi Valdez	12-10-25
110.	Oswaldo Garcia	N/A	Ivis Espinoza	05-01-26

111.	Alberto Lopez Law Offices of Alberto Lopez, APC	Vehicle Damages	Alva T. Merida	03-18-26
112.	Ana Hernandez	Vehicle Damages	Ana Hernandez	04-20-26
113.	Anita R. Jones-Mckiver	Vehicle Damages	Anita R. Jones-Mckiver	April 29
114.	Progressive Subrogation United Financial Casualty Company	Vehicle Damages	Anvarzhan Rakhmankulov	12-03-25
115.	Clelia Nineth Fernandez Barrios	Vehicle Damages	Celia Nineth Fernandez Barrios	04-14-26
116.	Ana Yeatts Aspire General Insurance Company	Vehicle Damages	Damio Ware	12-19-25
117.	Diana Diaz	Vehicle Damages	Diana Diaz	06-03-26
118.	Gail V. Ostrye	Vehicle Damages	Gail V. Ostrye	05-13-26
119.	Grace T. Santos	Vehicle Damages	Grace T. Santos	05-15-26
120.	Inez Gomez	Vehicle Damages	Inez Gomez	04-27-26
121.	Jack A. Iafrate II	Vehicle Damages	Jack A. Iafrate II	04-17-26
122.	Jeffrey Kline	Vehicle Damages	Jeffrey Kline	05-01-26
123.	Jocelyn Lugo	Vehicle Damages	Jocelyn Lugo	05-04-26

124.	Judy Ascencio-Diaz	Vehicle Damages	Judy Ascencio-Diaz	03-06-26
125.	Aram Bagrazyan Dordulian Law Group	Vehicle Damages	Julia Jauregui	11-14-25
126.	Kelly Smith	Vehicle Damages	Kelly Smith	05-15-26
127.	Lucy De La Cruz	Vehicle Damages	Lucy De La Cruz	04-14-26
128.	Min, Gyeong Ho	Vehicle Damages	Min, Gyeong Ho	05-15-26
129.	Nancy Barajas	Vehicle Damages	Nancy Barajas	05-06-26
130.	Kelsey Gitlin M&Y Personal Injury Lawyers	Vehicle Damages	Nicole De La Torre	03-16-26
131.	Noel A. Martinez	Vehicle Damages	Noel Antonio Martinez	02-17-26
132.	Omarya Givhan	Vehicle Damages	Omarya Givhan	04-20-26
133.	Patricia Corona	Vehicle Damages	Patricia Corona	05-04-26
134.	Raul Bautista	Vehicle Damages	Raul Bautista Aguirre	04-14-26
135.	Rebekah Anderson	Vehicle Damages	Rebekah Anderson	03-25-26
136.	Sergio Lopez	Vehicle Damages	Sergio Lopez	05-07-26

137.	Tanya Ibarra	Vehicle Damages	Tanya Ibarra	03-02-26
138.	Gladys Tazo	Vehicle Damages	Tazo, Gladys Tifuh	03-21-26
139.	United Financial Casualty Company	Vehicle Damages	United Financial Casualty Company ASO Michelle Bonilla	02-20-26
140.	Valeria Garcia	Vehicle Damages	Valeria Garcia	11/2025
141.	Natalie Rojas Anandi Desai Law Firm	Vehicle Damages	Vardan Hovannisyan	05-09-26
142.	Wanda-Lee Evans	Vehicle Damages	Wanda-Lee Evans	02-06-26
143.	Yesenia Gonzalez	Vehicle Damages	Yesenia Gonzalez	11-04-25

TAB 10



Los Angeles Unified School District

369

333 South Beaudry Ave,
Los Angeles, CA 90017

Board of Education Report

File #: 088-25/26, **Version:** 1
In Control: Board of Education

Agenda Date: 6/23/2026

Adoption of the 2026-2027 Board Meeting Schedule (088-25/26)

Meeting Type	Meeting Date	Time	Day of the Week
Closed	8/11/2026	10:00 AM	Tuesday
Board Retreat	8/19/2026	10:00 AM	Wednesday
Regular	8/25/2026	10:00 AM	Tuesday
Closed	8/26/2026	10:00 AM	Wednesday
Regular	9/15/2026	10:00 AM	Tuesday
Closed	9/16/2026	10:00 AM	Wednesday
Committee of the Whole	9/22/2026	10:00 AM	Tuesday
Board Retreat	9/23/2026	10:00 AM	Wednesday
Regular	10/6/2026	10:00 AM	Tuesday
Closed	10/7/2026	10:00 AM	Wednesday
Regular (Charter Items Only)	10/13/2026	10:00 AM	Tuesday
Committee of the Whole	10/27/2026	10:00 AM	Tuesday
Regular	11/10/2026	10:00 AM	Tuesday
Regular (Charter Items Only)	11/17/2026	10:00 AM	Tuesday
Closed	11/18/2026	10:00 AM	Wednesday
Committee of the Whole	11/24/2026	10:00 AM	Tuesday
Committee of the Whole	12/8/2026	10:00 AM	Tuesday
Annual Meeting	12/15/2026	10:00 AM	Tuesday
Regular	12/15/2026	10:00 AM	Tuesday
Closed	12/16/2026	10:00 AM	Wednesday
Regular (Charter Items Only)	12/22/2026	10:00 AM	Tuesday
Committee of the Whole	1/19/2027	10:00 AM	Tuesday
Regular	1/26/2027	10:00 AM	Tuesday
Closed	1/27/2027	10:00 AM	Wednesday
Regular	2/9/2027	10:00 AM	Tuesday
Closed	2/10/2027	10:00 AM	Wednesday
Regular	2/16/2027	10:00 AM	Tuesday
Closed	2/17/2027	10:00 AM	Wednesday
Committee of the Whole	2/23/2027	10:00 AM	Tuesday
Committee of the Whole	3/9/2027	10:00 AM	Tuesday
Board Retreat	3/10/2027	10:00 AM	Wednesday
Regular	3/16/2027	10:00 AM	Tuesday
Closed	3/17/2027	10:00 AM	Wednesday
Committee of the Whole	4/13/2027	10:00 AM	Tuesday
Regular	4/20/2027	10:00 AM	Tuesday
Closed	4/21/2027	10:00 AM	Wednesday
Regular	5/18/2027	10:00 AM	Tuesday
Closed	5/19/2027	10:00 AM	Wednesday
Committee of the Whole	5/25/2027	10:00 AM	Tuesday

Closed	5/26/2027	10:00 AM	Wednesday
Regular	6/8/2027	10:00 AM	Tuesday
Closed	6/9/2027	10:00 AM	Wednesday
Budget and LCAP Hearing	6/15/2027	9:00 AM	Tuesday
Closed	6/16/2027	10:00 AM	Wednesday
Budget and LCAP Hearing	6/22/2027	10:00 AM	Tuesday
Closed	6/23/2027	10:00 AM	Wednesday