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Enactment Number	25-0982
Enactment Date	6/4/2025 CJH



Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Interim Chief Business Officer

Meeting Date June 4, 2025

Subject Third Interim Financial Report - Fiscal Year 2024-25

Action Requested Adoption by the Board of Education of Resolution No. 2425-0136– District’s Third Interim Financial Report for Fiscal Year 2024-25, as of April 30, 2024, and Certification of said Report to the Alameda County Superintendent of Schools, submitted as a condition of the District certifying as “Qualified” on 2024-25 Second Interim report.

Background The California Education Code Sections 42131(e), requires school districts with qualified certification for the Second Interim to prepare a Third Interim Financial and Budgetary Report for the period ending April 30 with a projection of District’s ending fund and cash balances through the end of the fiscal Year

Recommendation Adoption by the Board of Education of Resolution No. 2425-0136 – District’s Third Interim Financial Report for Fiscal Year 2024-25, as of April 30, 2024, and Certification of said Report to the Alameda County Superintendent of Schools, submitted as a condition of the District certifying as “Qualified” on 2024-25 Third Interim report.

The Third Interim Report reflects an Unrestricted General Fund balance, net of reserves, of \$57,269,245.76 and Restricted General Fund Balance of \$151,231,371.43

- Attachments**
- Resolution No. 2425-0136
 - Form 01—Current Year (2024-25) General Fund Unrestricted, Restricted, and Combined
 - Unrestricted Resource Balance Summary
 - Restricted Balance Summary
 - Form A1—Average Daily Attendance
 - Form Cash—Cash Flow Worksheet
 - Form MYP1—Multiyear Projections for General Fund
 - Form TRC—Technical Review Checks
 - PowerPoint Presentation



**RESOLUTION OF THE
BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT`**

RESOLUTION NO. 2425-0136

Adopting District's Third Interim Financial Report for Fiscal Year 2024-25 as a Result of the District's Second Interim Financial Report Adoption, Certification Being "Qualified"

WHEREAS, the Board of Education of the Oakland Unified School District by action herein is approving the District's 2024-25 Third Interim Financial Report, in the fund balance sum, net of reserves, of \$57,269,245.76 for the Unrestricted General Fund, \$151,231,371.43 for the Restricted General Fund and is authorizing submission of the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, California Education Code Section 42131(e) requires district's to submit to the County Superintendent of Schools a Third Interim Financial Report when the District certifies or the County determines as of the Second Interim report of that year that the District is qualified or negative, detailing projection of receipts and expenditures in a Fiscal year including a statement as to whether the district can meet its financial obligations in subsequent years; and

WHEREAS, the Third Interim Financial Report for the Quarter ending April 30, 2025 for the Oakland Unified School District is due to the County Superintendent of Schools on June 1, 2025 and in the SACS Report attached shows that the District is not currently insolvent and is not likely to become insolvent during the current year, provided it does not permit its expenditures to exceed its revenues and shows that the District must timely take prudent actions in the coming year in order to remain solvent in Fiscal Year 2024-25 and subsequent years,

WHEREAS, the District has identified Budget Balancing solutions as reflected in Attachment C and have implemented them in the 2024-25 Multi-Year Projection, which continues to reflect that more ongoing adjustments be made to ensure solvency;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Education hereby adopts the District's Third Interim Financial Report for Fiscal Year 2024-25, as a Result of the District's Second Interim Financial Report Adoption, Certification being "Qualified", and authorizes submission of said Third Report to the Alameda County Superintendent of Schools.

Passed by the following vote this 4th Day of June, 2025:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Rachel Latta, VanCedric Williams, Mike Hutchinson, Patrice Berry, Clifford Thompson, Vice President Valarie Bachelor, President Jennifer Brouhard

NOES: None

ABSTAINED: None

RECUSED: None

ABSENT: Maximus Simmons - Student Director, Michele Vasquez - Student Director

CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 4th Day of June, 2024.

OAKLAND UNIFIED SCHOOL DISTRICT

Legislative File	
File ID Number:	2425-0136
Introduction Date:	6/4/2025
Enactment Number:	25-0982
Enactment Date:	6/4/2025 CJH
By:	



Jennifer Brouhard
President, Board of Education

6/5/2025



Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

6/5/2025

Form 01- Current Year (2024-25)
General Fund Unrestricted,
Restricted, and Combined

2024-25 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	477,734,448.00	477,470,950.00	382,820,394.58	477,470,950.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,569,766.98	12,821,555.16	9,092,989.57	12,821,555.16	0.00	0.0%
4) Other Local Revenue		8600-8799	10,929,183.85	21,379,739.47	13,312,016.98	21,379,739.47	0.00	0.0%
5) TOTAL, REVENUES			499,233,398.83	511,672,244.63	405,225,401.13	511,672,244.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	178,298,737.01	185,577,959.45	160,345,053.16	185,577,769.45	190.00	0.0%
2) Classified Salaries		2000-2999	59,848,789.95	62,422,820.91	51,607,992.25	62,422,820.91	0.00	0.0%
3) Employee Benefits		3000-3999	118,440,157.30	117,241,213.70	100,879,271.08	117,241,165.70	48.00	0.0%
4) Books and Supplies		4000-4999	42,339,662.93	18,187,496.13	10,385,199.93	18,187,734.13	(238.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,693,784.02	67,352,193.40	44,406,169.19	67,352,193.40	0.00	0.0%
6) Capital Outlay		6000-6999	2,020,415.21	4,485,580.46	1,799,397.21	4,485,580.46	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,115,699.00	4,263,974.00	64,327.00	4,263,974.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,774,580.02)	(13,232,066.58)	(8,517,253.23)	(13,232,066.58)	0.00	0.0%
9) TOTAL, EXPENDITURES			443,982,665.40	446,299,171.47	360,970,156.59	446,299,171.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,250,733.43	65,373,073.16	44,255,244.54	65,373,073.16		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	15,000.00	12,227.24	15,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(130,783,523.53)	(122,343,444.77)	42,810.34	(122,343,444.76)	.01	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(133,783,523.53)	(125,328,444.77)	(2,944,962.42)	(125,328,444.76)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,532,790.10)	(59,955,371.61)	41,310,282.12	(59,955,371.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	109,892,044.84	118,160,823.36		118,160,823.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	(936,206.00)		(936,206.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,892,044.84	117,224,617.36		117,224,617.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,892,044.84	117,224,617.36		117,224,617.36		
2) Ending Balance, June 30 (E + F1e)			31,359,254.74	57,269,245.75		57,269,245.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	150,854.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

2024-25 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	279,944.70	10,773,747.84		10,750,563.71		
Stale Dated Warrants, Resource 9960	0000	9780	279,944.70					
Stale Dated Warrants Res 9960	0000	9780		1,065,747.84				
Enrollment Stabilization 2025-26 AB 1840	0000	9780		500,000.00				
AB 1840 1x Balance - Currently used for 1X Resource used for salaries for Positions and expenses that will expire, services, 1X multi-year commitments and unbudgeted expenses.	0000	9780		7,008,000.00				
Final State Loan Payment Reserve Budget Balancing Solution #25, Paid from AB1840 Res 0040	0000	9780		2,200,000.00				
Stale Dated Warrants Res 9960	0000	9780				1,042,563.71		
AB 1840 1x Balance - Currently used for 1x Resources used for sunseting contracts, salaries, that will expire and unfunded expenditures.	0000	9780				7,008,000.00		
Final State Loan Payment, Budget Balancing Solution #25, Paid from AB1840 Res 0040	0000	9780				2,200,000.00		
Enrollment Stabilization 2025-26 AB 1840	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	26,111,128.70	28,299,267.66		28,299,818.00		
Unassigned/Unappropriated Amount		9790	4,818,181.34	17,895,376.25		18,068,864.05		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	268,494,839.00	273,234,391.00	211,313,451.74	273,234,391.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	56,307,950.00	45,465,623.00	34,216,816.00	45,465,623.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	361,871.00	361,871.00	361,871.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	666,033.00	660,298.00	330,149.05	660,298.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,289,217.00	2,051,815.00	2,819,152.43	2,051,815.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	94,036,185.00	97,820,338.00	99,535,920.83	97,820,338.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,175,590.00	10,061,164.00	8,211,276.20	10,061,164.00	0.00	0.0%
Prior Years' Taxes		8043	(640,644.00)	(731,764.00)	(1,018,546.59)	(731,764.00)	0.00	0.0%
Supplemental Taxes		8044	4,192,312.00	2,794,858.00	3,243,647.79	2,794,858.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	52,686,816.00	54,335,249.00	34,127,423.15	54,335,249.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	34,685,436.00	38,427,861.00	26,970,057.98	38,427,861.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			522,893,734.00	524,481,704.00	420,111,219.58	524,481,704.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(45,159,286.00)	(47,010,754.00)	(37,290,825.00)	(47,010,754.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			477,734,448.00	477,470,950.00	382,820,394.58	477,470,950.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								

2024-25 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,444,790.00	1,444,790.00	1,444,790.00	1,444,790.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,592,824.98	7,358,719.64	4,326,297.05	7,358,719.64	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,532,152.00	4,018,045.52	3,321,902.52	4,018,045.52	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,569,766.98	12,821,555.16	9,092,989.57	12,821,555.16	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,577,103.80	3,237,671.22	2,337,616.25	3,237,671.22	0.00	0.0%
Interest		8660	7,000,000.00	9,042,922.63	6,137,622.81	9,042,922.63	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,941,088.00)	3,867,353.00	3,362,501.00	3,867,353.00	0.00	0.0%
Fees and Contracts								

2024-25 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,399,550.30	1,486,865.00	1,022,284.00	1,486,865.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,893,617.75	3,744,927.62	451,992.92	3,744,927.62	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			10,929,183.85	21,379,739.47	13,312,016.98	21,379,739.47	0.00	0.0%
TOTAL, REVENUES			499,233,398.83	511,672,244.63	405,225,401.13	511,672,244.63	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	148,713,508.42	151,938,512.86	131,997,666.77	151,938,512.86	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,618,302.24	6,811,863.23	6,003,412.72	6,811,673.23	190.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,966,926.35	26,148,392.51	21,749,221.09	26,148,392.51	0.00	0.0%
Other Certificated Salaries		1900	0.00	679,190.85	594,752.58	679,190.85	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			178,298,737.01	185,577,959.45	160,345,053.16	185,577,769.45	190.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,332,538.93	1,259,207.24	1,037,889.40	1,259,207.24	0.00	0.0%
Classified Support Salaries		2200	19,514,259.24	19,660,150.58	16,132,754.71	19,660,150.58	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	22,460,946.42	25,417,147.99	20,981,618.90	25,417,147.99	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,416,872.57	15,104,700.20	12,658,490.85	15,104,700.20	0.00	0.0%
Other Classified Salaries		2900	1,124,172.79	981,614.90	797,238.39	981,614.90	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,848,789.95	62,422,820.91	51,607,992.25	62,422,820.91	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,470,096.02	33,260,628.78	28,593,861.74	33,260,592.78	36.00	0.0%
PERS		3201-3202	15,389,319.67	15,600,245.21	12,838,063.16	15,600,245.21	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,132,670.05	7,546,158.90	6,347,537.72	7,546,155.90	3.00	0.0%
Health and Welfare Benefits		3401-3402	51,127,422.85	50,073,958.34	43,731,845.89	50,073,958.34	0.00	0.0%

2024-25 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	205,751.70	200,846.68	170,400.13	200,844.68	2.00	0.0%
Workers' Compensation		3601-3602	8,546,503.76	8,892,240.64	7,603,070.86	8,892,233.64	7.00	0.0%
OPEB, Allocated		3701-3702	(1,891.10)	164.85	175,602.07	164.85	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,570,284.35	1,666,970.30	1,418,889.51	1,666,970.30	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			118,440,157.30	117,241,213.70	100,879,271.08	117,241,165.70	48.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,910,110.16	1,599,297.60	1,599,297.60	1,599,297.60	0.00	0.0%
Books and Other Reference Materials		4200	43,127.92	218,346.59	82,633.86	218,346.59	0.00	0.0%
Materials and Supplies		4300	31,024,950.93	10,762,300.85	4,144,390.55	10,762,538.85	(238.00)	0.0%
Noncapitalized Equipment		4400	4,361,473.92	5,607,551.09	4,558,877.92	5,607,551.09	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,339,662.93	18,187,496.13	10,385,199.93	18,187,734.13	(238.00)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	321,107.96	482,354.14	275,791.98	482,297.14	57.00	0.0%
Dues and Memberships		5300	511,769.73	788,156.06	656,978.29	788,156.06	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,715,744.42	15,853,883.59	12,688,732.01	15,853,883.59	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,213,058.35	2,479,370.46	1,127,944.95	2,479,370.46	0.00	0.0%
Transfers of Direct Costs		5710	(8,118,087.57)	(7,888,158.67)	(5,645,677.03)	(7,888,158.67)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,114,521.00)	2,000.00	0.00	2,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,092,202.33	52,272,155.60	32,557,787.65	52,272,212.60	(57.00)	0.0%
Communications		5900	3,072,509.80	3,362,432.22	2,744,611.34	3,362,432.22	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,693,784.02	67,352,193.40	44,406,169.19	67,352,193.40	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	583,932.46	247,189.00	583,932.46	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,703,710.21	3,131,952.21	1,266,240.62	3,131,952.21	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	316,705.00	769,695.79	285,967.59	769,695.79	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			2,020,415.21	4,485,580.46	1,799,397.21	4,485,580.46	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	49,561.00	49,561.00	49,561.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,796.00	24,609.00	14,766.00	24,609.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	72,554.00	109,151.00	0.00	109,151.00	0.00	0.0%
Other Debt Service - Principal		7439	2,022,349.00	4,080,653.00	0.00	4,080,653.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,115,699.00	4,263,974.00	64,327.00	4,263,974.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,789,447.03)	(11,164,681.07)	(7,072,427.50)	(11,164,681.07)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,985,132.99)	(2,067,385.51)	(1,444,825.73)	(2,067,385.51)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,774,580.02)	(13,232,066.58)	(8,517,253.23)	(13,232,066.58)	0.00	0.0%
TOTAL, EXPENDITURES			443,982,665.40	446,299,171.47	360,970,156.59	446,299,171.47	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	15,000.00	12,227.24	15,000.00	0.00	0.0%

2024-25 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	15,000.00	12,227.24	15,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(130,783,523.53)	(122,425,201.25)	(38,946.14)	(122,425,201.24)	.01	0.0%
Contributions from Restricted Revenues		8990	0.00	81,756.48	81,756.48	81,756.48	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(130,783,523.53)	(122,343,444.77)	42,810.34	(122,343,444.76)	.01	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(133,783,523.53)	(125,328,444.77)	(2,944,962.42)	(125,328,444.76)	.01	0.0%

2024-25 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,348,361.00	4,470,466.00	1,476,111.00	4,470,466.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,202,920.81	67,096,458.94	43,905,663.41	67,096,458.94	0.00	0.0%
3) Other State Revenue		8300-8599	145,434,734.09	167,053,473.13	137,552,132.32	167,053,473.13	0.00	0.0%
4) Other Local Revenue		8600-8799	65,953,818.86	93,482,941.15	91,068,770.29	93,482,941.15	0.00	0.0%
5) TOTAL, REVENUES			267,939,834.76	332,103,339.22	274,002,677.02	332,103,339.22		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,964,036.14	96,063,615.20	74,810,552.33	96,063,615.20	0.00	0.0%
2) Classified Salaries		2000-2999	66,727,413.49	72,893,766.84	58,074,676.18	72,893,766.84	0.00	0.0%
3) Employee Benefits		3000-3999	108,288,853.52	109,663,539.02	91,535,654.08	109,663,539.02	0.00	0.0%
4) Books and Supplies		4000-4999	36,135,560.95	38,295,609.53	11,137,575.61	38,295,609.53	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	101,235,535.36	145,024,279.46	84,979,196.32	145,024,279.46	0.00	0.0%
6) Capital Outlay		6000-6999	3,622,162.16	13,007,697.44	4,369,708.26	13,007,697.44	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,623,303.82	7,929,911.20	3,708,998.65	7,929,911.20	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,789,447.03	11,164,681.07	7,072,427.50	11,164,681.07	0.00	0.0%
9) TOTAL, EXPENDITURES			423,386,312.47	494,043,099.76	335,688,788.93	494,043,099.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(155,446,477.71)	(161,939,760.54)	(61,686,111.91)	(161,939,760.54)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	130,783,523.53	122,343,444.77	(42,810.34)	122,343,444.77	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			130,783,523.53	122,343,444.77	(42,810.34)	122,343,444.77		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,662,954.18)	(39,596,315.77)	(61,728,922.25)	(39,596,315.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	157,619,458.69	190,827,687.20		190,827,687.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,619,458.69	190,827,687.20		190,827,687.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,619,458.69	190,827,687.20		190,827,687.20		
2) Ending Balance, June 30 (E + F1e)			132,956,504.51	151,231,371.43		151,231,371.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	132,956,504.51	151,231,371.43		151,231,371.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	4,348,361.00	4,470,466.00	1,476,111.00	4,470,466.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,348,361.00	4,470,466.00	1,476,111.00	4,470,466.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,427,456.00	9,787,258.57	354,150.79	9,787,258.57	0.00	0.0%
Special Education Discretionary Grants		8182	845,557.00	881,572.00	36,322.00	881,572.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,388,733.49	25,648,451.28	25,648,451.28	25,648,451.28	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,045,190.00	2,435,284.22	2,376,180.22	2,435,284.22	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	375,182.00	187,592.00	375,182.00	0.00	0.0%
Title III, English Learner Program	4203	8290	1,490,681.36	2,252,977.46	2,352,911.46	2,252,977.46	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	12,472,628.85	14,532,997.13	4,326,100.99	14,532,997.13	0.00	0.0%
Career and Technical Education	3500-3599	8290	556,992.00	556,992.00	556,992.00	556,992.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,975,682.11	10,625,744.28	8,066,962.67	10,625,744.28	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,202,920.81	67,096,458.94	43,905,663.41	67,096,458.94	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,023,281.00	25,948,908.00	21,552,354.00	25,948,908.00	0.00	0.0%
Prior Years	6500	8319	19,657.00	148,904.00	148,904.00	148,904.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,275,047.45	1,458,633.10	733,245.28	1,458,633.10	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,540,180.73	11,665,473.53	10,711,455.45	11,665,473.53	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,529,387.43	1,744,195.05	1,594,134.05	1,744,195.05	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	303,098.00	305,306.15	141,479.50	305,306.15	0.00	0.0%

2024-25 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	35,000.00	26,250.00	35,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	104,744,082.48	125,747,053.30	102,644,310.04	125,747,053.30	0.00	0.0%
TOTAL, OTHER STATE REVENUE			145,434,734.09	167,053,473.13	137,552,132.32	167,053,473.13	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	32,376,240.00	44,204,420.91	44,347,606.67	44,204,420.91	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	14,875,228.00	16,266,392.00	10,772,115.07	16,266,392.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	0.00	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	508,178.84	519,783.84	508,178.84	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	18,702,150.86	32,503,749.40	35,429,264.71	32,503,749.40	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								

2024-25 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,953,818.86	93,482,941.15	91,068,770.29	93,482,941.15	0.00	0.0%
TOTAL, REVENUES			267,939,834.76	332,103,339.22	274,002,677.02	332,103,339.22	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	68,636,371.22	73,772,962.49	56,142,209.66	73,772,962.49	0.00	0.0%
Certificated Pupil Support Salaries		1200	17,320,727.81	16,801,933.55	14,780,385.13	16,801,933.55	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,814,618.41	5,269,172.17	3,707,670.71	5,269,172.17	0.00	0.0%
Other Certificated Salaries		1900	192,318.70	219,546.99	180,286.83	219,546.99	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			89,964,036.14	96,063,615.20	74,810,552.33	96,063,615.20	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,796,669.74	20,493,167.64	16,420,470.29	20,493,167.64	0.00	0.0%
Classified Support Salaries		2200	20,532,592.77	22,345,651.15	18,125,185.97	22,345,651.15	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,611,410.15	22,035,601.48	17,274,897.37	22,035,601.48	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,191,983.02	7,446,263.10	5,897,337.68	7,446,263.10	0.00	0.0%
Other Classified Salaries		2900	594,757.81	573,083.47	356,784.87	573,083.47	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			66,727,413.49	72,893,766.84	58,074,676.18	72,893,766.84	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	38,027,581.82	39,905,758.56	35,577,484.60	39,905,758.56	0.00	0.0%
PERS		3201-3202	18,197,992.08	18,428,815.34	14,545,331.12	18,428,815.34	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,738,308.69	7,116,458.99	5,436,944.54	7,116,458.99	0.00	0.0%
Health and Welfare Benefits		3401-3402	37,116,839.66	36,541,214.98	29,858,548.76	36,541,214.98	0.00	0.0%
Unemployment Insurance		3501-3502	134,061.17	145,339.55	101,136.24	145,339.55	0.00	0.0%
Workers' Compensation		3601-3602	5,644,863.07	6,072,446.33	4,765,907.95	6,072,446.33	0.00	0.0%
OPEB, Allocated		3701-3702	1,891.10	378.22	189.11	378.22	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,427,315.93	1,453,127.05	1,250,111.76	1,453,127.05	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			108,288,853.52	109,663,539.02	91,535,654.08	109,663,539.02	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,247,000.00	2,191,271.24	2,150,784.33	2,191,271.24	0.00	0.0%
Books and Other Reference Materials		4200	2,384,365.68	1,425,374.26	316,663.41	1,425,374.26	0.00	0.0%
Materials and Supplies		4300	28,503,476.72	29,230,346.59	5,441,534.20	29,230,346.59	0.00	0.0%
Noncapitalized Equipment		4400	3,000,718.55	5,448,617.44	3,228,593.67	5,448,617.44	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,135,560.95	38,295,609.53	11,137,575.61	38,295,609.53	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,911,950.56	37,562,306.33	20,364,316.56	37,562,306.33	0.00	0.0%
Travel and Conferences		5200	620,417.10	1,709,350.89	574,412.95	1,709,350.89	0.00	0.0%
Dues and Memberships		5300	59,900.00	215,994.83	145,783.88	215,994.83	0.00	0.0%

2024-25 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	77,321.07	115,021.07	96,818.46	115,021.07	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,954,431.12	6,657,735.29	4,073,884.74	6,657,735.29	0.00	0.0%
Transfers of Direct Costs		5710	8,118,087.57	7,888,158.67	5,645,677.03	7,888,158.67	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500,000.00	1,057,126.84	623,104.74	1,057,126.84	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	74,975,002.95	89,802,563.04	53,443,301.97	89,802,563.04	0.00	0.0%
Communications		5900	18,424.99	16,022.50	11,895.99	16,022.50	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,235,535.36	145,024,279.46	84,979,196.32	145,024,279.46	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	26,436.80	0.00	26,436.80	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,287,589.00	9,698,793.88	3,383,983.79	9,698,793.88	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	334,573.16	3,282,466.76	985,724.47	3,282,466.76	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			3,622,162.16	13,007,697.44	4,369,708.26	13,007,697.44	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	6,623,303.82	7,929,911.20	3,708,998.65	7,929,911.20	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,623,303.82	7,929,911.20	3,708,998.65	7,929,911.20	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,789,447.03	11,164,681.07	7,072,427.50	11,164,681.07	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,789,447.03	11,164,681.07	7,072,427.50	11,164,681.07	0.00	0.0%
TOTAL, EXPENDITURES			423,386,312.47	494,043,099.76	335,688,788.93	494,043,099.76	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	130,783,523.53	122,425,201.25	38,946.14	122,425,201.25	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	(81,756.48)	(81,756.48)	(81,756.48)	0.00	0.0%

2024-25 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			130,783,523.53	122,343,444.77	(42,810.34)	122,343,444.77	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			130,783,523.53	122,343,444.77	(42,810.34)	122,343,444.77	0.00	0.0%

2024-25 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	482,082,809.00	481,941,416.00	384,296,505.58	481,941,416.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,202,920.81	67,096,458.94	43,905,663.41	67,096,458.94	0.00	0.0%
3) Other State Revenue		8300-8599	156,004,501.07	179,875,028.29	146,645,121.89	179,875,028.29	0.00	0.0%
4) Other Local Revenue		8600-8799	76,883,002.71	114,862,680.62	104,380,787.27	114,862,680.62	0.00	0.0%
5) TOTAL, REVENUES			767,173,233.59	843,775,583.85	679,228,078.15	843,775,583.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	268,262,773.15	281,641,574.65	235,155,605.49	281,641,384.65	190.00	0.0%
2) Classified Salaries		2000-2999	126,576,203.44	135,316,587.75	109,682,668.43	135,316,587.75	0.00	0.0%
3) Employee Benefits		3000-3999	226,729,010.82	226,904,752.72	192,414,925.16	226,904,704.72	48.00	0.0%
4) Books and Supplies		4000-4999	78,475,223.88	56,483,105.66	21,522,775.54	56,483,343.66	(238.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	154,929,319.38	212,376,472.86	129,385,365.51	212,376,472.86	0.00	0.0%
6) Capital Outlay		6000-6999	5,642,577.37	17,493,277.90	6,169,105.47	17,493,277.90	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,739,002.82	12,193,885.20	3,773,325.65	12,193,885.20	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,985,132.99)	(2,067,385.51)	(1,444,825.73)	(2,067,385.51)	0.00	0.0%
9) TOTAL, EXPENDITURES			867,368,977.87	940,342,271.23	696,658,945.52	940,342,271.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,195,744.28)	(96,566,687.38)	(17,430,867.37)	(96,566,687.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	15,000.00	12,227.24	15,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	.01	.01	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(2,985,000.00)	(2,987,772.76)	(2,984,999.99)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,195,744.28)	(99,551,687.38)	(20,418,640.13)	(99,551,687.37)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	267,511,503.53	308,988,510.56		308,988,510.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	(936,206.00)		(936,206.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			267,511,503.53	308,052,304.56		308,052,304.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267,511,503.53	308,052,304.56		308,052,304.56		
2) Ending Balance, June 30 (E + F1e)			164,315,759.25	208,500,617.18		208,500,617.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	150,854.00		0.00		
b) Restricted		9740	132,956,504.51	151,231,371.43		151,231,371.43		
c) Committed								

2024-25 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	279,944.70	10,773,747.84		10,750,563.71		
Stale Dated Warrants, Resource 9960	0000	9780	279,944.70					
Stale Dated Warrants Res 9960	0000	9780		1,065,747.84				
Enrollment Stabilization 2025-26 AB 1840	0000	9780		500,000.00				
AB 1840 1x Balance - Currently used for 1X Resource used for salaries for Positions and expenses that will expire, services, 1X multi-year commitments and unbudgeted expenses.	0000	9780		7,008,000.00				
Final State Loan Payment Reserve Budget Balancing Solution #25, Paid from AB1840 Res 0040	0000	9780		2,200,000.00				
Stale Dated Warrants Res 9960	0000	9780				1,042,563.71		
AB 1840 1x Balance - Currently used for 1x Resources used for sunseting contracts, salaries, that will expire and unfunded expenditures.	0000	9780				7,008,000.00		
Final State Loan Payment, Budget Balancing Solution #25, Paid from AB1840 Res 0040	0000	9780				2,200,000.00		
Enrollment Stabilization 2025-26 AB 1840	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	26,111,128.70	28,299,267.66		28,299,818.00		
Unassigned/Unappropriated Amount		9790	4,818,181.34	17,895,376.25		18,068,864.05		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	268,494,839.00	273,234,391.00	211,313,451.74	273,234,391.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	56,307,950.00	45,465,623.00	34,216,816.00	45,465,623.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	361,871.00	361,871.00	361,871.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	666,033.00	660,298.00	330,149.05	660,298.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,289,217.00	2,051,815.00	2,819,152.43	2,051,815.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	94,036,185.00	97,820,338.00	99,535,920.83	97,820,338.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,175,590.00	10,061,164.00	8,211,276.20	10,061,164.00	0.00	0.0%
Prior Years' Taxes		8043	(640,644.00)	(731,764.00)	(1,018,546.59)	(731,764.00)	0.00	0.0%
Supplemental Taxes		8044	4,192,312.00	2,794,858.00	3,243,647.79	2,794,858.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	52,686,816.00	54,335,249.00	34,127,423.15	54,335,249.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	34,685,436.00	38,427,861.00	26,970,057.98	38,427,861.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			522,893,734.00	524,481,704.00	420,111,219.58	524,481,704.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(45,159,286.00)	(47,010,754.00)	(37,290,825.00)	(47,010,754.00)	0.00	0.0%
Property Taxes Transfers		8097	4,348,361.00	4,470,466.00	1,476,111.00	4,470,466.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			482,082,809.00	481,941,416.00	384,296,505.58	481,941,416.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,427,456.00	9,787,258.57	354,150.79	9,787,258.57	0.00	0.0%
Special Education Discretionary Grants		8182	845,557.00	881,572.00	36,322.00	881,572.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Title I, Part A, Basic	3010	8290	20,388,733.49	25,648,451.28	25,648,451.28	25,648,451.28	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,045,190.00	2,435,284.22	2,376,180.22	2,435,284.22	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	375,182.00	187,592.00	375,182.00	0.00	0.0%
Title III, English Learner Program	4203	8290	1,490,681.36	2,252,977.46	2,352,911.46	2,252,977.46	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	12,472,628.85	14,532,997.13	4,326,100.99	14,532,997.13	0.00	0.0%
Career and Technical Education	3500-3599	8290	556,992.00	556,992.00	556,992.00	556,992.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,975,682.11	10,625,744.28	8,066,962.67	10,625,744.28	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,202,920.81	67,096,458.94	43,905,663.41	67,096,458.94	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,023,281.00	25,948,908.00	21,552,354.00	25,948,908.00	0.00	0.0%
Prior Years	6500	8319	19,657.00	148,904.00	148,904.00	148,904.00	0.00	0.0%

2024-25 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,444,790.00	1,444,790.00	1,444,790.00	1,444,790.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,867,872.43	8,817,352.74	5,059,542.33	8,817,352.74	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,540,180.73	11,665,473.53	10,711,455.45	11,665,473.53	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,529,387.43	1,744,195.05	1,594,134.05	1,744,195.05	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	303,098.00	305,306.15	141,479.50	305,306.15	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	35,000.00	26,250.00	35,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	108,276,234.48	129,765,098.82	105,966,212.56	129,765,098.82	0.00	0.0%
TOTAL, OTHER STATE REVENUE			156,004,501.07	179,875,028.29	146,645,121.89	179,875,028.29	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	32,376,240.00	44,204,420.91	44,347,606.67	44,204,420.91	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	14,875,228.00	16,266,392.00	10,772,115.07	16,266,392.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,577,103.80	3,237,671.22	2,337,616.25	3,237,671.22	0.00	0.0%
Interest		8660	7,000,200.00	9,043,122.63	6,137,622.81	9,043,122.63	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,941,088.00)	3,867,353.00	3,362,501.00	3,867,353.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%

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Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,399,550.30	1,486,865.00	1,022,284.00	1,486,865.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	508,178.84	519,783.84	508,178.84	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	20,595,768.61	36,248,677.02	35,881,257.63	36,248,677.02	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,883,002.71	114,862,680.62	104,380,787.27	114,862,680.62	0.00	0.0%
TOTAL, REVENUES			767,173,233.59	843,775,583.85	679,228,078.15	843,775,583.85	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	217,349,879.64	225,711,475.35	188,139,876.43	225,711,475.35	0.00	0.0%
Certificated Pupil Support Salaries		1200	24,939,030.05	23,613,796.78	20,783,797.85	23,613,606.78	190.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	25,781,544.76	31,417,564.68	25,456,891.80	31,417,564.68	0.00	0.0%
Other Certificated Salaries		1900	192,318.70	898,737.84	775,039.41	898,737.84	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			268,262,773.15	281,641,574.65	235,155,605.49	281,641,384.65	190.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	23,129,208.67	21,752,374.88	17,458,359.69	21,752,374.88	0.00	0.0%
Classified Support Salaries		2200	40,046,852.01	42,005,801.73	34,257,940.68	42,005,801.73	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	39,072,356.57	47,452,749.47	38,256,516.27	47,452,749.47	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,608,855.59	22,550,963.30	18,555,828.53	22,550,963.30	0.00	0.0%
Other Classified Salaries		2900	1,718,930.60	1,554,698.37	1,154,023.26	1,554,698.37	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			126,576,203.44	135,316,587.75	109,682,668.43	135,316,587.75	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	71,497,677.84	73,166,387.34	64,171,346.34	73,166,351.34	36.00	0.0%
PERS		3201-3202	33,587,311.75	34,029,060.55	27,383,394.28	34,029,060.55	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,870,978.74	14,662,617.89	11,784,482.26	14,662,614.89	3.00	0.0%
Health and Welfare Benefits		3401-3402	88,244,262.51	86,615,173.32	73,590,394.65	86,615,173.32	0.00	0.0%
Unemployment Insurance		3501-3502	339,812.87	346,186.23	271,536.37	346,184.23	2.00	0.0%

2024-25 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	14,191,366.83	14,964,686.97	12,368,978.81	14,964,679.97	7.00	0.0%
OPEB, Allocated		3701-3702	0.00	543.07	175,791.18	543.07	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,997,600.28	3,120,097.35	2,669,001.27	3,120,097.35	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			226,729,010.82	226,904,752.72	192,414,925.16	226,904,704.72	48.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,157,110.16	3,790,568.84	3,750,081.93	3,790,568.84	0.00	0.0%
Books and Other Reference Materials		4200	2,427,493.60	1,643,720.85	399,297.27	1,643,720.85	0.00	0.0%
Materials and Supplies		4300	59,528,427.65	39,992,647.44	9,585,924.75	39,992,885.44	(238.00)	0.0%
Noncapitalized Equipment		4400	7,362,192.47	11,056,168.53	7,787,471.59	11,056,168.53	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			78,475,223.88	56,483,105.66	21,522,775.54	56,483,343.66	(238.00)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,911,950.56	37,562,306.33	20,364,316.56	37,562,306.33	0.00	0.0%
Travel and Conferences		5200	941,525.06	2,191,705.03	850,204.93	2,191,648.03	57.00	0.0%
Dues and Memberships		5300	571,669.73	1,004,150.89	802,762.17	1,004,150.89	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,793,065.49	15,968,904.66	12,785,550.47	15,968,904.66	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,167,489.47	9,137,105.75	5,201,829.69	9,137,105.75	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(614,521.00)	1,059,126.84	623,104.74	1,059,126.84	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	119,067,205.28	142,074,718.64	86,001,089.62	142,074,775.64	(57.00)	0.0%
Communications		5900	3,090,934.79	3,378,454.72	2,756,507.33	3,378,454.72	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,929,319.38	212,376,472.86	129,385,365.51	212,376,472.86	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	610,369.26	247,189.00	610,369.26	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,991,299.21	12,830,746.09	4,650,224.41	12,830,746.09	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	651,278.16	4,052,162.55	1,271,692.06	4,052,162.55	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			5,642,577.37	17,493,277.90	6,169,105.47	17,493,277.90	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	49,561.00	49,561.00	49,561.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,796.00	24,609.00	14,766.00	24,609.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	6,623,303.82	7,929,911.20	3,708,998.65	7,929,911.20	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	72,554.00	109,151.00	0.00	109,151.00	0.00	0.0%
Other Debt Service - Principal		7439	2,022,349.00	4,080,653.00	0.00	4,080,653.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,739,002.82	12,193,885.20	3,773,325.65	12,193,885.20	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,985,132.99)	(2,067,385.51)	(1,444,825.73)	(2,067,385.51)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,985,132.99)	(2,067,385.51)	(1,444,825.73)	(2,067,385.51)	0.00	0.0%
TOTAL, EXPENDITURES			867,368,977.87	940,342,271.23	696,658,945.52	940,342,271.23	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	15,000.00	12,227.24	15,000.00	0.00	0.0%
Other Sources								

2024-25 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	15,000.00	12,227.24	15,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	.01		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	.01	.01	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000,000.00)	(2,985,000.00)	(2,987,772.76)	(2,984,999.99)	(.01)	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	22,019,922.40
6211	Literacy Coaches and Reading Specialists Grant Program	7,559,346.79
6266	Educator Effectiveness, FY 2021-22	2,319,630.74
6300	Lottery: Instructional Materials	1,113,794.65
6332	CA Community Schools Partnership Act - Implementation Grant	3,678,292.48
6383	Golden State Pathways Program	11,814,892.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,315,972.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,464,584.69
7085	Learning Communities for School Success Program	1,403,455.90
7339	Dual Enrollment Opportunities	596,157.79
7399	LCFF Equity Multiplier	5,767,176.94
7412	A-G Access/Success Grant	372,748.23
7413	A-G Learning Loss Mitigation Grant	606,122.19
7435	Learning Recovery Emergency Block Grant	30,845,483.13
7810	Other Restricted State	299,897.43
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	39,268.00
8210	Student Activity Funds	1,447,698.45
9010	Other Restricted Local	45,566,927.62
Total, Restricted Balance		151,231,371.43

Unrestricted Resource Balance Summary

As of 04/30/2025		Fiscal Year 2024/25 Budget			
Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 010 - General Fund					
0000 General Purpose-unrestricted	63,370,306.29	198,078,646.66	239,603,002.59	41,524,355.93-	21,845,950.36
0002 Unrestricted Supplemental	.00	18,506,475.00	18,506,475.00	.00	.00
0004 Central Concentration	.00	47,453,505.88	47,453,505.88	.00	.00
0005 Central Supplemental	.00	35,484,453.56	35,484,453.56	.00	.00
0006 S&C Carryover	30,657,672.17	13,153,211.56	22,452,370.92	9,299,159.36-	21,358,512.81
0007 One-time Addtl Budget	6,455,967.26	16,209.95	4,859,960.97	4,843,751.02-	1,612,216.24
0020 Home & Hospital	.00	637,089.91	637,089.91	.00	.00
0039 Charter Leases & Repairs	.00	355,608.97	355,608.97	.00	.00
0040 AB1840 Unrestricted	4,831,198.51	10,008,000.00	4,505,321.22	5,502,678.78	10,333,877.29
0041 AB1840 School Consolidation	10,008,000.00	10,008,000.00-	.00	10,008,000.00-	.00
0050 Employees On Loan	.00	490,261.50	490,261.50	.00	.00
0071 Facilitron Rent	.00	462,743.42	462,743.42	.00	.00
0072 Shands & Tilden Ground Leases	.00	208,713.80	.00	208,713.80	208,713.80
0095 Charter School Admin Office	.00	1,486,865.00	1,486,865.00	.00	.00
0100 Release Time Subs	.00	82,628.95	82,628.95	.00	.00
0120 BlackThrivingCommunity	1,622,513.34	.00	541,029.47	541,029.47-	1,081,483.87
0710 LCFF TK Funding	.00	3,077,708.00	2,528,176.41	549,531.59	549,531.59
0720 Unrestricted Transportation	.00	16,994,443.37	16,994,443.37	.00	.00
0940 BOE Initiatives	.00	30,891.69	30,891.69	.00	.00
1100 State Lottery	278,959.79	7,358,719.64	7,358,719.64	.00	278,959.79
1400 Prop 30 Education Protect Act	.00	45,465,623.00	45,465,623.00	.00	.00
Total for Org	117,224,617.36	389,343,799.86	449,299,171.47	59,955,371.61-	57,269,245.75

Restricted Balance Summary

As of 04/30/2025		Fiscal Year 2024/25 Budget			
Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 010 - General Fund					
2600 Expanded Learning Opp Programs	29,738,073.54	39,794,639.00	47,512,790.14	7,718,151.14-	22,019,922.40
3010 Title I-Basic Grant Low Income	.00	25,648,451.28	25,648,451.28	.00	.00
3182 ESSA: Comp Support & Improvmt	.00	5,242,196.11	5,242,196.11	.00	.00
3214 ESSER III Learning Loss	.00	4,361,094.70	4,361,094.70	.00	.00
3218 ELO ESSER III St Resv Emergncy	.00	464,422.54	464,422.54	.00	.00
3219 ELO ESSER III St Resv LL	.00	132,750.10	132,750.10	.00	.00
3227 21st CCLC Afterschool Rate Inc	.00	39,136.06	39,136.06	.00	.00
3228 ESSER III Summer R-1 Renewal	.00	2,527,078.34	2,527,078.34	.00	.00
3310 IDEA Basic Local Ass. Grant	.00	7,609,239.00	7,609,239.00	.00	.00
3311 IDEA Private School ISPs	.00	403,195.00	403,195.00	.00	.00
3312 IDEA Early Intervening Svc	.00	1,774,824.57	1,774,824.57	.00	.00
3315 IDEA Preschool Grants	.00	203,840.00	203,840.00	.00	.00
3318 IDEA Part B Preschool CEIS	.00	71,942.00	71,942.00	.00	.00
3327 IDEA Mental Health ADA Alloc	.00	383,512.00	383,512.00	.00	.00
3345 IDEA Preschool Staff Develop	.00	1,710.00	1,710.00	.00	.00
3385 IDEA Early Intervention Grant	.00	205,411.00	205,411.00	.00	.00
3395 Alternative Dispute Resolution	.00	15,157.00	15,157.00	.00	.00
3410 Transition Partnership Program	.00	707,806.00	707,806.00	.00	.00
3550 CTE 21st Century Perkins V 131	.00	556,992.00	556,992.00	.00	.00
4035 Title 2-a Teacher Quality	.00	2,435,284.22	2,435,284.22	.00	.00
4124 T Iv 21st Century Com Learning	.00	6,318,972.60	6,318,972.60	.00	.00
4127 Title 4-Student Support	.00	2,867,768.82	2,867,768.82	.00	.00
4201 Title III Immigrant Student	.00	375,182.00	375,182.00	.00	.00
4203 Title III EL Student Prog	.00	2,252,977.46	2,252,977.46	.00	.00
4510 Indian Education	.00	47,209.00	47,209.00	.00	.00
5630 Homeless Children & Youth	.00	104,059.60	104,059.60	.00	.00
5634 Homeless Children & Youth II	.00	57,106.62	57,106.62	.00	.00
5810 Other Federal	.00	281,038.15	281,038.15	.00	.00
5811 Adult Transition Partnership	.00	48,638.90	48,638.90	.00	.00
5813 U.S. Department of Labor ETA	.00	100,000.00	100,000.00	.00	.00
5814 USDE Oakland Promise	.00	12,000.00	12,000.00	.00	.00
5821 USDE Mental Health Counseling	.00	134,839.85	134,839.85	.00	.00
5842 USDA Farm To School Progam	.00	40,651.01	40,651.01	.00	.00
5844 Healthy Oakland Teens	.00	360,000.00	360,000.00	.00	.00
5846 Human Trafficking Prevention	.00	703,955.03	703,955.03	.00	.00
5856 DOJ COPS Sch Violence Prev Prg	.00	49,875.00	49,875.00	.00	.00
5857 Enrollment Stabilization Prog	.00	558,142.98	558,142.98	.00	.00
6010 After School Learning&safeguard	.00	11,665,473.53	11,665,473.53	.00	.00
6054 Early Educator Teacher Develop	.00	323,570.01	323,570.01	.00	.00
6211 Lit Coach & Read Specialist	10,663,408.47	.00	3,104,061.68	3,104,061.68-	7,559,346.79
6266 Educator Effectiveness	6,674,476.53	.00	4,354,845.79	4,354,845.79-	2,319,630.74
6271 Teacher Incentive Program	.00	75,000.00	75,000.00	.00	.00
6300 Lottery:instructionalmaterials	1,817,804.30	1,458,633.10	2,162,642.75	704,009.65-	1,113,794.65
6332 CCSPP Implementation Grant	7,899,057.53	17,472,500.00	21,693,265.05	4,220,765.05-	3,678,292.48
6383 Golden State Pathways Program	.00	11,814,892.00	.00	11,814,892.00	11,814,892.00
6385 Career Technical Ed Initiative	.00	674,867.47	674,867.47	.00	.00
6386 Green Tech Partnership Acad	.00	365,373.80	365,373.80	.00	.00
6387 CTE Incentive Grant	.00	2,241,043.05	2,241,043.05	.00	.00
6388 K12 Strong Workforce Grant	.00	3,375,469.59	3,375,469.59	.00	.00
6500 Special Education	.00	144,205,913.11	144,205,913.11	.00	.00

As of 04/30/2025		Fiscal Year 2024/25 Budget			
Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 010 - General Fund (continued) Resource 6515					
6515 Infant Discretionary	.00	6,646.00	6,646.00	.00	.00
6520 SE Project Workability	.00	318,420.00	318,420.00	.00	.00
6546 Mental Health Services	.00	2,537,159.00	2,537,159.00	.00	.00
6547 Early Intervention Preschool	.00	2,285,051.00	2,285,051.00	.00	.00
6690 Tupe Grade 6-12 Tier 2	.00	305,306.15	305,306.15	.00	.00
6762 Arts, Music, IM Block Grant	18,920,672.00	.00	9,604,700.00	9,604,700.00-	9,315,972.00
6770 Prop28 Arts and Music	6,058,874.00	5,834,385.00	5,428,674.31	405,710.69	6,464,584.69
7029 Food Service Staff Training	142,285.34	.00	142,285.34	142,285.34-	.00
7032 2022 Kitchen Infra & Training	2,776,874.66	.00	2,776,874.66	2,776,874.66-	.00
7085 Prop 47 - LCSSP	1,470,058.25	599,269.00	665,871.35	66,602.35-	1,403,455.90
7220 Partnership Academy Program	.00	1,018,726.65	1,018,726.65	.00	.00
7311 Classified Prof Development	12,842.22	.00	12,842.22	12,842.22-	.00
7339 College & Career Access Pathwy	590,015.83	540,000.00	533,858.04	6,141.96	596,157.79
7370 Suppl Prog: Specialized Second	.00	35,000.00	35,000.00	.00	.00
7399 LCFF Equity Multiplier	4,683,589.00	4,976,976.40	3,893,388.46	1,083,587.94	5,767,176.94
7412 A-G Access Grant	1,293,544.61	.00	920,796.38	920,796.38-	372,748.23
7413 A-G Learning Loss Mitigation	815,817.45	.00	209,695.26	209,695.26-	606,122.19
7435 Learning Recovery Emergency	46,135,451.35	.00	15,289,968.22	15,289,968.22-	30,845,483.13
7690 On-Behalf Pension Contribution	.00	22,106,565.00	22,106,565.00	.00	.00
7810 Other State	.00	3,175,819.12	3,175,819.12	.00	.00
7811 Refugee Program Bureau-NC	.00	362,663.24	362,663.24	.00	.00
7813 CDFA Farm to School Innovation	.00	326,668.85	326,668.85	.00	.00
7816 CalNEW Grant CDSS	.00	810,563.23	810,563.23	.00	.00
7817 CA Opport Youth Apprenticeship	.00	186,027.00	186,027.00	.00	.00
7819 Dual Language Immersion	57,058.52	80,000.00	137,058.52	57,058.52-	.00
7820 Ethnic Studies Prof. Dev.	251,599.00	.00	128,924.57	128,924.57-	122,674.43
7821 Cal Fire Planning Grant	.00	2,701,828.19	2,701,828.19	.00	.00
7822 Cal Fire Implementation Grant	.00	3,000,000.00	3,000,000.00	.00	.00
7823 Diverse Ed Leaders Pipeline	.00	120,000.00	120,000.00	.00	.00
7824 PHI Afghan Refugee Schl Impact	.00	109,286.00	109,286.00	.00	.00
7825 K-2 Literacy Screenings PD	.00	177,223.00	.00	177,223.00	177,223.00
7826 Commission on Tchr Credential	.00	320,000.00	320,000.00	.00	.00
7827 Peer-to-Peer Yth Mental Health	.00	236,451.25	236,451.25	.00	.00
8150 Ongoing & Major Maintenance	.00	25,323,130.00	25,283,862.00	39,268.00	39,268.00
8210 Student Activity Funds	1,148,498.45	1,000,200.00	701,000.00	299,200.00	1,447,698.45
9006 Oakland Public Ed Fund	286,330.22	339,257.02	625,587.24	286,330.22-	.00
9011 Donations	756,318.36	370,340.63	1,095,841.85	725,501.22-	30,817.14
9017 Bechtel	604.12	.00	604.12	604.12-	.00
9018 Oppenheimer Family Foundation	11,214.89	.00	11,214.89	11,214.89-	.00
9019 Cross-Age Mentoring Program	.00	523,000.00	523,000.00	.00	.00
9024 Oak Pub Ed - OaklandUndivided	385,677.47	.00	385,677.47	385,677.47-	.00
9026 SF Fdn R&K Ridell Outdoor	1,161,637.51	572,000.00	1,161,637.51	589,637.51-	572,000.00
9027 ELD Instruction Program	375,385.78	.00	175,385.78	175,385.78-	200,000.00
9034 Collaborative for Ed Excl	79,034.35	.00	79,034.35	79,034.35-	.00
9037 National CTR BEI	2,198.94	190,000.00	192,198.94	2,198.94-	.00
9038 Eat Learn Play Fdnt	672,798.30	1,000,000.00	1,499,590.54	499,590.54-	173,207.76
9040 LEA Medi-Cal Former 5640	2,219,651.31	16,468,795.01	989,782.40	15,479,012.61	17,698,663.92
9042 Helzel Family Foundation	93,487.45	100,000.00	83,602.65	16,397.35	109,884.80
9043 Stupski Foundation	374,736.35	260,000.00	368,370.51	108,370.51-	266,365.84
9045 Taylor Charitable Foundation	73,050.77	.00	73,050.77	73,050.77-	.00

Selection Grouped by Fund - Sorted by Resource, (Org = 30, As of Date = 4/30/2025, Actuals = N, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y, Fund = 010, Resource =

As of 04/30/2025			Fiscal Year 2024/25 Budget		
Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 010 - General Fund (continued) Resource 9049					
9049 EatLearnPlayFdnt for Garfield	23,990.91	.00	23,990.91	23,990.91-	.00
9050 CA Apprenticeship Initiative	44,399.84	72,879.54	117,279.38	44,399.84-	.00
9051 BA K-16 Collab-UC Berkeley	.00	58,490.00	58,490.00	.00	.00
9052 Alameda County Office of Ed	.00	90,000.00	90,000.00	.00	.00
9053 American Instit. of Research	.00	20,250.00	20,250.00	.00	.00
9054 CA Dept of Parks and Rec	.00	322,183.22	322,183.22	.00	.00
9059 Philanthropic Ventures Fndn	13,762.07	145,050.00	158,812.07	13,762.07-	.00
9061 Sutter Health Foundation	8,963.47	75,000.00	83,963.47	8,963.47-	.00
9062 ConnectED	20,151.24	.00	20,151.24	20,151.24-	.00
9063 Gilead Sciences via OPEF	266,823.56	266,823.56-	.00	266,823.56-	.00
9064 K-16 ED Collaboratives Grant	.00	75,000.00	75,000.00	.00	.00
9067 Walter & Elise Haas Fund	200,005.52	100,000.00	300,005.52	200,005.52-	.00
9096 Music - Instruments	9,429.02	.00	9,429.02	9,429.02-	.00
9100 Silicon Valley Foundation	21,573.57	.00	21,573.57	21,573.57-	.00
9110 SUMS	957.97	.00	957.97	957.97-	.00
9121 Oakland Fund Children & Youth	153.10	516,333.23	516,486.33	153.10-	.00
9122 City of Oak Dept of Viol Prev	61,639.62	200,000.00	123,278.84	76,721.16	138,360.78
9123 Rebate Programs	71,439.11	112,661.65	184,100.76	71,439.11-	.00
9134 City Of Oakland - Peg Funds	.00	123,870.59	123,870.59	.00	.00
9139 Zellerbach Family	100,000.00	.00	100,000.00	100,000.00-	.00
9141 Stuart Foundation	61,377.49	.00	33,000.00	33,000.00-	28,377.49
9161 Ac Waste Management Authority	515,798.13	400,995.13	275,764.24	125,230.89	641,029.02
9172 The California Endowment	18,500.00	.00	18,500.00	18,500.00-	.00
9180 Measure Y City Of Oakland	6,672.59	85,000.00	91,672.59	6,672.59-	.00
9197 Chvrn Grp - Prj Lead The Way	33,704.80	.00	33,704.80	33,704.80-	.00
9201 Schusterman Family Foundation	327,764.83	.00	327,764.83	327,764.83-	.00
9206 Alam.cty.pub.health-health&wel	39,502.58	357,281.36	396,783.94	39,502.58-	.00
9209 New Tchr Ctr-sidney Frank	37,047.51	.00	37,047.51	37,047.51-	.00
9212 California Education Partners	942.20	.00	942.20	942.20-	.00
9213 Alameda Alliance for Health	1,330,928.96	345,967.79	1,620,120.22	1,274,152.43-	56,776.53
9215 MHSSA Partnership Program	.00	300,000.00	300,000.00	.00	.00
9225 Kaiser Health&wellness W/ebcf	10,692,397.45	.00	4,668,577.63	4,668,577.63-	6,023,819.82
9236 Kenneth Rainin Foundation	27,568.03	832,431.97	633,630.60	198,801.37	226,369.40
9243 Association For Continuing Edu	158,269.78	937,000.00	564,114.39	372,885.61	531,155.39
9255 AlamCty Unaccomp Immigrt Youth	27,234.46	.00	27,234.46	27,234.46-	.00
9263 Harvard Residency Program	.00	123,946.14	123,946.14	.00	.00
9269 West Ed	89,804.32	.00	89,804.32	89,804.32-	.00
9273 Intrepid Fdnt Light Awards	.00	60,000.00	32,349.63	27,650.37	27,650.37
9277 SF Fdnt OaklandPublicEdFund	3,549.19	.00	3,549.19	3,549.19-	.00
9283 Salesforce.org	245,210.60	3,853,313.00	4,098,523.60	245,210.60-	.00
9286 Scribbles Sftwr Transcripts	85,147.27	11,330.84	32,214.24	20,883.40-	64,263.87
9287 Refugee Transitions	1,886.73	.00	1,886.73	1,886.73-	.00
9289 Oak Ed Fund Aagls	7,371.45	.00	7,371.45	7,371.45-	.00
9291 Silvergiving Fndatn	9,024.77	.00	9,024.77	9,024.77-	.00
9295 Share Our Strength	100,000.00	100,000.00	200,000.00	100,000.00-	.00
9297 Baphr - Lgbtq Supprt	1,774.09	.00	1,774.09	1,774.09-	.00
9301 Restorative Justice Fees	34,333.83	.00	34,333.83	34,333.83-	.00
9305 Educate 78 -asp.pri.prg.	98,363.80	160,000.00	182,400.89	22,400.89-	75,962.91
9313 LEARNING POLICY GRANT	2,086.89	.00	2,086.89	2,086.89-	.00
9315 North Carolina State	15,000.00	.00	15,000.00	15,000.00-	.00

Selection Grouped by Fund - Sorted by Resource, (Org = 30, As of Date = 4/30/2025, Actuals = N, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y, Fund = 010, Resource =

As of 04/30/2025		Fiscal Year 2024/25 Budget			
Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 010 - General Fund (continued) Resource 9316					
9316 PCY 360/365 Grant	3,732.77	.00	3,732.77	3,732.77-	.00
9318 Allt.AssessmentCapstoneProject	11,377.93	.00	11,377.93	11,377.93-	.00
9321 Workforce Development Plan	73,894.56	40,000.00	113,894.56	73,894.56-	.00
9332 Measure G1 Parcel Tx	7,933,597.77	11,790,600.00	13,878,878.30	2,088,278.30-	5,845,319.47
9333 Measure N	4,917,850.33	25,488.79	4,650,909.91	4,625,421.12-	292,429.21
9334 Measure G, Parcel Tax	6,761,611.79	20,611,890.00	22,029,438.17	1,417,548.17-	5,344,063.62
9337 PTA LOCAL SCHOOLS	325,809.15	1,461,672.96	1,624,543.55	162,870.59-	162,938.56
9339 Measure H	7,236,763.72	11,800,200.00	13,222,055.71	1,421,855.71-	5,814,908.01
9341 Tides Center	92,242.00	124,181.00	216,423.00	92,242.00-	.00
9342 Golden State Warriors Grant	271,565.85	200,000.00	271,565.85	71,565.85-	200,000.00
9960 State Dated Warrants	742,563.71	300,000.00	.00	300,000.00	1,042,563.71
Total for Org	190,827,687.20	454,446,783.99	494,043,099.76	39,596,315.77-	151,231,371.43

Form A1- Average Daily Attendance

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	30,798.77	30,715.91	30,763.69	30,765.17	49.26	0.0%
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)					0.00	
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)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	30,798.77	30,715.91	30,763.69	30,765.17	49.26	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	30,798.77	30,715.91	30,763.69	30,765.17	49.26	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
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					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Form Cash- Cash Flow Worksheet

End of Year Projection
2024-25 Budget
Cashflow Worksheet - Budget Year (1)01 61259 0000000
Form CASH
F833B3FXD1(2024-25)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			306,060,883.90	263,091,381.78	259,333,213.73	246,425,172.34	215,797,225.43	182,781,091.47	243,100,695.89	265,771,124.75
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		13,063,041.00	16,743,915.00	35,056,600.52	23,445,611.74	23,445,612.74	38,788,105.00	26,487,422.00	19,949,239.00
Property Taxes	8020- 8079		353,109.00	8,100,858.00	6,992,671.00	97,295.00	271,811.00	49,378,309.00	27,328,044.00	34,978,009.33
Miscellaneous Funds	8080- 8099			(2,700,416.00)	(6,451,398.00)	(3,600,554.00)	(3,600,554.00)	(3,600,554.00)	(1,748,424.00)	(3,600,554.00)
Federal Revenue	8100- 8299		2,851,656.00	1,383,890.00	5,085,638.00	2,234,437.00	1,367,649.00	2,705,195.00	15,297,577.44	149,440.16
Other State Revenue	8300- 8599		5,430,871.00	7,884,681.00	7,381,243.00	8,356,062.00	7,896,278.00	23,461,221.00	11,091,175.00	21,758,390.94
Other Local Revenue	8600- 8799		362,607.00	16,988,648.00	1,595,744.49	584,599.00	5,246,144.00	23,787,199.55	23,952,167.00	8,455,508.22
Interfund Transfers In	8900- 8929		0.00							
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			22,061,284.00	48,401,576.00	49,660,499.01	31,117,450.74	34,626,940.74	134,519,475.55	102,407,961.44	81,690,033.65
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		5,213,330.42	23,891,865.00	25,498,775.00	25,796,444.00	25,985,564.00	25,045,969.00	25,603,012.00	25,991,728.15
Classified Salaries	2000- 2999		7,049,721.00	9,555,009.00	11,446,466.00	11,507,114.00	11,694,712.00	11,481,238.00	11,708,849.00	11,700,932.81
Employee Benefits	3000- 3999		6,600,731.00	16,364,090.00	18,175,324.00	18,250,374.00	18,413,531.00	18,186,038.00	18,535,701.00	18,588,516.00
Books and Supplies	4000- 4999		635,931.00	1,376,821.00	3,626,440.00	1,582,528.00	1,734,037.00	5,577,695.00	1,971,085.00	1,165,085.00
Services	5000- 5999		2,431,608.00	6,649,638.00	11,177,503.00	12,297,967.00	17,443,178.00	13,225,758.00	15,895,454.86	14,500,471.85
Capital Outlay	6000- 6999		(7,916.00)	572,719.00	655,782.00	696,975.00	645,611.00	421,595.00	403,887.00	597,826.00
Other Outgo	7000- 7499		0.00		(373,407.00)	0.00		(456,321.00)	49,561.00	4,922.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600- 7629				0.00	3,000,000.00				
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			21,923,405.42	58,410,142.00	70,206,883.00	73,131,402.00	75,916,633.00	73,481,972.00	74,167,549.86	72,549,481.81
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	(1,536,570.31)	(8,680.57)	(26,017.60)	(1,209.27)	(38,153.75)	(55,500.52)	(367,892.73)	(3,418,443.02)	1,318,126.46
Accounts Receivable	9200- 9299	(60,619,766.11)	2,211,319.54	12,751,570.18	5,994,977.00	11,469,085.24	11,172,245.80	(380,221.65)	1,111,945.31	11,867,165.45
Due From Other Funds	9310	(12,961.46)	8,844.00	4,117.41	0.00	0.00	(600,000.00)	0.00		
Stores	9320	0.00								
Prepaid Expenditures	9330	(403,053.56)	0.00	271,774.00					54,000.00	0.00
Other Current Assets	9340	(71,320.72)							(13,795,980.00)	
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(62,643,672.16)	2,211,482.97	13,001,443.99	5,993,767.73	11,430,931.49	10,516,745.28	(748,114.38)	(16,048,477.71)	13,185,291.91
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	(45,916,251.94)	38,099,497.89	547,764.70	(1,988,621.87)	44,927.14	2,243,186.98	(30,215.25)	2,230,425.01	(2,070,410.83)
Due To Other Funds	9610	(3,911,496.73)	3,015,832.64	895,665.09	0.00		0.00	0.00		0.00
Current Loans	9640				344,047.00					
Unearned Revenues	9650	(9,888,297.83)	4,203,533.14	5,307,616.25	0.00	0.00			(12,708,920.00)	
Deferred Inflows of Resources	9690									
SUBTOTAL		(59,716,046.50)	45,318,863.67	6,751,046.04	(1,644,574.87)	44,927.14	2,243,186.98	(30,215.25)	(10,478,494.99)	(2,070,410.83)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,927,625.66)	(43,107,380.70)	6,250,397.95	7,638,342.60	11,386,004.35	8,273,558.30	(717,899.13)	(5,569,982.72)	15,255,702.74
E. NET INCREASE/DECREASE (B - C + D)			(42,969,502.12)	(3,758,168.05)	(12,908,041.39)	(30,627,946.91)	(33,016,133.96)	60,319,604.42	22,670,428.86	24,396,254.58
F. ENDING CASH (A + E)			263,091,381.78	259,333,213.73	246,425,172.34	215,797,225.43	182,781,091.47	243,100,695.89	265,771,124.75	290,167,379.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

End of Year Projection
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		290,167,379.33	256,287,813.43	283,885,625.83	250,604,916.62				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	26,351,274.74	22,561,317.00	22,561,317.00	22,561,317.00	28,047,112.26	0.00	319,061,885.00	319,061,885.00
Property Taxes	8020-8079	4,505,285.39	42,213,689.08	27,328,044.00	3,872,694.20	0.00	0.00	205,419,819.00	205,419,819.00
Miscellaneous Funds	8080-8099	(10,512,260.00)	0.00	(3,504,090.00)	(3,221,446.00)	(38.00)	0.00	(42,540,288.00)	(42,540,288.00)
Federal Revenue	8100-8299	10,142,436.27	2,687,745.89	45,629.17	5,309,110.10	17,836,054.91	0.00	67,096,458.94	67,096,458.94
Other State Revenue	8300-8599	14,550,323.81	38,834,875.15	10,759.92	32,763,593.92	455,553.55	0.00	179,875,028.29	179,875,028.29
Other Local Revenue	8600-8799	2,362,513.60	21,045,655.65	(512,018.60)	8,455,508.22	2,538,404.49	0.00	114,862,680.62	114,862,680.62
Interfund Transfers In	8900-8929				0.00		0.00	0.00	0.00
All Other Financing Sources	8930-8979		12,227.24	0.00	0.00	2,772.76		15,000.00	15,000.00
TOTAL RECEIPTS		47,399,573.81	127,355,510.01	45,929,641.49	69,740,777.44	48,879,859.97	0.00	843,790,583.85	843,790,583.85
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	26,325,034.89	25,803,884.30	26,692,328.33	13,868,312.41	6,000,000.00	0.00	281,716,247.50	281,641,384.65
Classified Salaries	2000-2999	11,787,326.55	11,751,300.56	11,891,015.84	13,753,902.99	0.00	0.00	135,327,587.75	135,316,587.75
Employee Benefits	3000-3999	18,574,898.57	40,725,720.59	18,992,419.20	15,493,957.59	0.00	0.00	226,901,300.95	226,904,704.72
Books and Supplies	4000-4999	1,706,291.10	2,146,863.22	3,256,474.21	6,200,000.00	25,356,763.12	0.00	56,336,013.65	56,483,343.66
Services	5000-5999	20,973,509.82	14,790,276.62	20,294,112.15	32,751,576.70	30,000,000.79	0.00	212,431,054.79	212,376,472.86
Capital Outlay	6000-6999	231,644.68	1,950,980.78	316,469.38	1,200,000.00	9,817,993.06	0.00	17,503,566.90	17,493,277.90
Other Outgo	7000-7499	605,228.21	2,498,516.39	142,143.73	5,296,426.90	2,359,429.46	0.00	10,126,499.69	10,126,499.69
Interfund Transfers Out	7600-7629				0.00			3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00

End of Year Projection
2024-25 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		80,203,933.82	99,667,542.46	81,584,962.84	88,564,176.59	73,534,186.43	0.00	943,342,271.23	943,342,271.23
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(9,239.12)	(56,942.04)	0.00	4,200,522.47	3,177,822.74		4,714,393.05	
Accounts Receivable	9200-9299	(241,018.94)	1,008,134.61	2,499,059.86	1,155,502.82	40,989,470.68		101,609,235.90	
Due From Other Funds	9310	(297,104.71)	297,104.71	(124,223.93)	599,999.99	940,210.82		828,948.29	
Stores	9320							0.00	
Prepaid Expenditures	9330	0.00			131,279.56	539,814.89		996,868.45	
Other Current Assets	9340				17,320.72	142,641.44		(13,636,017.84)	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490				13,795,980.00			13,795,980.00	
SUBTOTAL		(547,362.77)	1,248,297.28	2,374,835.93	19,900,605.56	45,789,960.57	0.00	108,309,407.85	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	527,843.12	540,695.43	223.79	5,770,935.83	(12,481,182.77)		33,435,069.17	
Due To Other Funds	9610				(.36)			3,911,497.37	
Current Loans	9640				(5,307,616.27)			(4,963,569.27)	
Unearned Revenues	9650		797,757.00		17,251,880.00			14,851,866.39	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		527,843.12	1,338,452.43	223.79	17,715,199.20	(12,481,182.77)	0.00	47,234,863.66	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,075,205.89)	(90,155.15)	2,374,612.14	2,185,406.36	58,271,143.34	0.00	61,074,544.19	
E. NET INCREASE/DECREASE (B - C + D)		(33,879,565.90)	27,597,812.40	(33,280,709.21)	(16,637,992.79)	33,616,816.88	0.00	(38,477,143.19)	(99,551,687.38)
F. ENDING CASH (A + E)		256,287,813.43	283,885,625.83	250,604,916.62	233,966,923.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								267,583,740.71	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			233,966,923.83	233,822,895.11	210,819,797.59	183,566,085.97	140,818,558.67	98,669,897.10	208,593,532.27	191,063,705.50
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,018,443.00	14,018,443.00	37,648,885.15	25,233,197.40	25,233,197.40	37,648,885.15	25,233,197.40	25,233,197.40
Property Taxes	8020-8079		0.00					102,709,909.50		
Miscellaneous Funds	8080-8099		0.00	(2,617,275.66)	(5,234,551.32)	(3,489,700.88)	(3,489,700.88)	(3,489,700.88)	(3,489,700.88)	(3,489,700.88)
Federal Revenue	8100-8299		2,696,225.91	1,308,460.79	4,808,444.27	2,112,648.56	1,293,105.01	2,557,747.80	1,412,892.59	2,640,173.20
Other State Revenue	8300-8599		5,390,032.02	7,825,389.89	7,325,737.64	8,293,226.21	7,836,899.69	23,284,797.66	11,007,771.75	7,215,651.97
Other Local Revenue	8600-8799		363,260.84	17,019,281.47	697,040.17	585,653.13	5,255,603.70	22,928,511.20	23,995,300.80	1,527,433.20
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			22,467,961.77	37,554,299.49	45,245,555.91	32,735,024.42	36,129,104.92	185,640,150.43	58,159,461.66	33,126,754.89
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,596,962.95	25,649,991.95	27,375,149.38	27,694,722.90	27,897,759.65	26,889,022.82	27,487,056.85	27,904,377.24
Classified Salaries	2000-2999		7,339,915.75	9,948,331.44	11,917,648.39	11,980,792.90	12,176,113.19	11,953,851.74	12,190,832.12	12,183,548.14
Employee Benefits	3000-3999		6,654,178.77	16,496,594.13	18,322,494.14	18,398,151.84	18,562,629.96	18,333,294.90	18,685,789.20	18,739,031.86
Books and Supplies	4000-4999		600,821.14	1,300,806.48	3,426,223.64	1,495,156.36	1,638,300.53	5,269,749.52	1,862,261.07	1,100,760.46
Services	5000-5999		2,427,350.06	6,637,993.94	11,157,930.29	12,276,432.26	17,412,633.58	13,202,598.62	15,059,562.23	14,571,871.71
Capital Outlay	6000-6999		(7,238.18)	523,679.07	559,629.67	637,295.46	590,329.58	385,495.29	369,303.56	546,636.24
Other Outgo	7000-7499				(259,807.98)			(317,497.63)	34,483.40	
Interfund Transfers Out	7600-7629					3,000,000.00				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			22,611,990.49	60,557,397.01	72,499,267.53	75,482,551.72	78,277,766.49	75,716,515.26	75,689,288.43	75,046,225.65
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(144,028.72)	(23,003,097.52)	(27,253,711.62)	(42,747,527.30)	(42,148,661.57)	109,923,635.17	(17,529,826.77)	(41,919,470.76)
F. ENDING CASH (A + E)			233,822,895.11	210,819,797.59	183,566,085.97	140,818,558.67	98,669,897.10	208,593,532.27	191,063,705.50	149,144,234.74
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		149,144,234.74	128,681,422.52	191,088,165.31	162,692,546.21				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	37,648,885.15	25,233,197.40	25,233,197.40	37,648,885.15			330,031,611.00	330,031,611.00
Property Taxes	8020-8079		102,709,909.50					205,419,819.00	205,419,819.00
Miscellaneous Funds	8080-8099	(6,106,975.93)	(3,053,487.05)	(3,053,487.05)	(3,053,488.88)	1,417,013.29	(38.00)	(39,150,795.00)	(39,150,795.00)
Federal Revenue	8100-8299	1,143,284.74	1,747,143.91	1,228,635.51	22,589,954.09	12,382,676.89	6,871,514.51	64,792,907.78	64,792,907.78
Other State Revenue	8300-8599	11,783,475.34	7,710,547.16	13,915,053.85	11,783,475.34	33,373,241.09		156,745,299.61	156,745,299.61
Other Local Revenue	8600-8799	1,407,969.35	17,577,569.02	10,845,055.25	7,556,932.54	5,307,485.92		115,067,096.59	115,067,096.59
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		45,876,638.65	151,924,879.94	48,168,454.96	76,525,758.24	52,480,417.19	6,871,476.51	832,905,938.98	832,905,938.98
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	28,134,834.35	27,983,734.27	2,266,501.16	13,844,035.52	33,619,125.08	0.00	302,343,274.12	302,343,274.12
Classified Salaries	2000-2999	10,565,944.95	10,465,861.57	15,698,792.36	6,181,993.54	1,237,081.42		133,840,707.51	133,840,707.51
Employee Benefits	3000-3999	19,227,197.96	18,994,423.17	21,508,390.94	35,389,889.78	7,108,527.42		236,420,594.07	236,420,594.07
Books and Supplies	4000-4999	4,792,693.06	5,522,067.94	5,170,132.66	4,365,544.65	8,102,305.14		44,646,822.65	44,646,822.65
Services	5000-5999	2,832,907.00	25,173,177.44	30,430,380.65	42,446,036.17	7,292,813.06		200,921,687.01	200,921,687.01
Capital Outlay	6000-6999	546,636.24	954,580.90	1,337,266.84	5,881,912.09	0.00		12,325,526.76	12,325,526.76
Other Outgo	7000-7499	239,237.31	424,291.86	152,609.45	5,130,831.98	3,449,993.26		8,854,141.65	8,854,141.65
Interfund Transfers Out	7600-7629							3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		66,339,450.87	89,518,137.15	76,564,074.06	113,240,243.73	60,809,845.38	0.00	942,352,753.77	942,352,753.77
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(20,462,812.22)	62,406,742.79	(28,395,619.10)	(36,714,485.49)	(8,329,428.19)	6,871,476.51	(109,446,814.79)	(109,446,814.79)
F. ENDING CASH (A + E)		128,681,422.52	191,088,165.31	162,692,546.21	125,978,060.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								124,520,109.04	

Form MYP1- Multiyear Projections for General Fund

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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/Revenue Limit Sources	8010-8099	477,470,950.00	3.01%	491,830,169.00	2.98%	506,467,363.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	12,821,555.16	(1.02%)	12,690,241.74	1.04%	12,822,270.45
4. Other Local Revenues	8600-8799	21,379,739.47	(14.16%)	18,352,040.57	(.58%)	18,244,867.33
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	15,000.00	0.00%	15,000.00	0.00%	15,000.00
c. Contributions	8980-8999	(122,343,444.76)	4.70%	(128,088,695.70)	2.65%	(131,481,149.32)
6. Total (Sum lines A1 thru A5c)		389,343,799.87	1.40%	394,798,755.62	2.85%	406,068,351.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				185,577,769.45		185,399,709.09
b. Step & Column Adjustment				3,711,555.39		3,707,994.18
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,889,615.75)		(614,074.67)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	185,577,769.45	(.10%)	185,399,709.09	1.67%	188,493,628.60
2. Classified Salaries						
a. Base Salaries				62,422,820.91		65,202,557.50
b. Step & Column Adjustment				1,092,399.37		1,141,044.76
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				1,687,337.22		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,422,820.91	4.45%	65,202,557.50	1.75%	66,343,602.26
3. Employee Benefits	3000-3999	117,241,165.70	8.12%	126,756,697.76	1.57%	128,742,984.38
4. Books and Supplies	4000-4999	18,187,734.13	(43.40%)	10,293,533.96	2.70%	10,571,459.37
5. Services and Other Operating Expenditures	5000-5999	67,352,193.40	(14.21%)	57,778,336.29	4.85%	60,578,277.66
6. Capital Outlay	6000-6999	4,485,580.46	(86.68%)	597,518.46	0.00%	597,518.46
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,263,974.00	(50.26%)	2,120,901.00	0.00%	2,120,901.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,232,066.58)	(8.80%)	(12,067,385.51)	0.00%	(12,067,385.51)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(21,565,495.86)		(39,336,755.60)
11. Total (Sum lines B1 thru B10)		449,299,171.47	(7.07%)	417,516,372.69	(2.03%)	409,044,230.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(59,955,371.60)		(22,717,617.08)		(2,975,879.16)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		117,224,617.36		57,269,245.76		34,551,628.69
2. Ending Fund Balance (Sum lines C and D1)		57,269,245.76		34,551,628.69		31,575,749.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	10,750,563.71		6,131,495.68		3,197,243.52
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	28,299,818.00		28,270,133.00		28,228,506.00
2. Unassigned/Unappropriated	9790	18,068,864.05		.01		.01
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		57,269,245.76		34,551,628.69		31,575,749.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	28,299,818.00		28,270,133.00		28,228,506.00
c. Unassigned/Unappropriated	9790	18,068,864.05		.01		.01
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		46,368,682.05		28,270,133.01		28,228,506.01
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
Position/Salary adjustments for future year positions. Oakland Unified School District Multi-Year Projections for the FY 2024-25 to 2026-27: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 89%. Enrollment is declining in some areas and stabilizing in others. Ø Local Control Funding Formula o The District has used the following COLA § 8.22% 2023-24 § 1.07% 2024-25 § 2.43% 2025-26 § 3.52% 2026-27 Assume (3) Average 81-82 % UPP Unduplicated FRPM/EL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs § 1.07% 2024-25 § 2.43% 2025-26 § 3.52% 2026-27 Ø Assume Lottery Funding o \$191 per annual ADA (Unrestricted) o \$82 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$115million (2024-25) \$118million (2025-26) \$121million (2026-27) Ø Assume contribution to Transportation of \$10 million (2024-25 Ø Assume Restricted Routine Maintenance in (2024-25) of \$25.3 Million Ø Assume Restricted Routine Maintenance in (2025-26) of \$25 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$24 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires Educator Effectiveness - Retire Resource 6266 2025-26 Resource 7032 and 6762 Expire 2025-26 Expenditures: Ø Assume step & column for both certificated at 2% and classified at 1.75% approximately for current and out years. Ø Assume Increase of (2024-25) & 5.10% (2025-26 and 4.5% 2026-27) to Health & Welfare Cost Ø Reduce Services & Other Operating Expenditures supported by carry over being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26) Ø Assume Capital Outlay expenditures will be decreased as funding is 1x, Resource 0007 Ø Assume change in indirect cost rate for FY 2024-25 to Proposed 3.10% Ø Assume ongoing contribution to Deferred Maintenance of \$3 million per year Other Key Considerations: The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date. As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA. 2024-25 2025-26 2026-27 2027-28 UPP 81.41% 82.4% 82.65% 83.06% Projected ADA 30,764 30,563 30,419 30,274 Funded ADA 31,929.99 30,715.91 30,606.42 30,454.35 30,454.04 The District has modeled some of the Attachment C Budget Adjustments, but has not completed the full projections nor analysis after the budget sessions and reconciliation. The District's \$2M Loan Payment has been eliminated effective the 2025-26 Fiscal year.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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/Revenue Limit Sources	8010-8099	4,470,466.00	0.00%	4,470,466.00	0.00%	4,470,466.00
2. Federal Revenues	8100-8299	67,096,458.94	(3.43%)	64,792,907.78	(.58%)	64,417,725.78
3. Other State Revenues	8300-8599	167,053,473.13	(13.67%)	144,212,595.65	2.37%	147,637,070.32
4. Other Local Revenues	8600-8799	93,482,941.15	0.00%	93,482,945.71	0.00%	93,482,942.07
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	122,343,444.77	4.70%	128,088,695.95	2.65%	131,481,149.32
6. Total (Sum lines A1 thru A5c)		454,446,783.99	(4.27%)	435,047,611.09	1.48%	441,489,353.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				96,063,615.20		116,943,565.03
b. Step & Column Adjustment				1,921,272.30		2,338,871.30
c. Cost-of-Living Adjustment						
d. Other Adjustments				18,958,677.53		(1,143,128.34)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	96,063,615.20	21.74%	116,943,565.03	1.02%	118,139,307.99
2. Classified Salaries						
a. Base Salaries				72,893,766.84		68,638,150.01
b. Step & Column Adjustment				1,275,640.92		1,201,167.63
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,531,257.75)		(2,339,222.71)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,893,766.84	(5.84%)	68,638,150.01	(1.66%)	67,500,094.93
3. Employee Benefits	3000-3999	109,663,539.02	0.00%	109,663,896.31	.79%	110,533,819.68
4. Books and Supplies	4000-4999	38,295,609.53	(10.29%)	34,353,288.69	(15.57%)	29,005,559.64
5. Services and Other Operating Expenditures	5000-5999	145,024,279.46	(1.30%)	143,143,350.72	(3.68%)	137,869,469.52
6. Capital Outlay	6000-6999	13,007,697.44	(9.84%)	11,728,013.30	(4.27%)	11,227,061.71
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,929,911.20	0.00%	7,929,911.20	0.00%	7,929,911.20
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,164,681.07	(2.63%)	10,870,714.96	(4.52%)	10,378,988.77
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)		494,043,099.76	1.87%	503,270,890.22	(2.12%)	492,584,213.44
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(39,596,315.77)		(68,223,279.13)		(51,094,859.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		190,827,687.20		151,231,371.43		83,008,092.30
2. Ending Fund Balance (Sum lines C and D1)		151,231,371.43		83,008,092.30		31,913,232.35
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	151,231,371.43				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00	Positive, revise components	83,008,092.30	Positive, revise components	31,913,232.35
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		151,231,371.43		83,008,092.30		31,913,232.35
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						
Oakland Unified School District Multi-Year Projections for the FY 2024-25 to 2026-27: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 89%. Enrollment is declining in some areas and stabilizing in others. Ø Local Control Funding Formula o The District has used the following COLA § 8.22% 2023-24 § 1.07% 2024-25 § 2.43% 2025-26 § 3.52% 2026-27 Assume (3) Average 81-82 % UPP Unduplicated FRPM/EL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs § 1.07% 2024-25 § 2.43% 2025-26 § 3.52% 2026-27 Ø Assume Lottery Funding o \$191 per annual ADA (Unrestricted) o \$82 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$115million (2024-25) \$118million (2025-26) \$121million (2026-27) Ø Assume contribution to Transportation of \$10 million (2024-25 Ø Assume Restricted Routine Maintenance in (2024-25) of \$25.3 Million Ø Assume Restricted Routine Maintenance in (2025-26) of \$25 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$24 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires Educator Effectiveness - Retire Resource 6266 2025-26 Resource 7032 and 6762 Expire 2025-26 Expenditures: Ø Assume step & column for both certificated at 2% and classified at 1.75% approximately for current and out years. Ø Assume Increase of (2024-25) & 5.10% (2025-26 and 4.5% 2026-27) to Health & Welfare Cost Ø Reduce Services & Other Operating Expenditures supported by carryover being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26) Ø Assume Capital Outlay expenditures will be decreased as funding is 1x, Resource 0007 Ø Assume change in indirect cost rate for FY 2024-25 to Proposed 3.10% Ø Assume ongoing contribution to Deferred Maintenance of \$3 million per year Other Key Considerations: The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date. As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA. 2024-25 2025-26 2026-27 2027-28 UPP 81.41% 82.4% 82.65% 83.06% Projected ADA 30,764 30,563 30,419 30,274 Funded ADA 31,929.99 30,715.91 30,606.42 30,454.35 30,454.04 The District has modeled some of the Attachment C Budget Adjustments, but has not completed the full projections nor analysis after the budget sessions and reconciliation. The District's \$2M Loan Payment has been eliminated effective the 2025-26 Fiscal year.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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/Revenue Limit Sources	8010-8099	481,941,416.00	2.98%	496,300,635.00	2.95%	510,937,829.00
2. Federal Revenues	8100-8299	67,096,458.94	(3.43%)	64,792,907.78	(.58%)	64,417,725.78
3. Other State Revenues	8300-8599	179,875,028.29	(12.77%)	156,902,837.39	2.27%	160,459,340.77
4. Other Local Revenues	8600-8799	114,862,680.62	(2.64%)	111,834,986.28	(.10%)	111,727,809.40
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	15,000.00	0.00%	15,000.00	0.00%	15,000.00
c. Contributions	8980-8999	.01	2,450.00%	.26	(100.00%)	0.00
6. Total (Sum lines A1 thru A5c)		843,790,583.86	(1.65%)	829,846,366.71	2.13%	847,557,704.95
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				281,641,384.65		302,343,274.12
b. Step & Column Adjustment				5,632,827.69		6,046,865.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				15,069,061.78		(1,757,203.01)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	281,641,384.65	7.35%	302,343,274.12	1.42%	306,632,936.59
2. Classified Salaries						
a. Base Salaries				135,316,587.75		133,840,707.51
b. Step & Column Adjustment				2,368,040.29		2,342,212.39
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,843,920.53)		(2,339,222.71)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	135,316,587.75	(1.09%)	133,840,707.51	0.00%	133,843,697.19
3. Employee Benefits	3000-3999	226,904,704.72	4.19%	236,420,594.07	1.21%	239,276,804.06
4. Books and Supplies	4000-4999	56,483,343.66	(20.96%)	44,646,822.65	(11.36%)	39,577,019.01
5. Services and Other Operating Expenditures	5000-5999	212,376,472.86	(5.39%)	200,921,687.01	(1.23%)	198,447,747.18
6. Capital Outlay	6000-6999	17,493,277.90	(29.54%)	12,325,531.76	(4.06%)	11,824,580.17
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,193,885.20	(17.57%)	10,050,812.20	0.00%	10,050,812.20
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,067,385.51)	(42.12%)	(1,196,670.55)	41.09%	(1,688,396.74)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(21,565,495.86)		(39,336,755.60)
11. Total (Sum lines B1 thru B10)		943,342,271.23	(2.39%)	920,787,262.91	(2.08%)	901,628,444.06
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(99,551,687.37)		(90,940,896.21)		(54,070,739.11)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		308,052,304.56		208,500,617.19		117,559,720.99
2. Ending Fund Balance (Sum lines C and D1)		208,500,617.19		117,559,720.99		63,488,981.88
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	151,231,371.43		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	10,750,563.71		6,131,495.68		3,197,243.52
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	28,299,818.00		28,270,133.00		28,228,506.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	18,068,864.05		83,008,092.31		31,913,232.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		208,500,617.19		117,559,720.99		63,488,981.88
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	28,299,818.00		28,270,133.00		28,228,506.00
c. Unassigned/Unappropriated	9790	18,068,864.05		.01		.01
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		46,368,682.05		28,270,133.01		28,228,506.01
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.92%		3.07%		3.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
N/A						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		30,763.69		30,563.12		30,418.74
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		943,342,271.23		920,787,262.91		901,628,444.06
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)		943,342,271.23		920,787,262.91		901,628,444.06
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		18,866,845.42		18,415,745.26		18,032,568.88
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		18,866,845.42		18,415,745.26		18,032,568.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Form TRC- Technical Review Checks

End of Year Projection
Board Approved Operating Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Oakland Unified

Alameda County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - 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 - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

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

EXCESS-ASSIGN-REU - (Warning) - 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 - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

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

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

INTRAID-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
25	9010	8699	(\$17,947.00)

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. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

EXPORT VALIDATION CHECKS

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

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

End of Year Projection
Original Budget 2024-25
Technical Review Checks

Phase - All

Display - All Technical Checks

Oakland Unified

Alameda County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-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**

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

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

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). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	3701	(\$1,891.10)

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. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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. **Passed**

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. **Passed**

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. **Passed**

EXPORT VALIDATION CHECKS

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

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

End of Year Projection
Projected Totals 2024-25
Technical Review Checks

Phase - All

Display - All Technical Checks

Oakland Unified

Alameda County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

INTERFD-INDIRECT-FN - (Warning) - 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**

INTRAID-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Warning) - 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) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
25	9010	8699	(\$17,947.00)	
Explanation: Fund will be reconciled by YE.				
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>
<u>EXPORT VALIDATION CHECKS</u>				
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.				<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget 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.				<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission				<u>Passed</u>

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

Explanation: These forms will not be completed for 3I.

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

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 Interim. (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

PowerPoint Presentation



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

2024-25 Third Interim Presentation



Presented by Lisa Grant-Dawson, Chief Business Officer

Board of Education Meeting, June 4, 2025

Ask of the Board

- Review the 2024-25 Third Interim Budget
- Receive and discuss update on relevant contextual information impacting Multi-Year Projections (MYP), Cash Flow, and Criteria and Standards
- Approve the 2024-25 Third Interim

Third Interim Report

Third Interim Outline

I. Overview & Summary of Assumptions

II. Third Interim - Current Year Projections

- A. Unrestricted General Fund Summary & Detail
- B. Restricted General Fund Summary & Detail
- C. Summary of Ancillary Funds

III. Multi-Year Projections (MYP) & Cash Flow

- A. General Fund Highlights
- B. MYP Detail
- C. Cash Flow
- D. LCFF Projections

IV. Next Steps

Overview of District Financial Accountability

- California school districts are accountable to the State (through the County) for use of funds provided by the state and federal government.
- The process of accountability is prescribed by state law which includes district officials ensuring that the district is able to meet its financial commitments each year and into the future.

Budget Adoption - By July 1

Projected results for the following fiscal year (July 1 - June 30) | *Ed Code §42127*

Unaudited Actuals - By Sept 15th

Actual full year results for prior year (July 1 - June 30) | *Ed Code §42100*

First Interim - By December 15

Updated projections as of October 3rd | *Ed Code §42130 & §42131*

Second Interim - By March 15

Updated projections as of January 31st | *Ed Code §42130 & §42131*

Third Interim - By June 1

Updated projections as of April 30th | *Ed Code §42130 & §42131* [Required if 2nd Interim is qualified or negative]

Third Interim Assumptions

OUSD 2023-27 Budget Assumptions - Third Interim				
Category	2023-24	2024-25	2025-26	2026-27
Cost of Living Adjustment (COLA)	8.22%	1.07%	2.43%	3.52%
Enrollment	33,873	33,835	33,655	33,496
Attendance Used for Funding (Highest Year or Average)	31,921	30,765	30,563	30,582
Attendance (ADA)	30,253	30,764	30,563	30,419
Enrollment to ADA %	89.31%	90.92%	90.81%	90.81%
Unduplicated Pupil Count	80.09%	81.41%	82.40%	82.65%
Salary and Negotiated Increases Adjusted - OEA				
Salary and Negotiated Increases - BCTC	\$596K	\$1.1M	\$1.28M	
Salary and Negotiated Increases - SEIU	2.25%			
Salary and Negotiated Increases UAOS,MgtConf	10.0%	10.5%		
Step & Column Certificated	2.0%	2.0%	2.0%	2.0%
Step & Column Classified	1.75%	1.75%	1.75%	1.75%
Special Education Contribution	\$104.0	\$115.3	\$118.3	\$120.9
Routine Restricted Maintenance Contribution		\$25.3	\$25.9	\$24.1
Health Benefit Assumptions *	13.0%	10.25%	5.10%	4.50%
MYP change in Health Benefit Cost - Gen Fund Combined	\$14.8M	\$4M	\$6.9M	
Mandatories & Benefits - Certificated	5.03%	5.03%	5.14%	5.14%
Mandatories & Benefits - Classified	11.23%	11.23%	11.34%	11.34%
State Teachers Retirement System	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	28.10%	27.05%	27.40%	27.50%
Total Mandatories & Benefits Certificated	24.13%	24.13%	24.24%	24.24%
Total Mandatories & Benefits Classified	39.33%	38.28%	38.74%	38.84%

Unpacking the Unrestricted General Fund

Fiscal27a

Fund / Resource Transaction Summary

As of 04/30/2025		Fiscal Year 2024/25 Budget			
Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 010 - General Fund					
0000 General Purpose-unrestricted	63,370,306.29	198,078,646.66	239,603,002.59	41,524,355.93-	21,845,950.36
0002 Unrestricted Supplemental	.00	18,506,475.00	18,506,475.00	.00	.00
0004 Central Concentration	.00	47,453,505.88	47,453,505.88	.00	.00
0005 Central Supplemental	.00	35,484,453.56	35,484,453.56	.00	.00
0006 S&C Carryover	30,657,672.17	13,153,211.56	22,452,370.92	9,299,159.36-	21,358,512.81
0007 One-time Addtl Budget	6,455,967.26	16,209.95	4,859,960.97	4,843,751.02-	1,612,216.24
0020 Home & Hospital	.00	637,089.91	637,089.91	.00	.00
0039 Charter Leases & Repairs	.00	355,608.97	355,608.97	.00	.00
0040 AB1840 Unrestricted	4,831,198.51	10,008,000.00	4,505,321.22	5,502,678.78	10,333,877.29
0041 AB1840 School Consolidation	10,008,000.00	10,008,000.00-	.00	10,008,000.00-	.00
0050 Employees On Loan	.00	490,261.50	490,261.50	.00	.00
0071 Facilitron Rent	.00	462,743.42	462,743.42	.00	.00
0072 Shands & Tilden Ground Leases	.00	208,713.80	.00	208,713.80	208,713.80
0095 Charter School Admin Office	.00	1,486,865.00	1,486,865.00	.00	.00
0100 Release Time Subs	.00	82,628.95	82,628.95	.00	.00
0120 BlackThrivingCommunity	1,622,513.34	.00	541,029.47	541,029.47-	1,081,483.87
0710 LCFF TK Funding	.00	3,077,708.00	2,528,176.41	549,531.59	549,531.59
0720 Unrestricted Transportation	.00	16,994,443.37	16,994,443.37	.00	.00
0940 BOE Initiatives	.00	30,891.69	30,891.69	.00	.00
1100 State Lottery	278,959.79	7,358,719.64	7,358,719.64	.00	278,959.79
1400 Prop 30 Education Protect Act	.00	45,465,623.00	45,465,623.00	.00	.00
Total for Org	117,224,617.36	389,343,799.86	449,299,171.47	59,955,371.61-	57,269,245.75

The Unrestricted General Fund is made up of several resources that fall within an object Range of 0000-1999. Each resource has a purpose and is essentially restricted, yet more flexible. This is why we say the entire Fund Balance is **NOT** eligible to spend on every expense.

Total Ending Fund Balance at Adoption: \$118,160,823.36

Total Ending Fund Balance Third Interim: \$59,955,371.60

~~Continued Growth~~ Decline in the Base General Fund!

- One of our key goals has been to re-establish the Base Unrestricted General Fund, identified as Resource 0000. Significant progress has been made to achieve this goal over the last four years.

2019-20	-\$5,990,407
2020-21	\$10,242,484
2021-22	\$47,668,251
2022-23	\$62,469,330
2023-24	\$62,801,965
2024-25 3I	\$21,845,950

- Reduced revenue projections and higher levels of spending continue to strain the base. This means, we are paying for our 3% reserve \$28.3M with other Unrestricted Funds.

- Resource 0000 is the Base and is funded to support the operational requirements of the District which includes providing contributions to known resources that are not fully funded, and Funds or resources that are unable to sustain themselves. It also supports emergency, deferred maintenance, and strategic local investments.*

Fund 01 - Combined FY 2024-25 Third Interim

2024-25 Third Interim Budget

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 511,672,245	\$ 332,103,339	\$ 843,775,584
9) Total Expenditures			
	\$ 446,299,171	\$ 494,043,100	\$ 940,342,271
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 65,373,073	\$ (161,939,761)	\$ (96,566,687)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (125,328,445)	\$ 122,343,445	\$ (2,985,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (59,955,372)	\$ (39,596,316)	\$ (99,551,687)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,160,823	\$ 190,827,687	\$ 308,988,511
b) Restricted	\$ (936,206)	\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 57,269,246	\$ 151,231,371	\$ 208,500,617
Restricted Reserve	\$150,000	\$ 151,231,371	\$ 151,381,371
Other Assignments	\$10,750,564	\$0	\$10,750,564
Reserve for Economic Uncertainty	\$28,299,818		\$28,299,818
Unassigned Unappropriated	\$ 18,068,864	\$ 151,231,371	\$ 18,068,864

Fund 01 - Unrestricted FY 2024-25 Third Interim

2024-25 Second Interim vs 2024-25 Third Interim UnRestricted Fund Balance Summary

	Second Interim	Third Interim	Second Interim v Third Interim
A. Revenues			
5) Total Revenues	\$ 510,068,070	\$ 511,672,245	\$ 1,604,174
B. Expenditures			
9) Total Expenditures	\$ 452,326,355	\$ 446,299,171	\$ (6,027,184)
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 57,741,715	\$ 65,373,073	\$ 7,631,358
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (127,292,903)	\$ (125,328,445)	\$ 1,964,458
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (69,551,188)	\$ (59,955,372)	\$ 9,595,816
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,160,823	\$ 118,160,823	\$ -
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 48,609,635	\$ 58,205,452	\$ 9,595,816

Fund 01 - Restricted FY 2024-25 Third Interim

2024-25 Second Interim vs 2024-25 Third Interim Restricted Fund Balance Summary

	Second Interim	Third Interim	Second Interim v Third Interim
A. Revenues			
5) Total Revenues	\$ 326,792,604	\$ 332,103,339	\$ 5,310,735
B. Expenditures			
9) Total Expenditures	\$ 487,982,567	\$ 494,043,100	\$ 6,060,533
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (161,189,963)	\$ (161,939,761)	\$ (749,798)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 124,292,903	\$ 122,343,445	\$ (1,949,458)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (36,897,060)	\$ (39,596,316)	\$ (2,699,256)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 190,705,809	\$ 190,827,687	\$ 121,878
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 153,808,749	\$ 151,231,371	\$ (2,577,378)

Summary of 2024-25 Unrestricted General Fund Projections at Third Interim (\$Millions)

How is the District's Unrestricted General Fund Financial Position Projected to Change?

	Third Interim
Beginning Fund Balance*	\$117,224,617
Ending Fund Balance	\$57,269,245

Why is District's Unrestricted General Fund Financial Position Projected to Change?

	Third Interim
Revenues	\$511,672,245
Expenditures	\$446,299,171
Net Contributions/Transfers	\$125,328,445
Net Increase (Decrease)	(\$59,955,372)



At Third Interim, we expect to end the year with a \$59.9M **decrease** in the Unrestricted General Fund Balance.

- Includes \$936K Audit Adjustment

Material Changes in Unrestricted General Fund Projections since Second Interim

Revenues (Unrestricted) - \$1.6M Increase

- Other State Revenue increase of \$1M
 - \$1M Increase in Resource 1100 Lottery

Expenditures (Unrestricted) - \$6M decrease

- Reduction in Salaries and Benefits of \$2M
 - Reduction in Teacher Salaries, Resource 0000, Base \$3M
 - Reduction in Teacher Stipends, Resource 0006 S & C Carryover \$3M
 - Increase in Certificated Substitutes, \$5.8M
 - Reduction in Benefits \$1.3M
- Reduction in Books and Supplies \$5.4M
 - Reduction in Object 4100 Textbooks, Reduction of \$3.6M, Res 0006 S & C Carryover
 - Reduction in Object 4315 Computer Supplies, \$1M, Res 0000
 - Reduction in Object 4394 Reserve, Budget Development, Res 0000 \$1M
- Increase in Object 7439 Other Debt Service Principal - Budget revised to project TWO state loan payments to finalize the state loan.

Reduction in Special Education Contributions - \$1.9M

Summary of 2024-25 Restricted General Fund Projections (\$Millions)

How is the District's Restricted General Fund Financial Position Projected to Change?

	Third Interim
Beginning Fund Balance	\$190,827,687
Ending Fund Balance	\$151,231,371

Why is District's Restricted General Fund Financial Position Projected to Change?

	Third Interim
Revenues	\$332,103,339
Expenditures	\$494,043,100
Net Contributions/Transfers	\$122,343,445
Net Increase (Decrease)	(\$36,596,316)



At Third Interim, we expect to end the year with a **decrease** in the Restricted General Fund Balance of **\$36.6M**

Material Changes in Restricted General Fund Projections since Budget Adoption

Revenues (Unrestricted) - \$5.3M Increase

- Increase in Title I, Resource 3010 Projected Revenue, \$4.7M to align to increase in expenditure projection
- Other State Revenue
 - Golden State Pathways Grant Award (Res 6383) - \$11.8M
 - LEA Medical Projected Revenue increase \$7.6M Res 9040

Expenditures (Unrestricted) - \$6M Increase

- Reduction in Salaries and Benefits \$2.1M
- Reduction in Books and Supplies \$1.6M
 - Object 4100 Textbooks, \$1.9M reduction
- Increase in Services and Operating Expenditures \$8.6M
 - Object 5824 Non Public Agency Contracts 3.8M Increase, Res 6500 Special Education
 - Object 5825 Consultants, Res 9225 Kaiser \$1M

Unpacking the Restricted General Fund

Fiscal27a

Fund / Resource Transaction Summary

As of 04/30/2025		Fiscal Year 2024/25 Budget			
Resource	Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 010 - General Fund					
2600 Expanded Learning Opp Programs	29,738,073.54	39,794,639.00	47,512,790.14	7,718,151.14-	22,019,922.40
3010 Title I-Basic Grant Low Income	.00	25,648,451.28	25,648,451.28	.00	.00
3182 ESSA: Comp Support & Improvmt	.00	5,242,196.11	5,242,196.11	.00	.00
3214 ESSER III Learning Loss	.00	4,361,094.70	4,361,094.70	.00	.00
3218 ELO ESSER III St Resv Emergency	.00	464,422.54	464,422.54	.00	.00
3219 ELO ESSER III St Resv LL	.00	132,750.10	132,750.10	.00	.00
3227 21st CCLC Afterschool Rate Inc	.00	39,136.06	39,136.06	.00	.00
3228 ESSER III Summer R-1 Renewal	.00	2,527,078.34	2,527,078.34	.00	.00
3310 IDEA Basic Local Ass. Grant	.00	7,609,239.00	7,609,239.00	.00	.00
3311 IDEA Private School ISPs	.00	403,195.00	403,195.00	.00	.00
3312 IDEA Early Intervening Svc	.00	1,774,824.57	1,774,824.57	.00	.00
3315 IDEA Preschool Grants	.00	203,840.00	203,840.00	.00	.00
3318 IDEA Part B Preschool CEIS	.00	71,942.00	71,942.00	.00	.00
3327 IDEA Mental Health ADA Alloc	.00	383,512.00	383,512.00	.00	.00
3345 IDEA Preschool Staff Develop	.00	1,710.00	1,710.00	.00	.00
3385 IDEA Early Intervention Grant	.00	205,411.00	205,411.00	.00	.00
3395 Alternative Dispute Resolution	.00	15,157.00	15,157.00	.00	.00
3410 Transition Partnership Program	.00	707,806.00	707,806.00	.00	.00
3550 CTE 21st Century Perkins V 131	.00	556,992.00	556,992.00	.00	.00
4035 Title 2-a Teacher Quality	.00	2,435,284.22	2,435,284.22	.00	.00
4124 T Iv 21st Century Com Learning	.00	6,318,972.60	6,318,972.60	.00	.00
4127 Title 4-Student Support	.00	2,867,768.82	2,867,768.82	.00	.00
4201 Title III Immigrant Student	.00	375,182.00	375,182.00	.00	.00
4203 Title III EL Student Prog	.00	2,252,977.46	2,252,977.46	.00	.00
4510 Indian Education	.00	47,209.00	47,209.00	.00	.00
5630 Homeless Children & Youth	.00	104,059.60	104,059.60	.00	.00
5634 Homeless Children & Youth II	.00	57,106.62	57,106.62	.00	.00

Restricted Programs and Activities Within the General Fund

In California LEAs, restricted programs or activities relating to the operation of transitional kindergarten/kindergarten through grade twelve (TK/K–12) educational programs are considered a part of ordinary operations and are accounted for in the general fund rather than in a special revenue fund. Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. This requirement means that general fund activities will be divided into restricted and unrestricted segments. This is achieved through the use of the resource field of the standardized account code structure. (The resource field is discussed in Procedure 310.)

Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law through constitutional provisions or enabling legislation. Unrestricted revenues are those funds whose uses are not subject to external or legal constraints and may be used for any purposes not prohibited by law. Programs funded by a combination of restricted and unrestricted sources, where the contribution of unrestricted resources is required as a condition of funding or is necessary to operate the program, are accounted for and reported as *restricted*.

[California School Accounting Manual](#), Page 30

165+ Resources in the Restricted General Fund

Full Resource Report by Fund Included in the Third Interim Packet

Ancillary Funds

OUSD 2024-25 Third Interim Summary of Revenue, Expenditures, and Fund Balance of All Funds

<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/(Deficiency)</i>	<i>2024-25 Beginning Fund Balance</i>	<i>2024-25 Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 511,672,244.63	\$ 571,627,616.23	\$ (59,955,371.60)	\$ 117,224,617.36	\$ 57,269,245.76
Fund 01 - General Fund - Restricted	\$ 454,446,783.99	\$ 494,043,099.76	\$ (39,596,315.77)	\$ 190,827,687.20	\$ 151,231,371.43
Fund 11 - Adult Education	\$ 3,575,985.14	\$ 3,891,175.26	\$ (315,190.12)	\$ 609,083.25	\$ 293,893.13
Fund 12 - Child Development	\$ 40,198,840.15	\$ 38,557,595.39	\$ 1,641,244.76	\$ 17,012,963.34	\$ 18,654,208.10
Fund 13 - Student Nutrition	\$ 31,934,631.31	\$ 43,182,761.85	\$ (11,248,130.54)	\$ 42,987,167.19	\$ 31,739,036.65
Fund 14 - Deferred Maintenance	\$ 3,188,781.35	\$ 7,289,069.27	\$ (4,100,287.92)	\$ 5,029,729.58	\$ 929,441.66
Fund 21 - Building Fund	\$ 11,303,011.80	\$ 119,336,675.61	\$ (108,033,663.81)	\$ 282,465,139.58	\$ 174,431,475.77
Fund 25 - Capital Facilities Fund	\$ 2,805,693.43	\$ 6,064,693.51	\$ (3,259,000.08)	\$ 21,768,240.86	\$ 18,509,240.78
Fund 35 - County Schools Facility Fund	\$ 481,102.70	\$ 4,017,876.58	\$ (3,536,773.88)	\$ 12,067,478.39	\$ 8,530,704.51
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 279,759.44	\$ 4,350,670.00	\$ (4,070,910.56)	\$ 6,417,203.41	\$ 2,346,292.85
Fund 51 - Bond Interest and Redemption Fund	\$ 120,611,587.00	\$ 151,695,332.00	\$ (31,083,745.00)	\$ 131,063,957.12	\$ 99,980,212.12
Fund 67 - Self Insurance Fund	\$ 21,397,721.00	\$ 29,650,290.77	\$ (8,252,569.77)	\$ 9,580,516.57	\$ 1,327,946.80
Total All Funds	\$ 1,201,896,141.94	\$ 1,473,706,856.23	\$ (271,810,714.29)	\$ 837,053,783.85	\$ 565,243,069.56

Third Interim - Multi-Year Projections , Cash Flow, & LCFF Projections

Multi-Year Projections (MYP)

Key Results - Highlights

- The District's 2024-25 - 2026-27 Fiscal Years are currently a reflecting a **deficit** in the Unrestricted General Fund (Line C).
 - 2024-25 - \$59.95M
 - Includes \$21.4M in Carryover Resource 0006
 - Annual and declining trend as carryover is used
 - 2024-25 Year has a true deficit of \$38.2M
 - 2025-26 - \$44.3M
 - \$21.6M Reduction Required to balance zero*
 - 2026-27 - \$42.6M Ending Fund Balance prior to reserves
 - \$39.3M Reduction Required to balance

Multi-Year Projections (MYP)

Key Results - Highlights

- The Restricted General Fund is reflecting the spend down of prior year revenue earned and or allocated that are sunsetting, specifically COVID Resources.
- The projected deficit for each year is as follows:
 - 2024-25 - \$39.6M
 - 2025-26 - \$68.2M - Budget Development Shifts from Unr to Rest
 - 2026-27 - \$51M
- The Projected Ending Fund Balance is as follows
 - 2024-25 - \$151.2M
 - 2025-26 - \$83M
 - 2026-27 - \$31.9M

Multi-Year Projections (MYP) - Unrestricted Summary - FORM MYPI

	2024-25	2025-26	2026-27
	Unrestricted	Unrestricted	Unrestricted
A. Revenues			
5) Total Revenues	\$ 511,672,245	\$ 522,872,451	\$ 537,534,501
B. Expenditures			
9) Total Expenditures	\$ 446,299,171	\$ 436,081,869	\$ 445,380,986
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 65,373,073	\$ 86,790,583	\$ 92,153,515
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (125,328,445)	\$ (131,073,696)	\$ (134,466,149)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (59,955,372)	\$ (44,283,113)	\$ (42,312,635)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 117,224,617	\$ 57,269,246	\$ 12,986,133
2) Ending Balance, June 30 (E + F1e)	\$ 57,269,246	\$ 12,986,133	\$ (29,326,502)
Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ 10,750,564	\$ 6,131,496	\$ 3,197,244
Reserve for Economic Uncertainty	\$ 28,299,818	\$ 28,270,133	\$ 28,228,506
Unassigned Unappropriated	\$ 18,068,864	\$ (21,565,496)	\$ (60,902,252)

Multi-Year Projections (MYP) - Restricted Summary - FORM MYPI

2024-25 MYP Fund Balance Summary - Restricted

	2024-25 Restricted	2025-26 Restricted	2026-27 Restricted
A. Revenues			
5) Total Revenues	\$ 332,103,339	\$ 306,958,915	\$ 310,008,204
B. Expenditures			
9) Total Expenditures	\$ 494,043,100	\$ 503,270,890	\$ 492,584,213
C. Excess (Deficiency) of Revenues Over	\$ (161,939,761)	\$ (196,311,975)	\$ (182,576,009)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 122,343,445	\$ 128,088,696	\$ 131,481,149
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (39,596,316)	\$ (68,223,279)	\$ (51,094,860)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 190,827,687	\$ 151,231,371	\$ 83,008,092
2) Ending Balance, June 30 (E + F1e)	\$ 151,231,371	\$ 83,008,092	\$ 31,913,232

Multi-Year Projections (MYP) - Combined Summary - FORM MYPI

2024-25 MYP Fund Balance Summary - Combined

	2024-25 Combined	2025-26 Combined	2026-27 Combined
A. Revenues			
5) Total Revenues	\$ 843,775,584	\$ 829,831,366	\$ 847,542,705
B. Expenditures			
9) Total Expenditures	\$ 940,342,271	\$ 939,352,759	\$ 937,965,200
C. Excess (Deficiency) of Revenues Over	\$ (96,566,687)	\$ (109,521,392)	\$ (90,422,495)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (2,985,000)	\$ (2,985,000)	\$ (2,985,000)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (99,551,687)	\$ (112,506,392)	\$ (93,407,495)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 308,052,305	\$ 208,500,617	\$ 95,994,225
2) Ending Balance, June 30 (E + F1e)	\$ 208,500,617	\$ 95,994,225	\$ 2,586,730

Third Interim Cash Flow - Form CASH

Beginning Cash July 1, 2024 - Fund 01 Only

- \$306,050,884

Ending Cash Projection June 30, 2025

- \$233,966,924

Ending Cash Projection June 30, 2026

- \$113,240,244

One time resources have been spent and revenues and cash are returning to a “new normal” state. The District has smaller one time and restricted resources that also sunset in 2027-2029; thus, absent any new ongoing dollars we must adjust our budget for the future to NOT return to temporary borrowing or insolvency leading to a future we cannot predict.

Other Items of Note

LCFF Projection Multi-Year Changes

Adopted Budget

Oakland Unified (61259) - 2024-25 Budget	v.25.1a	6/14/2024					CY	v.25.1a	CY1						
LOCAL CONTROL FUNDING FORMULA	2024-25										2025-26				
LCFF ENTITLEMENT CALCULATION															
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors	1.07%		0.00%		81.47%		81.47%	2.93%		0.00%		82.57%		82.57%	
	3-PY Average														
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	11,076.02	\$ 10,025	\$ 1,043	\$ 1,803	\$ 1,904	\$163,656,221		10,898.95	\$ 10,319	\$ 1,073	\$ 1,881	\$ 2,042	\$166,915,002		
Grades 4-6	7,284.01	10,177		1,658	1,751	98,962,339		7,063.24	10,475		1,730	1,877	99,464,644		
Grades 7-8	4,113.41	10,478		1,707	1,803	57,538,699		4,013.25	10,785		1,781	1,933	58,187,151		
Grades 9-12	8,325.33	12,144	316	2,030	2,144	138,483,854		8,162.41	12,500	325	2,118	2,298	140,729,944		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 329,369,589	\$ 14,183,092	\$ 55,978,475	\$ 59,109,957	\$458,641,113			\$ 331,766,730	\$ 14,347,356	\$ 57,157,280	\$ 62,025,375	\$465,296,741		
NSS Allowance		-	-	-	-	-			-	-	-	-	-		
TOTAL BASE	30,798.77	\$ 329,369,589	\$ 14,183,092	\$ 55,978,475	\$ 59,109,957	\$458,641,113		30,137.85	\$ 331,766,730	\$ 14,347,356	\$ 57,157,280	\$ 62,025,375	\$465,296,741		
ADD ONS:															
Targeted Instructional Improvement Block Grant						\$ 10,094,682							\$ 10,094,682		
Home-to-School Transportation (COLA added commencing 2023-24)						6,261,846							6,445,318		
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-							-		
Transitional Kindergarten (Commencing 2022-23)						-							-		
TK ADA	889.44	TK Add-on rate	\$ 3,077.00			2,736,807		TK ADA	914.44	TK Add-on rate	\$ 3,167.00			2,896,031	
ECONOMIC RECOVERY TARGET PAYMENT															
LCFF Entitlement Before Adjustments						\$477,734,448							\$484,732,772		
Miscellaneous Adjustments						-							-		
ADJUSTED LCFF ENTITLEMENT						\$477,734,448							\$484,732,772		
Local Revenue (including RDA)						(164,476,729)							(163,776,013)		
Gross State Aid						\$313,257,719							\$320,956,759		
Education Protection Account Entitlement						(56,307,950)							(58,600,935)		
Net State Aid						\$256,949,769							\$262,355,824		

Other Items of Note

LCFF Projection Multi-Year

Third Interim

Oakland Unified (61259) - 2024-25 First Interim	v.25.2a 12/2/2024 CY						v.25.2a CY1					
LOCAL CONTROL FUNDING FORMULA	2024-25						2025-26					
LCFF ENTITLEMENT CALCULATION												
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors	1.07%		0.00%		81.40% 81.40%		2.93%		0.00%		82.36% 82.36%	
	3PY Average						Prior Year					
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,067.57	\$ 10,025	\$ 1,043	\$ 1,802	\$ 1,899	\$ 163,458,482	11,026.42	\$ 10,319	\$ 1,073	\$ 1,876	\$ 2,026	\$ 168,642,959
Grades 4-6	7,268.02	10,177		1,657	1,746	98,701,084	7,093.33	10,475		1,725	1,863	99,755,742
Grades 7-8	4,100.70	10,478		1,706	1,798	57,335,345	4,065.54	10,785		1,777	1,918	58,867,026
Grades 9-12	8,279.62	12,144	316	2,028	2,138	137,662,129	8,421.13	12,500	325	2,113	2,281	144,997,811
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 328,433,869	\$ 14,159,836	\$ 55,774,256	\$ 58,789,079	\$ 457,157,040		\$ 337,195,234	\$ 14,568,216	\$ 57,942,476	\$ 62,557,612	\$ 472,263,538
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	\$ 30,715.91	\$ 328,433,869	\$ 14,159,836	\$ 55,774,256	\$ 58,789,079	\$ 457,157,040	\$ 30,606.42	\$ 337,195,234	\$ 14,568,216	\$ 57,942,476	\$ 62,557,612	\$ 472,263,538
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$10,094,682						\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,261,846						6,445,318
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	\$ 839.54	TK Add-on rate	\$ 3,077.00		2,583,265	TK ADA	\$ 1,014.30	TK Add-on rate	\$ 3,167.00		3,212,288
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						\$ 476,096,833						\$ 492,015,826
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						\$ 476,096,833						\$ 492,015,826
Local Revenue (including RDA)						(159,511,494)						(159,392,590)
Gross State Aid						\$ 316,585,339						\$ 332,623,236
Education Protection Account Entitlement						(48,417,305)						(49,647,246)
Net State Aid						\$ 268,168,034						\$ 282,975,990

Other Items of Note

LCFF Projection Multi-Year

Third Interim

Oakland Unified (61259) - Second Interim		v.25.2b						CY						v.25.2b						CY1					
LOCAL CONTROL FUNDING FORMULA		2024-25						2024-25						2025-26						2025-26					
LCFF ENTITLEMENT CALCULATION																									
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
		1.07%		0.00%		81.41%		2.43%		0.00%		82.40%		2.43%		0.00%		82.40%		2.43%		0.00%		82.40%	
		Current Year						Prior Year																	
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		11,316.44	\$ 10,025	\$ 1,043	\$ 1,802	\$ 1,900	\$ 167,144,784	11,316.44	\$ 10,269	\$ 1,068	\$ 1,868	\$ 2,019	\$ 172,286,720	11,316.44	\$ 10,269	\$ 1,068	\$ 1,868	\$ 2,019	\$ 172,286,720	11,316.44	\$ 10,269	\$ 1,068	\$ 1,868	\$ 2,019	\$ 172,286,720
Grades 4-6		7,159.61	10,177		1,657	1,747	97,235,049	7,159.60	10,424		1,718	1,857	100,222,869	7,159.60	10,424		1,718	1,857	100,222,869	7,159.60	10,424		1,718	1,857	100,222,869
Grades 7-8		4,038.91	10,478		1,706	1,799	56,475,003	4,038.89	10,733		1,769	1,912	58,213,917	4,038.89	10,733		1,769	1,912	58,213,917	4,038.89	10,733		1,769	1,912	58,213,917
Grades 9-12		8,250.21	12,144	316	2,029	2,139	137,181,878	8,248.67	12,439	323	2,103	2,273	141,366,448	8,248.67	12,439	323	2,103	2,273	141,366,448	8,248.67	12,439	323	2,103	2,273	141,366,448
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 328,820,952	\$ 14,410,118	\$ 55,884,883	\$ 58,920,761	\$ 458,036,714		\$ 336,794,846	\$ 14,750,284	\$ 57,934,637	\$ 62,610,187	\$ 472,089,954		\$ 336,794,846	\$ 14,750,284	\$ 57,934,637	\$ 62,610,187	\$ 472,089,954		\$ 336,794,846	\$ 14,750,284	\$ 57,934,637	\$ 62,610,187	\$ 472,089,954
NSS Allowance			-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-
TOTAL BASE		\$ 90,765.17	\$ 328,820,952	\$ 14,410,118	\$ 55,884,883	\$ 58,920,761	\$ 458,036,714	\$ 90,765.60	\$ 336,794,846	\$ 14,750,284	\$ 57,934,637	\$ 62,610,187	\$ 472,089,954	\$ 90,765.60	\$ 336,794,846	\$ 14,750,284	\$ 57,934,637	\$ 62,610,187	\$ 472,089,954	\$ 90,765.60	\$ 336,794,846	\$ 14,750,284	\$ 57,934,637	\$ 62,610,187	\$ 472,089,954
ADD ONS:																									
Targeted Instructional Improvement Block Grant							\$10,094,682						\$10,094,682												\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							6,261,846						6,414,009												6,414,009
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-						-												-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,000.23	TK Add-on rate	\$ 3,077.00		\$ 3,077,708	TK ADA	1,025.23	TK Add-on rate	\$ 3,152.00		\$ 3,231,525	TK ADA	1,025.23	TK Add-on rate	\$ 3,152.00		\$ 3,231,525	TK ADA	1,025.23	TK Add-on rate	\$ 3,152.00		\$ 3,231,525
ECONOMIC RECOVERY TARGET PAYMENT							-						-												-
LCFF Entitlement Before Adjustments							\$ 477,470,950						\$ 491,830,170												\$ 491,830,170
Miscellaneous Adjustments							-						-												-
ADJUSTED LCFF ENTITLEMENT							\$ 477,470,950						\$ 491,830,170												\$ 491,830,170
Local Revenue (including RDA)							(158,470,788)						(161,798,558)												(161,798,558)
Gross State Aid							\$ 319,000,162						\$ 330,031,612												\$ 330,031,612
Education Protection Account Entitlement							(48,494,960)						(49,662,752)												(49,662,752)
Net State Aid							\$ 270,505,202						\$ 280,368,860												\$ 280,368,860

Key Takeaways

- The District is scheduled to adopt its budget on time on June 25, 2025
- The District is scheduled to have local control by July 1, 2025
- The District must develop strategies to reduce spending as the multi-year projection continues to reflect an unaddressed deficit and declining restricted resources.

NEXT STEPS

1. Submission of Third Interim to the Alameda County Office of Education (ACOE) by June 4th
2. Distribution of Third Interim to Auditors, Financial Advisors, Bond Reporting Agencies
3. Finalize Budget Development, Implementation of Attachment C.
4. Budget and LCAP
 - Public Hearing - June 11, 2025
 - Adoption - June 25, 2025

2025 Governor's May Revise

- The “Big Three” Sources of revenue in the State are projected to be lower by \$4.8B than projected in January 2025
 - Personal income tax
 - Corporate tax
 - Sales and use taxes
 - Key Factors that impact the state budget
 - California's reliance on a small group of high income taxpayers
 - Changing Economic Policy at the Federal Level
 - Volatility in the stock market

2025 Governor's May Revise

- May Revise
 - Increase of ~ \$2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act
 - Decrease of approximately \$4.6 billion from the Governor's Budget in January.
 - COLA
 - January 2.43% > May 2.3%
 - Applies to multiple programs including Equity Multiplier, Special Education, Child Nutrition, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.

2025 Governor's May Revise

- May Revise proposes deferring \$1.8 billion in LCFF funding from June 2026 to July 2026.
- \$2.1M in ongoing Universal TK Funding
 - Children who turn 4 by September 1 can enroll in TK
- Expanded Learning Opportunities Program
 - Funding increased from \$4.435B to \$4.515B
 - Universal access changes from at least” 75% Unduplicated Pupils to 55%
- Retains intent to restore \$378.6M in **ONE TIME** Learning Recovery Emergency Block Grant (LREBG) through 2027-28.

California County Superintendent's Common Message

“Although the May Revision fully funds the COLA and avoids cuts to ongoing education programs, it only does so by deferring \$1.8 billion in LCFF payments from June to July of 2026. The financial impact of devastating wildfires in Southern California and federal policy and funding changes being pursued by the new federal administration bring a risk of additional state budget shortfalls in future years.”

Questions/Comments



EVERY STUDENT THRIVES!



**OAKLAND UNIFIED
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Community Schools, Thriving Students

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