



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

**PROPOSED
ADOPTED BUDGET
2024-25
FISCAL YEAR**

**PREPARED FOR
BOARD OF EDUCATION MEETING
JUNE 2 , 2024**

Board Office Use: Legislative File Info.	
File ID Number	24-1415B
Introduction Date	6/26/2024
Enactment Number	24-1240
Enactment Date	6/26/2024 os



Board Cover Memorandum

To Board of Education

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

Meeting Date June 26, 2024

Subject 2024-25 Proposed Adopted Budget

Ask of the Board It is recommended that the Governing Board receive, review, and adopt the 2024-25 Proposed Budget.

Background Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 26, 2024, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing was held on June 12, 2024. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2024-25 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

The Budget Development process began Fall 2023 with the district again starting budget development earlier to include to not only forecast the impending year, for necessary adjustments and re-alignment of investments in support of the District’s financial sustainability and in efforts to focus on the improvement of employee compensation. The areas of priority and focus was codified in the District’s budget balancing solutions listed in Attachment B and the District’s Restructure Plan, adopted by the Board on February 28, 2024. Enrollment projections, school site budget one-pagers, and Department and site-based reductions were all key areas of focus in the Fall of 2023. The District was simultaneously has been in great dialogue with the County Office of Education and the Trustee throughout this process to support the District’s vision and oversight team’s requirements and cautions.

This led to additional areas of requirements, revised strategies, and additional accelerated activity as part of Budget Development. The District recommended \$16.5M in Budget Reductions as listed on Attachment B and approved on February 28, 2024.

The components of these resolutions, in addition to the Governor's LCFF May Revise projections, and proposed budgets and investments are reflected in the 2024-25 Budget draft, in addition to investments recommended and adopted through our LCAP process.

The Proposed Budget reflects a \$78.5M deficit in the Unrestricted General Fund and \$24M in the Restricted General Fund. The General Fund, less reserves are currently projected to have \$4.8M in its Unassigned/Unappropriated balance and \$132M in the cumulative fund balance for the Restricted Resources. The District has placed a projection for the May 2024 salary agreements for each Fund and Resource in the budget. The total 2024-25 increase was \$8M in a special Object Code 4394, due to the timing of the agreement. The salaries and benefits will be adjusted and reflected at First Interim 2024.

It was noted in the AB1200 that the absorption of the 2024-25 increases would need to be offset with available funding by Fund and resource, to include the elimination of vacancies and reduction of non-labor budgets. The salary movements as well as shifting investments with the sunset of the COVID relief funds, and growing programs with new/additional resources such as Prop 29 and the Equity Multiplier funding, are all elements of establishing a new and much tighter budget profile. The District is relying on the Restructure recommendations for 2025-26 to provide the financial relief in prioritization and efficiencies to sustain the new and ongoing investments required for joyful schools.

It should be noted that as part of the May 22, 2024 AB1200 approval letter from Superintendent Alysse Castro, the District is continuing with its timelines established in the 2023-24 fiscal year to commit to meeting the following milestone deadlines:

- Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2024;
- Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning; and
- Present a public update to be provided by First Interim, with further public disclosure and formal Board Action required no later than February 2025, to ensure the District meets its obligations in the subsequent fiscal year.

The 2024-25 General Fund and Budget Assumptions are as follows:

OUSD 2023-27 Budget Assumptions - Estimated Actuals				
Category	2023-24	2024-25	2025-26	2026-27
Cost of Living Adjustment (COLA)	8.22%	1.07%	2.93%	3.08%
Enrollment	33,835	33,753	33,533	33,313
Attendance Used for Funding (Highest Year or Average)	31,986	30,726	30,726	30,726
Attendance (ADA)	30,478	30,057	29,861	29,665
Enrollment to ADA % *	90.08%	89.05%	89.05%	89.05%
Unduplicated Pupil Count	80.09%	81.47%	82.57%	83.00%
Salary and Negotiated Increases Adjusted - OEA				
Salary and Negotiated Increases - BCTC	\$596K	\$1.1M	\$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	\$120.0	\$122.6	\$124.8
Health Benefit Assumptions **	13.0%	10.25%	8.5%	8.5%
MYP change in Health Benefit Cost - Gen Fund Combined	\$14.8M	\$4M	\$6.9M	
Mandatories & Benefits - Certificated	5.03%	5.03%	5.03%	5.03%
Mandatories & Benefits - Classified	11.23%	11.23%	11.23%	11.23%
State Teachers Retirement System	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	28.10%	27.60%	28.00%	29.20%
Total Mandatories & Benefits Certificated	24.13%	24.13%	24.13%	24.13%
Total Mandatories & Benefits Classified	39.33%	38.83%	39.23%	40.43%

* Note: The 2022-23 Actual ADA projection is lower than the funded ADA. The Governor's Budget amended theLCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA due to the loss of ADA from the
 ** 2023-24 Projected Increase for Kaiser (9.95%) and Sutter (20%) which is the primary benefit selection for the majority of employees.

The Unrestricted General Fund is currently projected to expend \$577.8 and the Restricted General Fund \$423M with the noted caveats of edits that will occur after the budget is adopted and the new salary schedules can be reflected in the budget proper. The June 26, 2024 Board Agenda also includes revisions to the Certificated and Classified Layoff agenda item that was approved in February. During Budget Development, there were positions that the District either needs to maintain for contractual reasons, funding was confirmed, or as noted above, additional funding was awarded to the District and budget revisions were required. These positions should not impact the proposed adopted budget as the revenue and expenditure projections were amended prior to adoption.

The District's Cash Flow continues to remain strong, with a projected \$291M ending cash balance. One key area of recovery and sustainability is continuous improvement of cash management. The District is focused on zero reliance of cash borrowing from Alameda County, which the District has not done since the Fall of 2020.

The District's Restructure Plan must yield results to offset the affect of reduced revenues and increased spending and investments. The District is very proud to be in a position of

reaching competitive compensation and continues the work to negotiate with its labor partners, while taking a shared approach of ensuring sustainability. The District continues to contend and our financials continue to show how decisions must be made to alleviate stark fiscal crisis. The Multi-Year projection reflects a \$82.6M deficit in the 2025-26 year and a \$90.5M deficit in the 2026-27 year including the minimum reserve requirement that cannot be met without strategic ongoing, rather than continuous annual budget balancing solutions.

2024-25 MYP Fund Balance Summary - Unrestricted

	2024-25 Unrestricted	2025-26 Unrestricted	2026-27 Unrestricted
A. Revenues			
5) Total Revenues	\$ 499,233,399	\$ 505,941,856	\$ 522,332,186
B. Expenditures			
9) Total Expenditures	\$ 443,984,644	\$ 455,541,554	\$ 469,622,529
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 55,248,755	\$ 50,400,302	\$ 52,709,657
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (133,783,524)	\$ (137,380,913)	\$ (142,891,899)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (78,534,769)	\$ (86,980,611)	\$ (90,182,242)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 109,892,045	\$ 31,357,276	\$ (55,623,335)
2) Ending Balance, June 30 (E + F1e)	\$ 31,357,276	\$ (55,623,335)	\$ (145,805,577)
Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ 279,945	\$ 279,945	\$ 279,945
Reserve for Economic Uncertainty	\$ 26,111,129	\$ 26,610,760	\$ 26,944,821
Unassigned Unappropriated	\$ 4,816,202	\$ (82,664,041)	\$ (173,180,343)

2024-25 MYP Fund Balance Summary - Restricted

	2024-25 Restricted	2025-26 Restricted	2026-27 Restricted
A. Revenues			
5) Total Revenues	\$ 267,939,835	\$ 268,806,731	\$ 272,610,396
B. Expenditures			
9) Total Expenditures	\$ 423,386,312	\$ 428,483,792	\$ 425,538,156
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (155,446,478)	\$ (159,677,061)	\$ (152,927,760)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 130,783,524	\$ 134,380,913	\$ 139,891,899
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (24,662,954)	\$ (25,296,148)	\$ (13,035,861)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 157,619,459	\$ 132,956,505	\$ 107,660,357
2) Ending Balance, June 30 (E + F1e)	\$ 132,956,505	\$ 107,660,357	\$ 94,624,496

2024-25 MYP Fund Balance Summary - Combined

	2024-25 Combined	2025-26 Combined	2026-27 Combined
A. Revenues			
5) Total Revenues	\$ 767,173,234	\$ 774,748,587	\$ 794,942,582
B. Expenditures			
9) Total Expenditures	\$ 867,370,957	\$ 884,025,346	\$ 895,160,685
C. Excess (Deficiency) of Revenues Over	\$ (100,197,723)	\$ (109,276,759)	\$ (100,218,103)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (103,197,723)	\$ (112,276,759)	\$ (103,218,103)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 267,511,504	\$ 164,313,781	\$ 52,037,022
2) Ending Balance, June 30 (E + F1e)	\$ 164,313,781	\$ 52,037,022	\$ (51,181,081)

Recommendation It is recommended that the Governing Board receive, review, and adopt the 2024-25 Proposed Budget.

- Attachment(s)**
- Resolution 2324-0140
 - 2024-25 SACS Draft Proposed Budget Financial Forms
 - Table of Contents
 - Form 01 - General Fund Summary (Unrestricted, Restricted & Combined Unrestricted/Restricted)
 - Form 11 - Adult Education Fund
 - Form 12 - Child Development Fund
 - Form 13 - Cafeteria Special Revenue Fund
 - Form 14 - Deferred Maintenance Fund
 - Form 21 - Building Fund
 - Form 25 - Capital Facilities Fund
 - Form 35 - County School Facilities Fund
 - Form 40 - Special Reserve fund for Capital Outlay Projects
 - Form 51 - Bond Interest and Redemption Fund
 - Form 67 - Self-Insurance Fund
 - Form A - Average Daily Attendance
 - Form ASSET – Schedule of Capital Assets
 - Form CB - Budget Certification
 - Form CC - Worker’s Compensation Certification
 - Form CEA - Current Expense Formula Actuals
 - Form CEB - Current Expense Formula Budget
 - Form DEBT – Schedule of Long Term Liabilities
 - Form CASH - Cashflow Worksheet
 - Form ESMOE – ESSA Maintenance of Effort
 - Form ICR – Indirect Cost Rate
 - Form L – Lottery
 - Form MYP – Multiyear Projections

- Form SIAA- Summary of Interfund Activities for All Funds
- Form SIAB – Summary of Interfund Activities
- Form TRC Budget & Estimated Actuals- Technical Review Checks
- Form 01CS – Criteria and Standards
- 2024-25 Proposed Budget & LCAP PowerPoint Presentation
- 2024-25 Draft Proposed Budget 24-1415A

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

Resolution No. 2324-0140

Approving District's Proposed Budget for Fiscal Year 2024-25

WHEREAS, the Board of Education of the Oakland Unified School District by action herein approving the District's 2024-25 Proposed Budget and submitting the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 26, 2024, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption; and

WHEREAS, the Public Hearing was held on June 12, 2024; and

WHEREAS, the 2024-25 Proposed Adopted Budget for the Oakland Unified School District is due to the County Superintendent of Schools on June 30, 2024 and the SACS Report attached shows that the District is solvent for the 2024-25 fiscal year, meeting it's reserve requirement with a projected \$4.8M remaining in the Unrestricted General fund balance, after heavy absorption of its reserves.

WHEREAS, the Multi-Year projection reflects a \$82.6M deficit in the 2025-26 year and a \$90.5M deficit in the 2026-27 year including the minimum reserve requirement, the District must attend to its proposed 2025-26 restructure plan to balance the budget or contend with significant fiscal crisis; and

WHEREAS, if adopted by the Board, any additional expenditures or obligations that exceed the District's revenue projections will require the Board to take action in a timely and prudent manner to remain solvent in Fiscal Year 2024-25 and two subsequent years; and

WHEREAS, the District acknowledges the significant steps taken by the Board to display in action prioritization, and Good Governance which is required to return to local control and maintain financial stability as the District's final state loan payment is scheduled to occur in during the multi-year projection period in 2026 which included in this budget adoption cycle;

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education hereby approves the District's Proposed Adopted Budget for Fiscal Year 2024-25.

PASSED AND ADOPTED on June 26, 2024, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES: Jennifer Brouhard, VanCedric Williams, Valerie Bachelor, Jorge Lerma, Clifford Thompson, Vice President
Mike Hutchinson, President Benjamin Davis

NOES: None

ABSTAINED: None


RECUSED: None

ABSENT: Vida Mendoza (Student Director), Anevay Cruz (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 June 26, 2024.

Legislative File	
File ID Number:	24-1415B
Introduction Date:	06/23/2024
Enactment Number:	24-1240
Enactment Date:	6/26/2024 os

OAKLAND UNIFIED SCHOOL DISTRICT


Benjamin Davis
President, Board of Education



Kyla Johnston-Trammell
Superintendent and Secretary, Board of Education

TABLE OF CONTENTS

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2023-24 Estimated Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

**Form 01 –
General Fund Summary
(Unrestricted, Restricted
& Combined
Unrestricted/Restricted)**

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	484,848,404.00	4,348,361.00	489,196,765.00	477,734,448.00	4,348,361.00	482,082,809.00	-1.5%
2) Federal Revenue		8100-8299	0.00	139,358,432.15	139,358,432.15	0.00	52,202,920.81	52,202,920.81	-62.5%
3) Other State Revenue		8300-8599	11,073,274.77	163,256,252.45	174,329,527.22	10,569,766.98	145,434,734.09	156,004,501.07	-10.5%
4) Other Local Revenue		8600-8799	14,889,202.66	90,554,392.74	105,443,595.40	10,929,183.85	65,953,818.86	76,883,002.71	-27.1%
5) TOTAL, REVENUES			510,810,881.43	397,517,438.34	908,328,319.77	499,233,398.83	267,939,834.76	767,173,233.59	-15.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	177,572,738.82	99,741,413.01	277,314,151.83	178,298,737.01	89,964,036.14	268,262,773.15	-3.3%
2) Classified Salaries		2000-2999	54,468,112.49	82,650,802.66	137,118,915.15	59,848,789.95	66,727,413.49	126,576,203.44	-7.7%
3) Employee Benefits		3000-3999	107,527,069.74	106,619,943.37	214,147,013.11	118,442,136.20	108,288,853.52	226,730,989.72	5.9%
4) Books and Supplies		4000-4999	16,988,233.30	46,332,667.42	63,320,900.72	42,339,662.93	36,135,560.95	78,475,223.88	23.9%
5) Services and Other Operating Expenditures		5000-5999	49,148,159.75	154,324,563.72	203,472,723.47	53,693,784.02	101,235,535.36	154,929,319.38	-23.9%
6) Capital Outlay		6000-6999	4,961,359.54	11,351,667.84	16,313,027.38	2,020,415.21	3,622,162.16	5,642,577.37	-65.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,148,279.00	8,820,677.22	10,968,956.22	2,115,699.00	6,623,303.82	8,739,002.82	-20.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,621,457.74)	7,912,130.02	(1,709,327.72)	(12,774,580.02)	10,789,447.03	(1,985,132.99)	16.1%
9) TOTAL, EXPENDITURES			403,192,494.90	517,753,865.26	920,946,360.16	443,984,644.30	423,386,312.47	867,370,956.77	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,618,386.53	(120,236,426.92)	(12,618,040.39)	55,248,754.53	(155,446,477.71)	(100,197,723.18)	694.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(113,080,046.10)	113,080,046.07	(.03)	(130,783,523.53)	130,783,523.53	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(116,080,046.10)	113,080,046.07	(3,000,000.03)	(133,783,523.53)	130,783,523.53	(3,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,461,659.57)	(7,156,380.85)	(15,618,040.42)	(78,534,769.00)	(24,662,954.18)	(103,197,723.18)	560.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	118,353,704.41	164,775,839.84	283,129,544.25	109,892,044.84	157,619,458.99	267,511,503.83	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			118,353,704.41	164,775,839.84	283,129,544.25	109,892,044.84	157,619,458.99	267,511,503.83	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,353,704.41	164,775,839.84	283,129,544.25	109,892,044.84	157,619,458.99	267,511,503.83	-5.5%
2) Ending Balance, June 30 (E + F1e)			109,892,044.84	157,619,458.99	267,511,503.83	31,357,275.84	132,956,504.81	164,313,780.65	-38.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	149,304.64	0.00	149,304.64	150,000.00	0.00	150,000.00	0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	174,549.61	0.00	174,549.61	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	157,619,458.99	157,619,458.99	0.00	132,956,504.81	132,956,504.81	-15.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	10,244,956.02	0.00	10,244,956.02	279,944.70	0.00	279,944.70	-97.3%
Stale Dated Warrants, Resource 9960	0000	9780	236,956.02		236,956.02			0.00	
Resource 0041, AB 1840	0000	9780	10,008,000.00		10,008,000.00			0.00	
Stale Dated Warrants, Resource 9960	0000	9780			0.00	279,944.70		279,944.70	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,718,390.81	0.00	27,718,390.81	26,111,128.70	0.00	26,111,128.70	-5.8%
Unassigned/Unappropriated Amount		9790	71,604,843.76	0.00	71,604,843.76	4,816,202.44	0.00	4,816,202.44	-93.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	239,745,546.67	69,053,400.23	308,798,946.90				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	4,570,913.45	931,396.74	5,502,310.19				
c) in Revolving Cash Account		9130	149,304.64	0.00	149,304.64				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	454,896.25	1,419,955.16	1,874,851.41				
4) Due from Grantor Government		9290	1,090,993.00	1,992,454.91	3,083,447.91				
5) Due from Other Funds		9310	2,198.02	0.00	2,198.02				

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	174,549.61	0.00	174,549.61				
8) Other Current Assets		9340	0.00	71,320.72	71,320.72				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			246,188,401.64	73,468,527.76	319,656,929.40				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	39,612,618.16	38,016.80	39,650,634.96				
2) Due to Grantor Governments		9590	4,577,141.00	0.00	4,577,141.00				
3) Due to Other Funds		9610	0.00	1,237.01	1,237.01				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			44,189,759.16	39,253.81	44,229,012.97				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			201,998,642.48	73,429,273.95	275,427,916.43				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	269,960,055.00	0.00	269,960,055.00	268,494,839.00	0.00	268,494,839.00	-0.5%
Education Protection Account State Aid - Current Year		8012	60,811,047.00	0.00	60,811,047.00	56,307,950.00	0.00	56,307,950.00	-7.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	666,033.00	0.00	666,033.00	666,033.00	0.00	666,033.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,289,217.00	0.00	2,289,217.00	2,289,217.00	0.00	2,289,217.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	94,036,185.00	0.00	94,036,185.00	94,036,185.00	0.00	94,036,185.00	0.0%
Unsecured Roll Taxes		8042	10,175,590.00	0.00	10,175,590.00	10,175,590.00	0.00	10,175,590.00	0.0%
Prior Years' Taxes		8043	(640,644.00)	0.00	(640,644.00)	(640,644.00)	0.00	(640,644.00)	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Supplemental Taxes		8044	4,192,312.00	0.00	4,192,312.00	4,192,312.00	0.00	4,192,312.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	52,686,816.00	0.00	52,686,816.00	52,686,816.00	0.00	52,686,816.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	34,685,436.00	0.00	34,685,436.00	34,685,436.00	0.00	34,685,436.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			528,862,047.00	0.00	528,862,047.00	522,893,734.00	0.00	522,893,734.00	-1.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(44,013,643.00)	0.00	(44,013,643.00)	(45,159,286.00)	0.00	(45,159,286.00)	2.6%
Property Taxes Transfers		8097	0.00	4,348,361.00	4,348,361.00	0.00	4,348,361.00	4,348,361.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			484,848,404.00	4,348,361.00	489,196,765.00	477,734,448.00	4,348,361.00	482,082,809.00	-1.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,487,095.23	10,487,095.23	0.00	9,427,456.00	9,427,456.00	-10.1%
Special Education Discretionary Grants		8182	0.00	847,557.00	847,557.00	0.00	845,557.00	845,557.00	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		19,971,170.81	19,971,170.81		20,388,733.49	20,388,733.49	2.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,306,028.05	2,306,028.05		2,045,190.00	2,045,190.00	-11.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		2,131,141.78	2,131,141.78		1,490,681.36	1,490,681.36	-30.1%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		14,322,486.90	14,322,486.90		12,472,628.85	12,472,628.85	-12.9%
Career and Technical Education	3500-3599	8290		636,909.00	636,909.00		556,992.00	556,992.00	-12.5%
All Other Federal Revenue	All Other	8290	0.00	88,656,043.38	88,656,043.38	0.00	4,975,682.11	4,975,682.11	-94.4%
TOTAL, FEDERAL REVENUE			0.00	139,358,432.15	139,358,432.15	0.00	52,202,920.81	52,202,920.81	-62.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		27,023,281.00	27,023,281.00		27,023,281.00	27,023,281.00	0.0%
Prior Years	6500	8319		19,657.00	19,657.00		19,657.00	19,657.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	110,618.00	110,618.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,409,627.00	0.00	1,409,627.00	1,444,790.00	0.00	1,444,790.00	2.5%
Lottery - Unrestricted and Instructional Materials		8560	6,131,495.77	2,563,444.22	8,694,939.99	5,592,824.98	2,275,047.45	7,867,872.43	-9.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		12,315,026.30	12,315,026.30		9,540,180.73	9,540,180.73	-22.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		303,098.00	303,098.00		303,098.00	303,098.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,072,054.00	3,072,054.00		1,529,387.43	1,529,387.43	-50.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		181,564.96	181,564.96		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,532,152.00	117,667,508.97	121,199,660.97	3,532,152.00	104,744,082.48	108,276,234.48	-10.7%
TOTAL, OTHER STATE REVENUE			11,073,274.77	163,256,252.45	174,329,527.22	10,569,766.98	145,434,734.09	156,004,501.07	-10.5%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	44,376,098.73	44,376,098.73	0.00	32,376,240.00	32,376,240.00	-27.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	14,875,228.00	14,875,228.00	0.00	14,875,228.00	14,875,228.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,408,894.00	0.00	3,408,894.00	3,577,103.80	0.00	3,577,103.80	4.9%
Interest		8660	6,701,565.43	100.00	6,701,665.43	7,000,000.00	200.00	7,000,200.00	4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,409,401.00	0.00	1,409,401.00	(2,941,088.00)	0.00	(2,941,088.00)	-308.7%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,300,000.00	0.00	1,300,000.00	1,399,550.30	0.00	1,399,550.30	7.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	504,720.81	504,720.81	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,069,342.23	30,798,245.20	32,867,587.43	1,893,617.75	18,702,150.86	20,595,768.61	-37.3%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,889,202.66	90,554,392.74	105,443,595.40	10,929,183.85	65,953,818.86	76,883,002.71	-27.1%
TOTAL, REVENUES			510,810,881.43	397,517,438.34	908,328,319.77	499,233,398.83	267,939,834.76	767,173,233.59	-15.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	149,789,464.86	77,249,446.42	227,038,911.28	148,713,508.42	68,636,371.22	217,349,879.64	-4.3%
Certificated Pupil Support Salaries		1200	6,455,768.76	15,479,272.71	21,935,041.47	7,618,302.24	17,320,727.81	24,939,030.05	13.7%
Certificated Supervisors' and Administrators' Salaries		1300	21,095,766.90	6,806,231.68	27,901,998.58	21,966,926.35	3,814,618.41	25,781,544.76	-7.6%
Other Certificated Salaries		1900	231,738.30	206,462.20	438,200.50	0.00	192,318.70	192,318.70	-56.1%
TOTAL, CERTIFICATED SALARIES			177,572,738.82	99,741,413.01	277,314,151.83	178,298,737.01	89,964,036.14	268,262,773.15	-3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	47,895.08	23,732,939.52	23,780,834.60	1,332,538.93	21,796,669.74	23,129,208.67	-2.7%
Classified Support Salaries		2200	19,353,837.63	26,695,863.37	46,049,701.00	19,514,259.24	20,532,592.77	40,046,852.01	-13.0%
Classified Supervisors' and Administrators' Salaries		2300	20,107,207.65	21,006,344.94	41,113,552.59	22,460,946.42	16,611,410.15	39,072,356.57	-5.0%
Clerical, Technical and Office Salaries		2400	13,931,458.97	10,467,754.87	24,399,213.84	15,416,872.57	7,191,983.02	22,608,855.59	-7.3%
Other Classified Salaries		2900	1,027,713.16	747,899.96	1,775,613.12	1,124,172.79	594,757.81	1,718,930.60	-3.2%
TOTAL, CLASSIFIED SALARIES			54,468,112.49	82,650,802.66	137,118,915.15	59,848,789.95	66,727,413.49	126,576,203.44	-7.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	31,986,255.27	39,858,451.18	71,844,706.45	33,470,096.02	38,027,581.82	71,497,677.84	-0.5%
PERS		3201-3202	13,420,404.74	17,658,570.53	31,078,975.27	15,389,319.67	18,197,992.08	33,587,311.75	8.1%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	6,944,954.25	8,072,766.72	15,017,720.97	8,132,670.05	7,738,308.69	15,870,978.74	5.7%
Unemployment Insurance		3401-3402	45,160,108.26	32,626,433.43	77,786,541.69	51,127,422.85	37,116,839.66	88,244,262.51	13.4%
Workers' Compensation		3501-3502	229,456.00	297,310.55	526,766.55	205,751.70	134,061.17	339,812.87	-35.5%
OPEB, Allocated		3601-3602	8,339,983.61	6,632,233.63	14,972,217.24	8,546,503.76	5,644,863.07	14,191,366.83	-5.2%
OPEB, Active Employees		3701-3702	12,668.36	1,279.08	13,947.44	87.80	1,891.10	1,978.90	-85.8%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	1,433,239.25	1,472,898.25	2,906,137.50	1,570,284.35	1,427,315.93	2,997,600.28	3.1%
TOTAL, EMPLOYEE BENEFITS			107,527,069.74	106,619,943.37	214,147,013.11	118,442,136.20	108,288,853.52	226,730,989.72	5.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,236,322.32	3,023,962.84	8,260,285.16	6,910,110.16	2,247,000.00	9,157,110.16	10.9%
Books and Other Reference Materials		4200	1,346,289.80	1,060,131.51	2,406,421.31	43,127.92	2,384,365.68	2,427,493.60	0.9%
Materials and Supplies		4300	7,680,918.77	28,964,571.17	36,645,489.94	31,024,950.93	28,503,476.72	59,528,427.65	62.4%
Noncapitalized Equipment		4400	2,724,702.41	13,278,001.90	16,002,704.31	4,361,473.92	3,000,718.55	7,362,192.47	-54.0%
Food		4700	0.00	6,000.00	6,000.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,988,233.30	46,332,667.42	63,320,900.72	42,339,662.93	36,135,560.95	78,475,223.88	23.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	37,519,676.14	37,519,676.14	0.00	11,911,950.56	11,911,950.56	-68.3%
Travel and Conferences		5200	859,333.28	1,530,887.77	2,390,221.05	321,107.96	620,417.10	941,525.06	-60.6%
Dues and Memberships		5300	784,081.10	312,031.34	1,096,112.44	511,769.73	59,900.00	571,669.73	-47.8%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,010,993.42	5,691,405.85	12,702,399.27	12,715,744.42	77,321.07	12,793,065.49	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,221,996.90	7,295,659.26	9,517,656.16	2,213,058.35	4,954,431.12	7,167,489.47	-24.7%
Transfers of Direct Costs		5710	(8,440,718.95)	8,440,718.95	0.00	(8,118,087.57)	8,118,087.57	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(980,403.00)	516,228.94	(464,174.06)	(1,114,521.00)	500,000.00	(614,521.00)	32.4%
Professional/Consulting Services and Operating Expenditures		5800	44,444,798.97	92,964,308.04	137,409,107.01	44,092,202.33	74,975,002.95	119,067,205.28	-13.3%
Communications		5900	3,248,078.03	53,647.43	3,301,725.46	3,072,509.80	18,424.99	3,090,934.79	-6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,148,159.75	154,324,563.72	203,472,723.47	53,693,784.02	101,235,535.36	154,929,319.38	-23.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,553,388.68	9,283,462.68	13,836,851.36	1,703,710.21	3,287,589.00	4,991,299.21	-63.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	407,970.86	2,068,205.16	2,476,176.02	316,705.00	334,573.16	651,278.16	-73.7%
Equipment Replacement		6500	0.00	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	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,961,359.54	11,351,667.84	16,313,027.38	2,020,415.21	3,622,162.16	5,642,577.37	-65.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	32,580.00	0.00	32,580.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,796.00	0.00	20,796.00	20,796.00	0.00	20,796.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	8,820,677.22	8,820,677.22	0.00	6,623,303.82	6,623,303.82	-24.9%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	107,883.00	0.00	107,883.00	72,554.00	0.00	72,554.00	-32.7%
Other Debt Service - Principal		7439	1,987,020.00	0.00	1,987,020.00	2,022,349.00	0.00	2,022,349.00	1.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,148,279.00	8,820,677.22	10,968,956.22	2,115,699.00	6,623,303.82	8,739,002.82	-20.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(7,912,130.02)	7,912,130.02	0.00	(10,789,447.03)	10,789,447.03	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,709,327.72)	0.00	(1,709,327.72)	(1,985,132.99)	0.00	(1,985,132.99)	16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,621,457.74)	7,912,130.02	(1,709,327.72)	(12,774,580.02)	10,789,447.03	(1,985,132.99)	16.1%
TOTAL, EXPENDITURES			403,192,494.90	517,753,865.26	920,946,360.16	443,984,644.30	423,386,312.47	867,370,956.77	-5.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(113,080,046.10)	113,080,046.07	(.03)	(130,783,523.53)	130,783,523.53	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(113,080,046.10)	113,080,046.07	(.03)	(130,783,523.53)	130,783,523.53	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(116,080,046.10)	113,080,046.07	(3,000,000.03)	(133,783,523.53)	130,783,523.53	(3,000,000.00)	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	484,848,404.00	4,348,361.00	489,196,765.00	477,734,448.00	4,348,361.00	482,082,809.00	-1.5%
2) Federal Revenue		8100-8299	0.00	139,358,432.15	139,358,432.15	0.00	52,202,920.81	52,202,920.81	-62.5%
3) Other State Revenue		8300-8599	11,073,274.77	163,256,252.45	174,329,527.22	10,569,766.98	145,434,734.09	156,004,501.07	-10.5%
4) Other Local Revenue		8600-8799	14,889,202.66	90,554,392.74	105,443,595.40	10,929,183.85	65,953,818.86	76,883,002.71	-27.1%
5) TOTAL, REVENUES			510,810,881.43	397,517,438.34	908,328,319.77	499,233,398.83	267,939,834.76	767,173,233.59	-15.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		235,274,543.05	297,112,960.43	532,387,503.48	247,360,913.22	247,649,717.00	495,010,630.22	-7.0%
2) Instruction - Related Services	2000-2999		74,287,851.25	87,214,173.48	161,502,024.73	85,767,048.46	76,848,429.68	162,615,478.14	0.7%
3) Pupil Services	3000-3999		27,956,000.80	26,805,726.85	54,761,727.65	31,222,960.84	25,807,329.89	57,030,290.73	4.1%
4) Ancillary Services	4000-4999		699,834.09	20,319,656.69	21,019,490.78	0.00	16,098,228.30	16,098,228.30	-23.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	80,836.20	80,836.20	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		25,283,796.42	26,282,206.58	51,566,003.00	33,105,656.73	16,025,677.90	49,131,334.63	-4.7%
8) Plant Services	8000-8999		37,542,190.29	51,117,627.81	88,659,818.10	44,412,366.05	34,333,625.88	78,745,991.93	-11.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,148,279.00	8,820,677.22	10,968,956.22	2,115,699.00	6,623,303.82	8,739,002.82	-20.3%
10) TOTAL, EXPENDITURES			403,192,494.90	517,753,865.26	920,946,360.16	443,984,644.30	423,386,312.47	867,370,956.77	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			107,618,386.53	(120,236,426.92)	(12,618,040.39)	55,248,754.53	(155,446,477.71)	(100,197,723.18)	694.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(113,080,046.10)	113,080,046.07	(.03)	(130,783,523.53)	130,783,523.53	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(116,080,046.10)	113,080,046.07	(3,000,000.03)	(133,783,523.53)	130,783,523.53	(3,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,461,659.57)	(7,156,380.85)	(15,618,040.42)	(78,534,769.00)	(24,662,954.18)	(103,197,723.18)	560.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	118,353,704.41	164,775,839.84	283,129,544.25	109,892,044.84	157,619,458.99	267,511,503.83	-5.5%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			118,353,704.41	164,775,839.84	283,129,544.25	109,892,044.84	157,619,458.99	267,511,503.83	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,353,704.41	164,775,839.84	283,129,544.25	109,892,044.84	157,619,458.99	267,511,503.83	-5.5%
2) Ending Balance, June 30 (E + F1e)			109,892,044.84	157,619,458.99	267,511,503.83	31,357,275.84	132,956,504.81	164,313,780.65	-38.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	149,304.64	0.00	149,304.64	150,000.00	0.00	150,000.00	0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	174,549.61	0.00	174,549.61	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	157,619,458.99	157,619,458.99	0.00	132,956,504.81	132,956,504.81	-15.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,244,956.02	0.00	10,244,956.02	279,944.70	0.00	279,944.70	-97.3%
Stale Dated Warrants, Resource 9960	0000	9780	236,956.02		236,956.02			0.00	
Resource 0041, AB 1840	0000	9780	10,008,000.00		10,008,000.00			0.00	
Stale Dated Warrants, Resource 9960	0000	9780			0.00	279,944.70		279,944.70	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,718,390.81	0.00	27,718,390.81	26,111,128.70	0.00	26,111,128.70	-5.8%
Unassigned/Unappropriated Amount		9790	71,604,843.76	0.00	71,604,843.76	4,816,202.44	0.00	4,816,202.44	-93.3%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	20,656,032.42	38,179,354.37
5810	Other Restricted Federal	.30	.30
6211	Literacy Coaches and Reading Specialists Grant Program	10,541,530.25	7,426,906.10
6266	Educator Effectiveness, FY 2021-22	5,321,503.10	2,705,305.74
6300	Lottery: Instructional Materials	887,041.63	915,089.08
6332	CA Community Schools Partnership Act - Implementation Grant	5,659,843.75	1,730,139.20
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	18,920,672.00	9,315,972.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,058,642.00	6,058,642.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,325,491.58	1,011,499.68
7311	Classified School Employee Professional Development Block Grant	17,842.22	0.00
7339	Dual Enrollment Opportunities	260,754.00	75,000.00
7399	LCFF Equity Multiplier	4,683,589.00	4,733,703.40
7412	A-G Access/Success Grant	537,043.47	0.00
7413	A-G Learning Loss Mitigation Grant	794,098.33	582,770.49
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	315,612.55	315,612.55
7435	Learning Recovery Emergency Block Grant	43,602,481.54	31,054,702.67
7810	Other Restricted State	274,198.63	142,370.94
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	75,308.38	544,728.33
8210	Student Activity Funds	886,050.69	886,050.69
9010	Other Restricted Local	35,801,723.15	27,278,657.27
Total, Restricted Balance		157,619,458.99	132,956,504.81

**FORM 11 –
ADULT EDUCATION
FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,515.00	325,783.00	49.1%
3) Other State Revenue		8300-8599	3,022,577.00	3,787,590.39	25.3%
4) Other Local Revenue		8600-8799	85,155.10	70,149.00	-17.6%
5) TOTAL, REVENUES			3,326,247.10	4,183,522.39	25.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,773,495.77	1,725,648.32	-2.7%
2) Classified Salaries		2000-2999	444,139.71	642,588.80	44.7%
3) Employee Benefits		3000-3999	1,025,832.92	1,256,088.30	22.4%
4) Books and Supplies		4000-4999	87,743.78	235,846.75	168.8%
5) Services and Other Operating Expenditures		5000-5999	311,960.43	212,500.00	-31.9%
6) Capital Outlay		6000-6999	16,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	92,087.99	137,294.54	49.1%
9) TOTAL, EXPENDITURES			3,751,260.60	4,209,966.71	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(425,013.50)	(26,444.32)	-93.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(425,013.50)	(26,444.32)	-93.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,022,478.83	597,465.33	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,022,478.83	597,465.33	-41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,022,478.83	597,465.33	-41.6%
2) Ending Balance, June 30 (E + F1e)			597,465.33	571,021.01	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	597,465.33	571,021.01	-4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	618,735.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	7,013.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			625,748.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			625,748.63		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	218,515.00	325,783.00	49.1%
TOTAL, FEDERAL REVENUE			218,515.00	325,783.00	49.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,897,406.00	3,665,936.39	26.5%
All Other State Revenue	All Other	8590	125,171.00	121,654.00	-2.8%
TOTAL, OTHER STATE REVENUE			3,022,577.00	3,787,590.39	25.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,556.10	10,000.00	-43.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,311.00	(1,139.00)	-118.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,288.00	61,288.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,155.10	70,149.00	-17.6%
TOTAL, REVENUES			3,326,247.10	4,183,522.39	25.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,484,455.61	1,436,608.18	-3.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	289,040.16	289,040.14	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,773,495.77	1,725,648.32	-2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	97,724.04	134,301.38	37.4%
Classified Support Salaries		2200	23,925.37	109,044.64	355.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	322,490.30	399,242.78	23.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			444,139.71	642,588.80	44.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	431,971.16	437,550.40	1.3%
PERS		3201-3202	102,577.60	180,935.72	76.4%
OASDI/Medicare/Alternative		3301-3302	62,647.24	86,160.84	37.5%
Health and Welfare Benefits		3401-3402	336,440.75	453,321.17	34.7%
Unemployment Insurance		3501-3502	2,043.55	2,285.10	11.8%
Workers' Compensation		3601-3602	79,494.59	85,019.71	7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,658.03	10,815.36	1.5%
TOTAL, EMPLOYEE BENEFITS			1,025,832.92	1,256,088.30	22.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	86,305.68	193,846.75	124.6%
Noncapitalized Equipment		4400	1,438.10	42,000.00	2,820.5%
TOTAL, BOOKS AND SUPPLIES			87,743.78	235,846.75	168.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	74,756.36	41,000.00	-45.2%
Dues and Memberships		5300	1,940.00	2,500.00	28.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,984.60	5,000.00	0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	230,279.47	164,000.00	-28.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			311,960.43	212,500.00	-31.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	92,087.99	137,294.54	49.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,087.99	137,294.54	49.1%
TOTAL, EXPENDITURES			3,751,260.60	4,209,966.71	12.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,515.00	325,783.00	49.1%
3) Other State Revenue		8300-8599	3,022,577.00	3,787,590.39	25.3%
4) Other Local Revenue		8600-8799	85,155.10	70,149.00	-17.6%
5) TOTAL, REVENUES			3,326,247.10	4,183,522.39	25.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,646,723.10	2,632,467.22	-0.5%
2) Instruction - Related Services	2000-2999		1,012,449.51	1,440,204.95	42.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		92,087.99	137,294.54	49.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,751,260.60	4,209,966.71	12.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(425,013.50)	(26,444.32)	-93.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(425,013.50)	(26,444.32)	-93.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,022,478.83	597,465.33	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,022,478.83	597,465.33	-41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,022,478.83	597,465.33	-41.6%
2) Ending Balance, June 30 (E + F1e)			597,465.33	571,021.01	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	597,465.33	571,021.01	-4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	
		Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	53,358.00	54,405.00
9010	Other Restricted Local	544,107.33	516,616.01
Total, Restricted Balance		597,465.33	571,021.01

**FORM 12 –
CHILD DEVELOPMENT
FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,252,386.00	890,768.00	-28.9%
3) Other State Revenue		8300-8599	33,728,811.10	26,291,702.34	-22.0%
4) Other Local Revenue		8600-8799	10,775,989.56	5,530,812.84	-48.7%
5) TOTAL, REVENUES			45,757,186.66	32,713,283.18	-28.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,458,785.55	10,497,388.92	24.1%
2) Classified Salaries		2000-2999	5,943,829.03	6,075,345.97	2.2%
3) Employee Benefits		3000-3999	7,680,787.78	10,080,575.21	31.2%
4) Books and Supplies		4000-4999	2,096,769.53	3,103,521.29	48.0%
5) Services and Other Operating Expenditures		5000-5999	4,477,325.62	3,824,060.47	-14.6%
6) Capital Outlay		6000-6999	7,176,400.54	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	839,042.73	1,128,127.55	34.5%
9) TOTAL, EXPENDITURES			36,672,940.78	34,709,019.41	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,084,245.88	(1,995,736.23)	-122.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,084,245.88	(1,995,736.23)	-122.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,796,373.97	12,880,619.85	239.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,796,373.97	12,880,619.85	239.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,796,373.97	12,880,619.85	239.3%
2) Ending Balance, June 30 (E + F1e)			12,880,619.85	10,884,883.62	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,880,619.85	10,884,883.62	-15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,792,247.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	403,824.21		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	607,478.98		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			28,803,550.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	823,228.00		
6) TOTAL, LIABILITIES			823,228.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			27,980,322.66		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,252,386.00	890,768.00	-28.9%
TOTAL, FEDERAL REVENUE			1,252,386.00	890,768.00	-28.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	19,849,141.74	24,968,635.26	25.8%
All Other State Revenue	All Other	8590	13,879,669.36	1,323,067.08	-90.5%
TOTAL, OTHER STATE REVENUE			33,728,811.10	26,291,702.34	-22.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	199,938.81	300,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(51,104.15)	(187,558.00)	267.0%
Fees and Contracts					
Child Development Parent Fees		8673	131,589.00	30,000.00	-77.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,495,565.90	5,388,370.84	-48.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,775,989.56	5,530,812.84	-48.7%
TOTAL, REVENUES			45,757,186.66	32,713,283.18	-28.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,977,469.03	8,663,865.49	24.2%
Certificated Pupil Support Salaries		1200	140,903.70	312,333.84	121.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,340,412.82	1,521,189.59	13.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,458,785.55	10,497,388.92	24.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,017,419.96	3,481,028.55	-13.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	22,798.00	226,129.00	891.9%
Classified Supervisors' and Administrators' Salaries		2300	710,343.55	1,247,394.13	75.6%
Clerical, Technical and Office Salaries		2400	1,193,267.52	1,120,794.29	-6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,943,829.03	6,075,345.97	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,331,789.61	1,788,305.85	34.3%
PERS		3201-3202	1,721,320.50	2,333,883.02	35.6%
OASDI/Medicare/Alternative		3301-3302	642,051.79	898,769.16	40.0%
Health and Welfare Benefits		3401-3402	3,448,430.57	4,391,544.89	27.3%
Unemployment Insurance		3501-3502	10,617.88	14,958.54	40.9%
Workers' Compensation		3601-3602	463,165.46	594,961.02	28.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	63,411.97	58,152.73	-8.3%
TOTAL, EMPLOYEE BENEFITS			7,680,787.78	10,080,575.21	31.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,337.77	1,337.00	-91.8%
Materials and Supplies		4300	1,923,424.42	2,673,184.29	39.0%
Noncapitalized Equipment		4400	157,007.34	429,000.00	173.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,096,769.53	3,103,521.29	48.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	972,546.91	1,353,853.00	39.2%
Travel and Conferences		5200	62,184.00	12,408.00	-80.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	316,000.00	316,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,265.00	3,460.00	-97.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,340,700.00	1,470,376.00	9.7%
Professional/Consulting Services and Operating Expenditures		5800	1,669,629.71	667,963.47	-60.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,477,325.62	3,824,060.47	-14.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,176,400.54	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,176,400.54	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	839,042.73	1,128,127.55	34.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			839,042.73	1,128,127.55	34.5%
TOTAL, EXPENDITURES			36,672,940.78	34,709,019.41	-5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,252,386.00	890,768.00	-28.9%
3) Other State Revenue		8300-8599	33,728,811.10	26,291,702.34	-22.0%
4) Other Local Revenue		8600-8799	10,775,989.56	5,530,812.84	-48.7%
5) TOTAL, REVENUES			45,757,186.66	32,713,283.18	-28.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		22,014,976.30	23,501,269.20	6.8%
2) Instruction - Related Services	2000-2999		6,226,716.21	9,763,622.66	56.8%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		839,042.73	1,128,127.55	34.5%
8) Plant Services	8000-8999		7,592,205.54	316,000.00	-95.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,672,940.78	34,709,019.41	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,084,245.88	(1,995,736.23)	-122.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,084,245.88	(1,995,736.23)	-122.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,796,373.97	12,880,619.85	239.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,796,373.97	12,880,619.85	239.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,796,373.97	12,880,619.85	239.3%
2) Ending Balance, June 30 (E + F1e)			12,880,619.85	10,884,883.62	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,880,619.85	10,884,883.62	-15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	160,809.39	160,809.39
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	387,901.74	387,901.74
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	423,452.06	423,452.06
6130	Child Development: Center-Based Reserve Account	2,446,394.24	2,446,394.24
7810	Other Restricted State	9,461,712.43	7,353,534.20
9010	Other Restricted Local	349.99	112,791.99
Total, Restricted Balance		12,880,619.85	10,884,883.62

**FORM 13 –
CAFETERIA
SPECIAL REVENUE
FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,617,805.57	22,456,482.08	-0.7%
3) Other State Revenue		8300-8599	8,514,026.63	8,195,124.34	-3.7%
4) Other Local Revenue		8600-8799	150,869.53	532,949.43	253.3%
5) TOTAL, REVENUES			31,282,701.73	31,184,555.85	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,265,532.69	8,686,872.00	5.1%
3) Employee Benefits		3000-3999	6,089,573.65	6,753,954.13	10.9%
4) Books and Supplies		4000-4999	21,971,953.68	14,728,631.56	-33.0%
5) Services and Other Operating Expenditures		5000-5999	668,271.70	55,445.00	-91.7%
6) Capital Outlay		6000-6999	2,700,875.92	1,250,000.00	-53.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	778,197.00	719,710.90	-7.5%
9) TOTAL, EXPENDITURES			40,474,404.64	32,194,613.59	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,191,702.91)	(1,010,057.74)	-89.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,191,702.91)	(1,010,057.74)	-89.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,477,044.91	25,285,342.00	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,477,044.91	25,285,342.00	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,477,044.91	25,285,342.00	-26.7%
2) Ending Balance, June 30 (E + F1e)			25,285,342.00	24,275,284.26	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,285,342.00	24,275,284.26	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,307,295.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,547.97		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,237.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			37,311,080.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,198.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,198.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			37,308,882.89		
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,617,805.57	22,456,482.08	-0.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,617,805.57	22,456,482.08	-0.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,244,654.63	7,957,913.83	-3.5%
All Other State Revenue		8590	269,372.00	237,210.51	-11.9%
TOTAL, OTHER STATE REVENUE			8,514,026.63	8,195,124.34	-3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	26,144.00	26,243.57	0.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	814,576.53	800,000.00	-1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(796,390.00)	(294,839.00)	-63.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	106,539.00	1,544.86	-98.5%
TOTAL, OTHER LOCAL REVENUE			150,869.53	532,949.43	253.3%
TOTAL, REVENUES			31,282,701.73	31,184,555.85	-0.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,962,883.00	5,952,279.59	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	1,776,627.00	2,234,410.82	25.8%
Clerical, Technical and Office Salaries		2400	526,022.69	500,181.59	-4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,265,532.69	8,686,872.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	75,428.00	99,972.46	32.5%
PERS		3201-3202	1,989,840.00	2,031,306.85	2.1%
OASDI/Medicare/Alternative		3301-3302	611,382.00	617,558.10	1.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	2,797,180.00	3,387,757.28	21.1%
Unemployment Insurance		3501-3502	72,576.00	7,908.61	-89.1%
Workers' Compensation		3601-3602	300,206.00	311,858.83	3.9%
OPEB, Allocated		3701-3702	36.65	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	242,925.00	297,592.00	22.5%
TOTAL, EMPLOYEE BENEFITS			6,089,573.65	6,753,954.13	10.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,357,268.24	2,946,346.72	-60.0%
Noncapitalized Equipment		4400	280,209.16	50,000.00	-82.2%
Food		4700	14,334,476.28	11,732,284.84	-18.2%
TOTAL, BOOKS AND SUPPLIES			21,971,953.68	14,728,631.56	-33.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	15,000.00	-25.0%
Dues and Memberships		5300	3,000.00	300.00	-90.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	436,043.00	230,000.00	-47.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(876,525.94)	(855,855.00)	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	1,084,754.64	665,000.00	-38.7%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			668,271.70	55,445.00	-91.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	2,700,875.92	1,250,000.00	-53.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,700,875.92	1,250,000.00	-53.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	778,197.00	719,710.90	-7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			778,197.00	719,710.90	-7.5%
TOTAL, EXPENDITURES			40,474,404.64	32,194,613.59	-20.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,617,805.57	22,456,482.08	-0.7%
3) Other State Revenue		8300-8599	8,514,026.63	8,195,124.34	-3.7%
4) Other Local Revenue		8600-8799	150,869.53	532,949.43	253.3%
5) TOTAL, REVENUES			31,282,701.73	31,184,555.85	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		39,696,207.64	31,474,902.69	-20.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		778,197.00	719,710.90	-7.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,474,404.64	32,194,613.59	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,191,702.91)	(1,010,057.74)	-89.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,191,702.91)	(1,010,057.74)	-89.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,477,044.91	25,285,342.00	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,477,044.91	25,285,342.00	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,477,044.91	25,285,342.00	-26.7%
2) Ending Balance, June 30 (E + F1e)			25,285,342.00	24,275,284.26	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,285,342.00	24,275,284.26	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	25,266,931.64	23,751,712.90
9010	Other Restricted Local	18,410.36	523,571.36
Total, Restricted Balance		25,285,342.00	24,275,284.26

**FORM 14 –
DEFERRED
MAINTENANCE
FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	209,213.11	34,879.00	-83.3%
5) TOTAL, REVENUES			209,213.11	34,879.00	-83.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,034,564.90	4,460,469.55	-36.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,034,564.90	4,460,469.55	-36.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,825,351.79)	(4,425,590.55)	-35.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,825,351.79)	(1,425,590.55)	-62.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,365,324.96	1,539,973.17	-71.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,365,324.96	1,539,973.17	-71.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,365,324.96	1,539,973.17	-71.3%
2) Ending Balance, June 30 (E + F1e)			1,539,973.17	114,382.62	-92.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,539,973.17	114,382.62	-92.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,776,764.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,776,764.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,776,764.65		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	129,784.11	60,000.00	-53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	79,429.00	(25,121.00)	-131.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			209,213.11	34,879.00	-83.3%
TOTAL, REVENUES			209,213.11	34,879.00	-83.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,034,564.90	4,460,469.55	-36.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,034,564.90	4,460,469.55	-36.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,034,564.90	4,460,469.55	-36.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,000,000.00	3,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	3,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,000,000.00	3,000,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	209,213.11	34,879.00	-83.3%
5) TOTAL, REVENUES			209,213.11	34,879.00	-83.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,034,564.90	4,460,469.55	-36.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,034,564.90	4,460,469.55	-36.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,825,351.79)	(4,425,590.55)	-35.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,825,351.79)	(1,425,590.55)	-62.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,365,324.96	1,539,973.17	-71.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,365,324.96	1,539,973.17	-71.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,365,324.96	1,539,973.17	-71.3%
2) Ending Balance, June 30 (E + F1e)			1,539,973.17	114,382.62	-92.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,539,973.17	114,382.62	-92.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
	9010	Other Restricted Local	1,539,973.17	114,382.62
Total, Restricted Balance			1,539,973.17	114,382.62

**FORM 21 –
BUILDING FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,717.00	9,717.00	0.0%
4) Other Local Revenue		8600-8799	5,213,176.84	567,236.00	-89.1%
5) TOTAL, REVENUES			5,222,893.84	576,953.00	-89.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,466,215.91	2,837,212.18	-18.1%
3) Employee Benefits		3000-3999	1,828,401.70	1,544,070.23	-15.6%
4) Books and Supplies		4000-4999	215,779.18	581,350.10	169.4%
5) Services and Other Operating Expenditures		5000-5999	10,978,821.41	5,215,000.00	-52.5%
6) Capital Outlay		6000-6999	112,218,884.12	49,144,905.09	-56.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			128,708,102.32	59,322,537.60	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(123,485,208.48)	(58,745,584.60)	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	185,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			185,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,514,791.52	(58,745,584.60)	-195.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,317,695.16	222,832,486.68	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,317,695.16	222,832,486.68	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,317,695.16	222,832,486.68	38.1%
2) Ending Balance, June 30 (E + F1e)			222,832,486.68	164,086,902.08	-26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	222,832,486.68	164,086,902.08	-26.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	292,920,210.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			292,920,210.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			292,920,210.31		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	9,717.00	9,717.00	0.0%
TOTAL, OTHER STATE REVENUE			9,717.00	9,717.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,355,512.00	3,019,600.00	-30.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	678,636.00	(2,602,364.00)	-483.5%
Other Local Revenue					
All Other Local Revenue		8699	179,028.84	150,000.00	-16.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,213,176.84	567,236.00	-89.1%
TOTAL, REVENUES			5,222,893.84	576,953.00	-89.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	82,547.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	3,006,694.81	2,613,422.48	-13.1%
Clerical, Technical and Office Salaries		2400	376,974.00	223,789.70	-40.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,466,215.91	2,837,212.18	-18.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,210.56	33,338.44	6.8%
PERS		3201-3202	846,652.42	730,480.10	-13.7%
OASDI/Medicare/Alternative		3301-3302	264,665.26	209,276.30	-20.9%
Health and Welfare Benefits		3401-3402	509,163.08	457,120.08	-10.2%
Unemployment Insurance		3501-3502	32,090.53	2,646.87	-91.8%
Workers' Compensation		3601-3602	129,789.85	101,855.94	-21.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,830.00	9,352.50	-36.9%
TOTAL, EMPLOYEE BENEFITS			1,828,401.70	1,544,070.23	-15.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	581,350.10	New
Noncapitalized Equipment		4400	215,779.18	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			215,779.18	581,350.10	169.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	90,000.00	50,000.00	-44.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	247,427.99	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,865.06	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,395,028.36	5,165,000.00	-50.3%
Communications		5900	2,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,978,821.41	5,215,000.00	-52.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	112,064,055.82	49,144,905.09	-56.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	154,828.30	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			112,218,884.12	49,144,905.09	-56.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			128,708,102.32	59,322,537.60	-53.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	185,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			185,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			185,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,717.00	9,717.00	0.0%
4) Other Local Revenue		8600-8799	5,213,176.84	567,236.00	-89.1%
5) TOTAL, REVENUES			5,222,893.84	576,953.00	-89.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		128,708,102.32	59,322,537.60	-53.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			128,708,102.32	59,322,537.60	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(123,485,208.48)	(58,745,584.60)	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	185,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			185,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,514,791.52	(58,745,584.60)	-195.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,317,695.16	222,832,486.68	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,317,695.16	222,832,486.68	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,317,695.16	222,832,486.68	38.1%
2) Ending Balance, June 30 (E + F1e)			222,832,486.68	164,086,902.08	-26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	222,832,486.68	164,086,902.08	-26.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	222,832,486.68	164,086,902.08
Total, Restricted Balance		222,832,486.68	164,086,902.08

FORM 25
CAPITAL FACILITIES
FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,793,786.93	2,213,286.00	-20.8%
5) TOTAL, REVENUES			2,793,786.93	2,213,286.00	-20.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,981.48	0.00	-100.0%
3) Employee Benefits		3000-3999	18.52	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,776,264.40	3,000,000.00	-37.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,778,264.40	3,000,000.00	-37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,984,477.47)	(786,714.00)	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,984,477.47)	(786,714.00)	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,233,438.67	18,248,961.20	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,233,438.67	18,248,961.20	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,233,438.67	18,248,961.20	-9.8%
2) Ending Balance, June 30 (E + F1e)			18,248,961.20	17,462,247.20	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,248,961.20	17,462,247.20	-4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,603,842.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24		2024-25 Budget	Percent Difference
			Estimated	Actuals		
2) Investments		9150		0.00		
3) Accounts Receivable		9200		0.00		
4) Due from Grantor Government		9290		0.00		
5) Due from Other Funds		9310		0.00		
6) Stores		9320		0.00		
7) Prepaid Expenditures		9330		0.00		
8) Other Current Assets		9340		0.00		
9) Lease Receivable		9380		0.00		
10) TOTAL, ASSETS				21,603,842.06		
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS				0.00		
I. LIABILITIES						
1) Accounts Payable		9500		0.00		
2) Due to Grantor Governments		9590		0.00		
3) Due to Other Funds		9610		0.00		
4) Current Loans		9640		0.00		
5) Unearned Revenue		9650		0.00		
6) TOTAL, LIABILITIES				0.00		
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690		0.00		
2) TOTAL, DEFERRED INFLOWS				0.00		
K. FUND EQUITY						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)				21,603,842.06		
OTHER STATE REVENUE						
Tax Relief Subventions						
Restricted Levies - Other						
Homeowners' Exemptions						
		8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes						
		8576		0.00	0.00	0.0%
All Other State Revenue						
		8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE						
				0.00	0.00	0.0%
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
		8615		0.00	0.00	0.0%
		8616		0.00	0.00	0.0%
		8617		0.00	0.00	0.0%
		8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes						
		8621		0.00	0.00	0.0%
		8622		0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction						
		8625		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes						
		8629		0.00	0.00	0.0%
Sales						
Sale of Equipment/Supplies						
		8631		0.00	0.00	0.0%
Interest						
		8660		448,318.93	400,000.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments						
		8662		(54,532.00)	(186,714.00)	242.4%
Fees and Contracts						
		8681		2,400,000.00	2,000,000.00	-16.7%
Other Local Revenue						
		8699		0.00	0.00	0.0%
All Other Transfers In from All Others						
		8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE						
				2,793,786.93	2,213,286.00	-20.8%
TOTAL, REVENUES						
				2,793,786.93	2,213,286.00	-20.8%
CERTIFICATED SALARIES						
Other Certificated Salaries						
		1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES						
				0.00	0.00	0.0%
CLASSIFIED SALARIES						
Classified Support Salaries						
		2200		1,981.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,981.48	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12.54	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.09	0.00	-100.0%
Workers' Compensation		3601-3602	5.89	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18.52	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,776,264.40	3,000,000.00	-37.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,776,264.40	3,000,000.00	-37.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,778,264.40	3,000,000.00	-37.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,793,786.93	2,213,286.00	-20.8%
5) TOTAL, REVENUES			2,793,786.93	2,213,286.00	-20.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,778,264.40	3,000,000.00	-37.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,778,264.40	3,000,000.00	-37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,984,477.47)	(786,714.00)	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,984,477.47)	(786,714.00)	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,233,438.67	18,248,961.20	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,233,438.67	18,248,961.20	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,233,438.67	18,248,961.20	-9.8%
2) Ending Balance, June 30 (E + F1e)			18,248,961.20	17,462,247.20	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,248,961.20	17,462,247.20	-4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	18,248,961.20	17,462,247.20
Total, Restricted Balance		18,248,961.20	17,462,247.20

FORM 35
COUNTY SCHOOL
FACILITIES FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,286,463.58	142,180.00	-95.7%
5) TOTAL, REVENUES			3,286,463.58	142,180.00	-95.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	121.15	0.00	-100.0%
4) Books and Supplies		4000-4999	224,737.41	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	126,750.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,257,911.70	3,000,000.00	-29.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,611,520.26	3,000,000.00	-34.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,325,056.68)	(2,857,820.00)	115.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,325,056.68)	(2,857,820.00)	115.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,327,808.15	9,002,751.47	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,327,808.15	9,002,751.47	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,327,808.15	9,002,751.47	-12.8%
2) Ending Balance, June 30 (E + F1e)			9,002,751.47	6,144,931.47	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,002,751.47	6,144,931.47	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,273,453.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,273,453.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,273,453.09		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	240,860.58	250,000.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,691.00	(107,820.00)	-519.7%
Other Local Revenue					
All Other Local Revenue		8699	3,019,912.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,286,463.58	142,180.00	-95.7%
TOTAL, REVENUES			3,286,463.58	142,180.00	-95.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,000.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	64.96	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	29.51	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.36	0.00	-100.0%
Workers' Compensation		3601-3602	26.32	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			121.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	224,737.41	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			224,737.41	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	126,750.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,750.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,219,416.70	3,000,000.00	-28.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	38,495.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,257,911.70	3,000,000.00	-29.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,611,520.26	3,000,000.00	-34.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,286,463.58	142,180.00	-95.7%
5) TOTAL, REVENUES			3,286,463.58	142,180.00	-95.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,611,520.26	3,000,000.00	-34.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,611,520.26	3,000,000.00	-34.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,325,056.68)	(2,857,820.00)	115.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,325,056.68)	(2,857,820.00)	115.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,327,808.15	9,002,751.47	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,327,808.15	9,002,751.47	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,327,808.15	9,002,751.47	-12.8%
2) Ending Balance, June 30 (E + F1e)			9,002,751.47	6,144,931.47	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,002,751.47	6,144,931.47	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7710	State School Facilities Projects	8,997,754.27	6,139,934.27
9010	Other Restricted Local	4,997.20	4,997.20
Total, Restricted Balance		<u>9,002,751.47</u>	<u>6,144,931.47</u>

FORM 40
SPECIAL RESERVE
FUND OR CAPITAL
OUTLAY PROJECTS

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,404,815.95	33,887.00	-99.0%
5) TOTAL, REVENUES			3,404,815.95	33,887.00	-99.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,983.74	0.00	-100.0%
6) Capital Outlay		6000-6999	4,280,686.26	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,305,670.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(900,854.05)	33,887.00	-103.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(900,854.05)	33,887.00	-103.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,093,368.15	2,192,514.10	-29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,093,368.15	2,192,514.10	-29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,093,368.15	2,192,514.10	-29.1%
2) Ending Balance, June 30 (E + F1e)			2,192,514.10	2,226,401.10	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,192,514.10	2,226,401.10	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,435,630.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,435,630.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			6,435,630.19		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,917.95	90,000.00	20.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,054.00	(56,113.00)	-2,831.9%
Other Local Revenue					
All Other Local Revenue		8699	3,327,844.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,404,815.95	33,887.00	-99.0%
TOTAL, REVENUES			3,404,815.95	33,887.00	-99.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	24,983.74	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,983.74	0.00	-100.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	4,280,686.26	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			4,280,686.26	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES				4,305,670.00	0.00	-100.0%
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,404,815.95	33,887.00	-99.0%
5) TOTAL, REVENUES			3,404,815.95	33,887.00	-99.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,305,670.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,305,670.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(900,854.05)	33,887.00	-103.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(900,854.05)	33,887.00	-103.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,093,368.15	2,192,514.10	-29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,093,368.15	2,192,514.10	-29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,093,368.15	2,192,514.10	-29.1%
2) Ending Balance, June 30 (E + F1e)			2,192,514.10	2,226,401.10	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,192,514.10	2,226,401.10	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	2,192,514.10	2,226,401.10
Total, Restricted Balance		2,192,514.10	2,226,401.10

FORM 51
BOND INTEREST AND
REDEMPTION FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,820.00	1,095,820.00	0.0%
3) Other State Revenue		8300-8599	388,000.00	388,000.00	0.0%
4) Other Local Revenue		8600-8799	95,874,817.15	94,902,909.15	-1.0%
5) TOTAL, REVENUES			97,358,637.15	96,386,729.15	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	118,482,741.00	118,482,741.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,482,741.00	118,482,741.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,124,103.85)	(22,096,011.85)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	104,125,000.85	104,125,000.85	0.0%
b) Uses		7630-7699	89,115,000.00	89,115,000.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,010,000.85	15,010,000.85	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,114,103.00)	(7,086,011.00)	15.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,929,755.20	115,815,652.20	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,929,755.20	115,815,652.20	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,929,755.20	115,815,652.20	-5.0%
2) Ending Balance, June 30 (E + F1e)			115,815,652.20	108,729,641.20	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	115,815,652.20	108,729,641.20	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	113,019,520.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			113,019,520.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			113,019,520.54		
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,095,820.00	1,095,820.00	0.0%
TOTAL, FEDERAL REVENUE			1,095,820.00	1,095,820.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	388,000.00	388,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			388,000.00	388,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	82,750,252.15	82,750,252.15	0.0%
Unsecured Roll		8612	4,000,000.00	4,000,000.00	0.0%
Prior Years' Taxes		8613	1,000,000.00	1,000,000.00	0.0%
Supplemental Taxes		8614	3,700,000.00	3,700,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,380,350.00	1,380,350.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(971,908.00)	New
Other Local Revenue					
All Other Local Revenue		8699	3,044,215.00	3,044,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,874,817.15	94,902,909.15	-1.0%
TOTAL, REVENUES			97,358,637.15	96,386,729.15	-1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	72,944,215.00	72,944,215.00	0.0%
Bond Interest and Other Service Charges		7434	45,538,526.00	45,538,526.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			118,482,741.00	118,482,741.00	0.0%
TOTAL, EXPENDITURES			118,482,741.00	118,482,741.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	104,125,000.85	104,125,000.85	0.0%
(c) TOTAL, SOURCES			104,125,000.85	104,125,000.85	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	89,115,000.00	89,115,000.00	0.0%
(d) TOTAL, USES			89,115,000.00	89,115,000.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,010,000.85	15,010,000.85	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,820.00	1,095,820.00	0.0%
3) Other State Revenue		8300-8599	388,000.00	388,000.00	0.0%
4) Other Local Revenue		8600-8799	95,874,817.15	94,902,909.15	-1.0%
5) TOTAL, REVENUES			97,358,637.15	96,386,729.15	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	118,482,741.00	118,482,741.00	0.0%
10) TOTAL, EXPENDITURES			118,482,741.00	118,482,741.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(21,124,103.85)	(22,096,011.85)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	104,125,000.85	104,125,000.85	0.0%
b) Uses		7630-7699	89,115,000.00	89,115,000.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,010,000.85	15,010,000.85	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,114,103.00)	(7,086,011.00)	15.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,929,755.20	115,815,652.20	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,929,755.20	115,815,652.20	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,929,755.20	115,815,652.20	-5.0%
2) Ending Balance, June 30 (E + F1e)			115,815,652.20	108,729,641.20	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	115,815,652.20	108,729,641.20	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	115,815,652.20	108,729,641.20
Total, Restricted Balance		115,815,652.20	108,729,641.20

FORM 67
SELF-INSURANCE
FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,613,012.43	21,793,402.00	5.7%
5) TOTAL, REVENUES			20,613,012.43	21,793,402.00	5.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,217,367.20	1,017,031.33	-16.5%
3) Employee Benefits		3000-3999	530,723.85	463,106.89	-12.7%
4) Books and Supplies		4000-4999	89,186.99	272,969.24	206.1%
5) Services and Other Operating Expenses		5000-5999	28,082,438.44	26,031,465.42	-7.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			29,919,716.48	27,784,572.88	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,306,704.05)	(5,991,170.88)	-35.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,306,704.05)	(5,991,170.88)	-35.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,960,178.26	7,653,474.21	-54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,960,178.26	7,653,474.21	-54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,960,178.26	7,653,474.21	-54.9%
2) Ending Net Position, June 30 (E + F1e)			7,653,474.21	1,662,303.33	-78.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	7,653,474.21	1,662,303.33	-78.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,199,930.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	651,257.98		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			9,851,188.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			9,851,188.03		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	286,354.72	286,354.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	76,735.00	(334,852.00)	-536.4%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	20,247,489.01	21,839,900.00	7.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,433.70	2,000.00	-17.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,613,012.43	21,793,402.00	5.7%
TOTAL, REVENUES			20,613,012.43	21,793,402.00	5.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	215,758.07	173,076.00	-19.8%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	925,664.37	770,412.13	-16.8%
Clerical, Technical and Office Salaries		2400	75,944.76	73,543.20	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,217,367.20	1,017,031.33	-16.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	258,491.32	233,086.26	-9.8%
OASDI/Medicare/Alternative		3301-3302	81,131.35	64,314.47	-20.7%
Health and Welfare Benefits		3401-3402	141,310.12	123,151.56	-12.9%
Unemployment Insurance		3501-3502	1,162.13	1,101.18	-5.2%
Workers' Compensation		3601-3602	43,499.89	36,305.42	-16.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,129.04	5,148.00	0.4%
TOTAL, EMPLOYEE BENEFITS			530,723.85	463,106.89	-12.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,470.49	219,995.24	418.0%
Noncapitalized Equipment		4400	46,716.50	52,974.00	13.4%
TOTAL, BOOKS AND SUPPLIES			89,186.99	272,969.24	206.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,746.87	4,500.00	-41.9%
Dues and Memberships		5300	865.56	2,000.00	131.1%
Insurance		5400-5450	4,035,457.56	5,140,000.00	27.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	100.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	24,038,368.45	20,884,865.42	-13.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			28,082,438.44	26,031,465.42	-7.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			29,919,716.48	27,784,572.88	-7.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,613,012.43	21,793,402.00	5.7%
5) TOTAL, REVENUES			20,613,012.43	21,793,402.00	5.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		29,919,716.48	27,784,572.88	-7.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			29,919,716.48	27,784,572.88	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,306,704.05)	(5,991,170.88)	-35.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,306,704.05)	(5,991,170.88)	-35.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,960,178.26	7,653,474.21	-54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,960,178.26	7,653,474.21	-54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,960,178.26	7,653,474.21	-54.9%
2) Ending Net Position, June 30 (E + F1e)			7,653,474.21	1,662,303.33	-78.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	7,653,474.21	1,662,303.33	-78.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	7,653,474.21	1,662,303.33
Total, Restricted Net Position		7,653,474.21	1,662,303.33

FORM A
AVERAGE DAILY
ATTENDANCE

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	30,478.43	30,478.43	31,924.72	30,056.92	30,056.92	30,798.77
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	30,478.43	30,478.43	31,924.72	30,056.92	30,056.92	30,798.77
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	30,478.43	30,478.43	31,924.72	30,056.92	30,056.92	30,798.77
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

**FORM ASSET
SCHEDULE OF
CAPITAL
ASSETS**

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,701,767.00		17,701,767.00			17,701,767.00
Work in Progress	60,578,922.00		60,578,922.00	72,900,084.00	9,330,671.00	124,148,335.00
Total capital assets not being depreciated	78,280,689.00	0.00	78,280,689.00	72,900,084.00	9,330,671.00	141,850,102.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	1,543,837,929.00		1,543,837,929.00	7,804,076.00	11,002,995.00	1,540,639,010.00
Equipment	18,178,387.00		18,178,387.00	2,444,039.00	1,063,790.00	19,558,636.00
Total capital assets being depreciated	1,562,016,316.00	0.00	1,562,016,316.00	10,248,115.00	12,066,785.00	1,560,197,646.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(500,570,764.00)		(500,570,764.00)	(33,105,011.00)	(7,793,788.00)	(525,881,987.00)
Equipment	(12,354,837.00)		(12,354,837.00)	(1,150,787.00)	(935,737.00)	(12,569,887.00)
Total accumulated depreciation	(512,925,601.00)	0.00	(512,925,601.00)	(34,255,798.00)	(8,729,525.00)	(538,451,874.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,049,090,715.00	0.00	1,049,090,715.00	(24,007,683.00)	3,337,260.00	1,021,745,772.00
Lease Assets						
Accumulated amortization for lease assets		0.00	0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,127,371,404.00	0.00	1,127,371,404.00	48,892,401.00	12,667,931.00	1,163,595,874.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings		(7,793,789.00)	(7,793,789.00)	(2,750,750.00)		(10,544,539.00)
Equipment		0.00	0.00	0.00		0.00
Total accumulated depreciation	0.00	(7,793,789.00)	(7,793,789.00)	(2,750,750.00)	0.00	(10,544,539.00)
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	(7,793,789.00)	(7,793,789.00)	(2,750,750.00)	0.00	(10,544,539.00)
Lease Assets						
Accumulated amortization for lease assets		(11,002,996.00)	(11,002,996.00)			(11,002,996.00)
Total lease assets, net	0.00	(11,002,996.00)	(11,002,996.00)	0.00	0.00	(11,002,996.00)
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	(18,796,785.00)	(18,796,785.00)	(2,750,750.00)	0.00	(21,547,535.00)

FORM CB
BUDGET
CERTIFICATION

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 1011 Union St, Oakland, CA 94607

Date: June 23, 2024

Adoption Date: June 26, 2024

Signed: _____



Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 1011 Union St, Oakland, CA 94607

Date: June 12, 2024

Time: 6p

Contact person for additional information on the budget reports:

Name: Lisa Grant-Dawson

Title: Chief Business Officer

Telephone: _____

E-mail: lisa.grantdawson@ousd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/26/2024	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

**FORM CC
WORKER'S
COMPENSATION
CERTIFICATION**

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 33,314,821.00
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ 33,314,821.00

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

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

Signed *Lisa Grant-Dawson*
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: June 26, 2024

For additional information on this certification, please contact:

Name: Lisa Grant-Dawson
Title: Chief Business Officer
Telephone: _____
E-mail: lisa.grantdawson@ousd.org

**FORM CEA
CURRENT EXPENSE
FORMULA ACTUALS**

Budget, July 1
2023-24 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	277,314,151.83	301	0.00	303	277,314,151.83	305	4,178,170.59		307	277,314,151.83	309
2000 - Classified Salaries	137,118,915.15	311	3,066,173.56	313	134,052,741.59	315	936,008.39	1,782,213.00	317	132,270,528.59	319
3000 - Employee Benefits	214,147,013.11	321	783,122.35	323	213,363,890.76	325	1,949,859.18	2,482,105.00	327	210,881,785.76	329
4000 - Books, Supplies Equip Replace. (6500)	63,320,900.72	331	175,707.56	333	63,145,193.16	335	4,697,576.35	5,188,176.00	337	57,957,017.16	339
5000 - Services . . . & 7300 - Indirect Costs	201,763,395.75	341	2,830,552.08	343	198,932,843.67	345	77,751,003.97	77,986,236.00	347	120,946,607.67	349
TOTAL					886,808,821.01	365			TOTAL	799,370,091.01	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	225,172,458.72	375
2. Salaries of Instructional Aides Per EC 41011.	2100	23,780,608.52	380
3. STRS.	3101 & 3102	55,870,757.16	382
4. PERS.	3201 & 3202	8,322,782.39	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	6,457,293.63	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	48,564,415.52	385
7. Unemployment Insurance.	3501 & 3502	313,282.01	390
8. Workers' Compensation Insurance.	3601 & 3602	9,055,217.79	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	725,685.04	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		378,262,500.78	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		311,075.17	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		378,262,500.78	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		47.32%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	47.32%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	7.68%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	799,370,091.01
5. Deficiency Amount (Part III, Line 3 times Line 4)	61,391,622.99
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
The District is adding expenditures in COVID Resources 3218,3219,5634 - No Teacher IA Salaries	

**FORM CEB
CURRENT EXPENSE
FORMULA BUDGET**

Budget, July 1
2024-25 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	268,262,773.15	301	0.00	303	268,262,773.15	305	3,130,804.56		307	265,131,968.59	309
2000 - Classified Salaries	126,576,203.44	311	1,032,277.90	313	125,543,925.54	315	832,129.53		317	124,711,796.01	319
3000 - Employee Benefits	226,730,989.72	321	449,958.68	323	226,281,031.04	325	1,805,102.85		327	224,475,928.19	329
4000 - Books, Supplies Equip Replace. (6500)	78,475,223.88	331	333,046.12	333	78,142,177.76	335	3,354,408.44		337	74,787,769.32	339
5000 - Services . . & 7300 - Indirect Costs	152,944,186.39	341	2,661,411.00	343	150,282,775.39	345	69,377,488.67		347	80,905,286.72	349
TOTAL					848,512,682.88	365	TOTAL		770,012,748.83	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	216,602,197.93 375
2. Salaries of Instructional Aides Per EC 41011.	2100	23,129,208.67 380
3. STRS.	3101 & 3102	55,626,538.06 382
4. PERS.	3201 & 3202	9,104,544.78 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	7,648,830.66 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	54,582,150.52 385
7. Unemployment Insurance.	3501 & 3502	207,234.20 390
8. Workers' Compensation Insurance.	3601 & 3602	8,648,095.45 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	791,218.83 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	376,340,019.10	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	274,916.23	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	376,065,102.87	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	48.84%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	48.84%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.16%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	770,012,748.83
5. Deficiency Amount (Part III, Line 3 times Line 4)	47,432,785.33

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

**FORM DEBT
SCHEDULE OF
LONG TERM
LIABILITIES**

Budget, July 1
2023-24 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,137,388,065.00	(87,363,065.00)	1,050,025,000.00			1,050,025,000.00	57,800,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	56,454,566.00	52,429,282.00	108,883,848.00		10,937,579.00	97,946,269.00	10,937,579.00
Net Pension Liability	554,211,298.00		554,211,298.00		54,610,497.00	499,600,801.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	5,665,126.10		5,665,126.10	4,122,426.00	0.00	9,787,552.10	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,753,719,055.10	(34,933,783.00)	1,718,785,272.10	4,122,426.00	65,548,076.00	1,657,359,622.10	68,737,579.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		11,842,548.00	11,842,548.00		5,774,877.00	6,067,671.00	1,987,020.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	11,842,548.00	11,842,548.00	0.00	5,774,877.00	6,067,671.00	1,987,020.00

**FORM CASH
CASHFLOW
WORKSHEET**

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			349,361,439.29	295,603,600.58	275,817,265.61	278,453,946.16	278,026,926.54	347,567,554.99	318,000,267.89	308,986,757.68
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		13,029,950.00	13,029,950.00	43,448,905.00	23,496,988.00	23,453,910.00	43,448,905.00	23,478,790.00	23,003,515.00
Property Taxes	8020-8079		544,048.72	7,527,999.85	6,578,212.23		75,016,989.21	(798,437.24)	920.79	34,997,162.04
Miscellaneous Funds	8080-8099			(2,529,984.00)	(5,059,967.00)	(3,416,390.00)	(3,373,312.00)	(3,373,312.00)	(1,850,194.00)	(3,373,312.00)
Federal Revenue	8100-8299			1,581,527.42	713,165.41	21,565,938.74	989,627.58	(227,042.67)	1,796,028.94	4,807,184.94
Other State Revenue	8300-8599		3,666,567.00	9,829,237.78	8,893,551.23	23,072,628.58	8,023,886.76	11,973,993.34	12,940,041.70	8,858,580.00
Other Local Revenue	8600-8799		10,642,586.06	8,149,805.74	1,094,817.58	549,814.78	25,637,318.51	11,088,994.60	11,541,607.36	3,071,831.04
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			27,883,151.78	37,588,536.79	55,668,684.45	65,268,980.10	129,748,420.06	62,113,101.03	47,907,194.79	71,364,961.02
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,486,459.35	23,128,736.28	24,629,096.31	24,869,642.49	25,177,592.59	26,714,062.70	24,849,735.70	25,773,192.31
Classified Salaries	2000-2999		6,087,873.47	8,231,094.22	9,956,553.40	10,110,726.87	11,046,997.52	25,073,917.53	11,005,991.73	10,374,498.17
Employee Benefits	3000-3999		5,801,234.83	15,134,794.48	16,462,560.41	16,744,604.55	16,906,865.85	18,771,887.68	16,948,330.39	17,184,781.60
Books and Supplies	4000-4999		31,693.81	1,897,490.02	3,428,081.66	3,260,107.54	3,342,573.06	1,210,470.31	648,421.00	1,218,720.89
Services	5000-5999		1,198,177.30	5,212,007.39	5,060,512.31	12,644,159.27	16,077,129.71	14,480,412.83	15,502,070.85	12,072,834.23
Capital Outlay	6000-6999		(714.72)	618,631.25	446,209.64	986,645.72	207,867.45	256,834.79	480,542.70	593,112.91
Other Outgo	7000-7499		20,069.67		(243,286.44)	(18,691.96)		(44,289.33)	268,741.03	
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			17,624,793.71	54,222,753.64	59,739,727.29	68,597,194.48	72,759,026.18	86,463,296.51	69,703,833.40	67,217,140.11
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(2,224,847.72)	(3,204,054.87)	428,677.62	(75,234.20)	79,212.57	(46,582.80)	(9,231,444.01)	(48,318.49)	(165,370.57)
Accounts Receivable	9200-9299	(59,419,396.18)	8,666,866.93	2,693,517.52	5,244,370.85	20,628,256.50	5,451,586.85	(939,437.06)	4,270,381.34	3,865,518.14
Due From Other Funds	9310	(290,783.91)		81,303.05	(99,375.45)	99,375.44	209,480.87	(2,198.02)		
Stores	9320									
Prepaid Expenditures	9330	(393,394.99)	321,353.45	27,000.00						
Other Current Assets	9340	(71,320.72)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(62,399,743.52)	5,784,165.51	3,230,498.19	5,069,761.20	20,806,844.51	5,614,484.92	(10,173,079.09)	4,222,062.85	3,700,147.57
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	102,415,761.96	69,798,254.04	(2,577,251.15)	(2,147,446.48)	3,237,250.96	(9,012,767.46)	(4,954,750.46)	(8,561,065.55)	(1,764,377.82)
Due To Other Funds	9610	3,209,204.03	2,108.25	1,132,852.01	(1,774.04)		2,076,017.81	(1,237.01)		
Current Loans	9640									
Unearned Revenues	9650	23,006,672.57		7,827,015.45	511,258.33	14,668,398.79				
Deferred Inflows of Resources	9690									
SUBTOTAL		128,631,638.56	69,800,362.29	6,382,616.31	(1,637,962.19)	17,905,649.75	(6,936,749.65)	(4,955,987.47)	(8,561,065.55)	(1,764,377.82)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(191,031,382.08)	(64,016,196.78)	(3,152,118.12)	6,707,723.39	2,901,194.76	12,551,234.57	(5,217,091.62)	12,783,128.40	5,464,525.39
E. NET INCREASE/DECREASE (B - C + D)			(53,757,838.71)	(19,786,334.97)	2,636,680.55	(427,019.62)	69,540,628.45	(29,567,287.10)	(9,013,510.21)	9,612,346.30
F. ENDING CASH (A + E)			295,603,600.58	275,817,265.61	278,453,946.16	278,026,926.54	347,567,554.99	318,000,267.89	308,986,757.68	318,599,103.98
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		318,599,103.98	382,707,788.22	334,914,482.98	334,786,108.45				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	29,351,184.00	23,003,515.00	23,003,515.00	13,003,515.00	0.00	30,050,147.00	324,802,789.00	324,802,789.00
Property Taxes	8020-8079	71,751,229.17	(26,361,098.29)	27,466,675.30	17,466,675.30		(16,099,432.00)	198,090,945.08	198,090,945.00
Miscellaneous Funds	8080-8099	(6,744,738.00)	(3,372,372.00)	(1,289,654.00)	(1,289,654.00)		(5,138,036.00)	(40,810,925.00)	(40,810,925.00)
Federal Revenue	8100-8299	3,039,293.59	38,495,934.92	3,879,000.74	3,879,000.74		(28,316,739.54)	52,202,920.81	52,202,920.81
Other State Revenue	8300-8599	12,864,509.16	8,978,917.00	16,565,383.06	8,565,383.00		21,771,822.46	156,004,501.07	156,004,501.07
Other Local Revenue	8600-8799	20,380,095.49	546,290.15	15,923,636.00	1,923,636.00		(33,667,430.60)	76,883,002.71	76,883,002.71
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979			76,442.00	(76,442.00)			0.00	0.00
TOTAL RECEIPTS		130,641,573.41	41,291,186.78	85,624,998.10	43,472,114.04	0.00	(31,399,668.68)	767,173,233.67	767,173,233.59
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	25,492,094.24	25,329,560.62	29,412,467.52	25,000,000.00	0.00	(16,599,866.96)	268,262,773.15	268,262,773.15
Classified Salaries	2000-2999	10,492,257.95	10,406,849.42	15,607,907.35	10,374,498.00		(12,192,962.19)	126,576,203.44	126,576,203.44
Employee Benefits	3000-3999	17,161,916.74	16,957,406.11	19,210,447.78	16,744,604.55		32,701,554.75	226,730,989.72	226,730,989.72
Books and Supplies	4000-4999	1,148,963.68	6,815,779.73	5,855,831.74	8,000,000.00		41,617,090.44	78,475,223.88	78,475,223.88
Services	5000-5999	12,791,599.41	23,903,089.85	22,122,083.91	14,480,412.00		(615,169.68)	154,929,319.38	154,929,319.38
Capital Outlay	6000-6999	208,030.38	631,526.44	884,662.98	5,126,149.00		(4,796,921.17)	5,642,577.37	5,642,577.37
Other Outgo	7000-7499	(276,749.16)	593,633.59				6,454,442.43	6,753,869.83	6,753,869.83
Interfund Transfers Out	7600-7629				3,000,000.00			3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		67,018,113.24	84,637,845.76	93,093,401.28	82,725,663.55	0.00	46,568,167.62	870,370,956.77	870,370,956.77
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	9,050,032.06	(27,902.97)	(42,087.78)	(143,693.67)			(3,426,767.11)	
Accounts Receivable	9200-9299	(101,793.44)	1,110,600.25	3,450,102.98	121,126.00			54,461,096.86	
Due From Other Funds	9310		(500,000.00)	500,000.00				288,585.89	
Stores	9320							0.00	
Prepaid Expenditures	9330	(129,508.07)						218,845.38	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		8,818,730.55	582,697.28	3,908,015.20	(22,567.67)	0.00	0.00	51,541,761.02	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	8,333,506.48	5,029,343.54	(3,432,013.45)	4,223,636.03			58,172,318.68	
Due To Other Funds	9610							3,207,967.02	
Current Loans	9640							0.00	
Unearned Revenues	9650							23,006,672.57	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		8,333,506.48	5,029,343.54	(3,432,013.45)	4,223,636.03	0.00	0.00	84,386,958.27	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		485,224.07	(4,446,646.26)	7,340,028.65	(4,246,203.70)	0.00	0.00	(32,845,197.25)	
E. NET INCREASE/DECREASE (B - C + D)		64,108,684.24	(47,793,305.24)	(128,374.53)	(43,499,753.21)	0.00	(77,967,836.30)	(136,042,920.35)	(103,197,723.18)
F. ENDING CASH (A + E)		382,707,788.22	334,914,482.98	334,786,108.45	291,286,355.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								213,318,518.94	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		291,286,355.24	291,286,355.24	291,286,355.24	291,286,355.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								291,286,355.24	

**FORM ESMOE
ESSA MAINTENANCE
OF EFFORT**

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	923,946,360.16
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	139,200,922.85
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	15,009,027.90
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,094,903.00
4. Other Transfers Out	All	9200	7200-7299	8,820,677.22
5. Interfund Transfers Out	All	9300	7600-7629	3,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,953,176.63
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>30,877,784.75</p>
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	<p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439 minus 8000-8699</p>	<p>9,191,702.91</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>763,059,355.47</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>30,478.43</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>25,036.05</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	613,254,146.83	20,494.80
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	613,254,146.83	20,494.80
B. Required effort (Line A.2 times 90%)	551,928,732.15	18,445.32
C. Current year expenditures (Line I.E and Line II.B)	763,059,355.47	25,036.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

**FORM ICR
INDIRECT COST
RATE**

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 20,548,248.93
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 607,973,367.72

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.38%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 16,526,715.20
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 10,078,276.09

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	175,154.14
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,424,303.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	567.84
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	29,205,016.27
9. Carry-Forward Adjustment (Part IV, Line F)	(1,932,491.28)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,272,524.99
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	506,304,854.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	161,230,058.39
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	54,163,403.51
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,945,792.04
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	80,836.20
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,278,938.18
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	271,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,383,832.71
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	10,447,252.41
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	69,300,637.80
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	16,232.16
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,643,172.61
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	27,684,950.60
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	22,660,855.44
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	880,411,816.83
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	3.32%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	3.10%

Part IV - Carry-forward Adjustment

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

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	29,205,016.27
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(3,844,741.23)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.10%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.10%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.97%) times Part III, Line B19); zero if positive	(1,932,491.28)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,932,491.28)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.10%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-966245.64) is applied to the current year calculation and the remainder (\$-966245.64) is deferred to one or more future years:	3.21%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-644163.76) is applied to the current year calculation and the remainder (\$-1288327.52) is deferred to one or more future years:	3.24%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,932,491.28)

Approved indirect cost rate: 3.10%

Highest rate used in any program: 3.97%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	18,383,699.96	460,050.49	2.50%
01	3010	19,308,638.45	600,491.07	3.11%
01	3182	4,521,158.37	140,162.54	3.10%
01	3213	43,136,849.13	746,815.86	1.73%
01	3225	2,500,981.51	79,855.69	3.19%
01	3310	7,395,105.00	215,038.00	2.91%
01	3311	391,072.00	12,123.00	3.10%
01	3312	2,399,377.23	74,380.00	3.10%
01	3315	197,710.00	6,130.00	3.10%
01	3318	34,890.00	1,081.00	3.10%
01	3327	371,980.60	11,531.40	3.10%
01	3345	1,939.00	77.00	3.97%
01	3385	201,175.00	6,236.00	3.10%
01	3395	14,361.00	446.00	3.11%
01	3410	500,391.00	15,512.00	3.10%
01	3515	13,148.00	352.00	2.68%
01	3550	596,666.00	18,744.00	3.14%
01	4035	2,236,690.64	69,337.41	3.10%
01	4124	2,360,426.64	70,507.20	2.99%
01	4127	2,843,730.93	88,155.66	3.10%
01	4203	2,067,063.62	64,078.16	3.10%
01	4510	41,050.44	1,272.56	3.10%
01	5810	10,765,242.75	68,744.97	0.64%
01	6010	3,615,493.87	112,036.18	3.10%
01	6211	1,557,116.13	48,270.62	3.10%
01	6266	3,387,370.55	61,283.58	1.81%
01	6385	632,604.08	19,691.84	3.11%
01	6386	545,202.27	17,270.00	3.17%
01	6387	3,081,636.59	92,369.00	3.00%
01	6388	4,992,227.00	155,214.00	3.11%
01	6500	132,015,318.80	4,094,064.55	3.10%
01	6515	6,446.00	200.00	3.10%
01	6520	308,846.00	9,574.00	3.10%
01	6546	2,348,413.19	72,800.81	3.10%
01	6547	2,176,872.94	67,483.06	3.10%
01	6690	117,004.00	3,627.00	3.10%

Budget, July 1
2023-24 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	7085	1,496,882.92	25,762.98	1.72%
01	7220	778,099.56	24,117.05	3.10%
01	7339	427,918.03	11,327.97	2.65%
01	7370	164,271.26	5,459.18	3.32%
01	7422	1,711,233.64	53,048.24	3.10%
01	7435	2,661,671.64	60,580.82	2.28%
01	7810	9,092,213.98	164,890.78	1.81%
01	9010	62,535,915.20	61,936.35	0.10%
11	6391	3,099,076.57	92,087.99	2.97%
12	5025	883,468.73	28,888.27	3.27%
12	5058	116,331.12	3,606.24	3.10%
12	5160	556,362.06	17,662.76	3.17%
12	6052	7,274.00	226.00	3.11%
12	6053	1,810,845.68	48,334.59	2.67%
12	6105	18,418,286.30	568,353.53	3.09%
12	6127	26,953.35	862.28	3.20%
12	6128	710,265.87	26,836.25	3.78%
12	7810	931,157.00	29,759.37	3.20%
12	9010	3,902,193.49	114,513.44	2.93%
13	5310	12,628,272.14	460,887.00	3.65%
13	5320	9,597,057.66	309,909.00	3.23%
13	7810	238,750.00	7,401.00	3.10%

FORM L
LOTTERY

Budget, July 1
2023-24 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	242,892.92		1,473,704.75	1,716,597.67
2. State Lottery Revenue	8560	6,131,495.77		2,563,444.22	8,694,939.99
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,374,388.69	0.00	4,037,148.97	10,411,537.66
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,120,592.75		0.00	3,120,592.75
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,115,617.37		0.00	1,115,617.37
4. Books and Supplies	4000-4999	77,176.04		2,929,319.90	3,006,495.94
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,061,002.53			2,061,002.53
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			220,787.44	220,787.44
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,374,388.69	0.00	3,150,107.34	9,524,496.03
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	887,041.63	887,041.63
D. COMMENTS:					
The District has budgeted and paid for licensing agreements for textbook related materials. Object 5846					

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

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

**FORM MYP
MULTIYEAR
PROJECTION**

Description	Object Codes	2024-25 Budget (Form 01) (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	477,734,448.00	1.46%	484,732,772.00	3.28%	500,626,720.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	10,569,766.98	4.05%	10,998,277.21	5.42%	11,594,897.88
4. Other Local Revenues	8600-8799	10,929,183.85	-6.57%	10,210,806.76	-0.98%	10,110,568.10
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	(130,783,523.53)	2.75%	(134,380,913.00)	4.10%	(139,891,899.00)
6. Total (Sum lines A1 thru A5c)		368,449,875.30	0.84%	371,560,942.97	2.93%	382,440,286.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				178,298,737.01		181,864,711.75
b. Step & Column Adjustment				3,565,974.74		3,637,294.24
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	178,298,737.01	2.00%	181,864,711.75	2.00%	185,502,005.99
2. Classified Salaries						
a. Base Salaries				59,848,789.95		60,896,143.77
b. Step & Column Adjustment				1,047,353.82		1,065,682.52
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	59,848,789.95	1.75%	60,896,143.77	1.75%	61,961,826.29
3. Employee Benefits	3000-3999	118,442,136.20	5.03%	124,395,523.42	5.04%	130,665,981.54
4. Books and Supplies	4000-4999	42,339,662.93	2.86%	43,550,577.28	2.87%	44,800,478.85
5. Services and Other Operating Expenditures	5000-5999	53,693,784.02	3.35%	55,493,478.85	3.35%	57,351,117.56
6. Capital Outlay	6000-6999	2,020,415.21	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,115,699.00	0.00%	2,115,699.00	0.00%	2,115,699.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,774,580.02)	0.00%	(12,774,580.02)	0.00%	(12,774,580.02)
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)				(82,664,040.62)		(90,516,302.85)
11. Total (Sum lines B1 thru B10)		446,984,644.30	-15.91%	375,877,513.43	1.66%	382,106,226.36
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(78,534,769.00)		(4,316,570.46)		334,060.62

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		109,892,044.84		31,357,275.84		27,040,705.38
2. Ending Fund Balance (Sum lines C and D1)		31,357,275.84		27,040,705.38		27,374,766.00
3. Components of Ending Fund Balance						
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	279,944.70		279,945.00		279,945.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,111,128.70		26,610,760.38		26,944,821.00
2. Unassigned/Unappropriated	9790	4,816,202.44		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,357,275.84		27,040,705.38		27,374,766.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,111,128.70		26,610,760.38		26,944,821.00
c. Unassigned/Unappropriated	9790	4,816,202.44		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		30,927,331.14		26,610,760.38		26,944,821.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>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 § 2.93% 2025-26 § 3.08% 2026-27 Assume (3) Average 81-82 % UPP Unduplicated FRPWEL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs o 2.0% 2023-24 o 2.0% 2024-25 o 2.0% 2025-26 Ø Assume no change in Interest Earning -- Add Answer Ø Assume Lottery Funding o \$177 per annual ADA (Unrestricted) o \$72 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$120 million (2024-25) \$122.6 million (2025-26) \$124.8 million (2026-27) Ø Assume contribution to Transportation of \$10 million (2023-24) Ø Assume Restricted Routine Maintenance in (2024-25) of \$25 Million Ø Assume Restricted Routine Maintenance in (2025-26) of \$24.5 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$25.9 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 12.95% (2023-24)10.25% (2024-25) & 8.5% (2025-26 and 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 Ø Assume California CPI (consumer Price Index) of 3.1% (2024-25) 2.86% (2025-26) & 2.87% (2026-27) 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. 2023-24 2024-25 2025-26 2026-27 UPP 80.09% 81.47% 82.57% 83% Projected ADA 30,478.43 30,056.92 29,861.02 29,665.10 Funded ADA 31,972.37 30,798.77 30,137.85 30,129.93 The District has modeled all staffing increases, reductions, and eliminations presumed to be ongoing in 2024-25 and the out years and included the Attachment B Budget Adjustments. 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 § 2.93% 2025-26 § 3.08% 2026-27 Assume (3) Average 81-82 % UPP Unduplicated FRPWEL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs o 2.0% 2023-24 o 2.0% 2024-25 o 2.0% 2025-26 Ø Assume no change in Interest Earning -- Add Answer Ø Assume Lottery Funding o \$177 per annual ADA (Unrestricted) o \$72 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$120 million (2024-25) \$122.6 million (2025-26) \$124.8 million (2026-27) Ø Assume contribution to Transportation of \$10 million (2023-24) Ø Assume Restricted Routine Maintenance in (2024-25) of \$25 Million Ø Assume Restricted Routine Maintenance in (2025-26) of \$24.5 Milli</p>						

Description	Object Codes	2024-25 Budget (Form 01) (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	4,348,361.00	0.00%	4,348,361.00	0.00%	4,348,361.00
2. Federal Revenues	8100-8299	52,202,920.81	-5.00%	49,593,935.80	0.00%	49,593,935.80
3. Other State Revenues	8300-8599	145,434,734.09	2.39%	148,910,636.09	2.55%	152,714,303.76
4. Other Local Revenues	8600-8799	65,953,818.86	0.00%	65,953,798.33	0.00%	65,953,795.47
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	130,783,523.53	2.75%	134,380,913.02	4.10%	139,891,898.88
6. Total (Sum lines A1 thru A5c)		398,723,358.29	1.12%	403,187,644.24	2.31%	412,502,294.91
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				89,964,036.14		91,495,712.73
b. Step & Column Adjustment				1,799,280.72		1,829,914.25
c. Cost-of-Living Adjustment				(267,604.13)		(1,068,958.82)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,964,036.14	1.70%	91,495,712.73	0.83%	92,256,668.16
2. Classified Salaries						
a. Base Salaries				66,727,413.49		67,109,099.63
b. Step & Column Adjustment				1,167,729.74		1,174,409.24
c. Cost-of-Living Adjustment						
d. Other Adjustments				(786,043.60)		(1,935,997.19)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,727,413.49	0.57%	67,109,099.63	-1.13%	66,347,511.68
3. Employee Benefits	3000-3999	108,288,853.52	3.36%	111,929,057.97	2.86%	115,125,913.14
4. Books and Supplies	4000-4999	36,135,560.95	2.75%	37,130,544.19	-12.42%	32,519,203.24
5. Services and Other Operating Expenditures	5000-5999	101,235,535.36	-1.43%	99,784,464.53	-0.98%	98,802,093.17
6. Capital Outlay	6000-6999	3,622,162.16	0.00%	3,622,162.16	-2.76%	3,522,162.16
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,623,303.82	0.00%	6,623,303.82	0.00%	6,623,303.82
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,789,447.03	0.00%	10,789,447.03	-4.15%	10,341,300.44
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)		423,386,312.47	1.20%	428,483,792.06	-0.69%	425,538,155.81
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(24,662,954.18)		(25,296,147.82)		(13,035,860.90)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		157,619,458.99		132,956,504.81		107,660,356.99
2. Ending Fund Balance (Sum lines C and D1)		132,956,504.81		107,660,356.99		94,624,496.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	132,956,504.81		107,660,356.99		100,267,440.16
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		(5,642,944.07)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		132,956,504.81		107,660,356.99		94,624,496.09
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>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 § 2.93% 2025-26 § 3.08% 2026-27 Assume (3) Average 81-82 % UPP Unduplicated FRPM/EL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs o 2.0% 2023-24 o 2.0% 2024-25 o 2.0% 2025-26 Ø Assume no change in Interest Earning -- Add Answer Ø Assume Lottery Funding o \$177 per annual ADA (Unrestricted) o \$72 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$120 million (2024-25) \$122.6 million (2025-26) \$124.8 million (2026-27) Ø Assume contribution to Transportation of \$10 million (2023-24) Ø Assume Restricted Routine Maintenance in (2024-25) of \$25 Million Ø Assume Restricted Routine Maintenance in (2025-26) of \$24.5 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$25.9 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 12.95% (2023-24)10.25% (2024-25) & 8.5% (2025-26 and 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 Ø Assume California CPI (consumer Price Index) of 3.1% (2024-25) 2.86% (2025-26) & 2.87% (2026-27) 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. 2023-24 2024-25 2025-26 2026-27 UPP 80.09% 81.47% 82.57% 83% Projected ADA 30,478.43 30,056.92 29,861.02 29,665.10 Funded ADA 31,972.37 30,798.77 30,137.85 30,129.93 The District has modeled all staffing increases, reductions, and eliminations presumed to be ongoing in 2024-25 and the out years and included the Attachment B Budget Adjustments.</p>						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2024-25 Budget (Form 01) (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	482,082,809.00	1.45%	489,081,133.00	3.25%	504,975,081.00
2. Federal Revenues	8100-8299	52,202,920.81	-5.00%	49,593,935.80	0.00%	49,593,935.80
3. Other State Revenues	8300-8599	156,004,501.07	2.50%	159,908,913.30	2.75%	164,309,201.64
4. Other Local Revenues	8600-8799	76,883,002.71	-0.93%	76,164,605.09	-0.13%	76,064,363.57
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	.02	-700.00%	(.12)
6. Total (Sum lines A1 thru A5c)		767,173,233.59	0.99%	774,748,587.21	2.61%	794,942,581.89
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				268,262,773.15		273,360,424.48
b. Step & Column Adjustment				5,365,255.46		5,467,208.49
c. Cost-of-Living Adjustment				(267,604.13)		(1,068,958.82)
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	268,262,773.15	1.90%	273,360,424.48	1.61%	277,758,674.15
2. Classified Salaries						
a. Base Salaries				126,576,203.44		128,005,243.40
b. Step & Column Adjustment				2,215,083.56		2,240,091.76
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(786,043.60)		(1,935,997.19)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	126,576,203.44	1.13%	128,005,243.40	0.24%	128,309,337.97
3. Employee Benefits	3000-3999	226,730,989.72	4.23%	236,324,581.39	4.01%	245,791,894.68
4. Books and Supplies	4000-4999	78,475,223.88	2.81%	80,681,121.47	-4.17%	77,319,682.09
5. Services and Other Operating Expenditures	5000-5999	154,929,319.38	0.23%	155,277,943.38	0.56%	156,153,210.73
6. Capital Outlay	6000-6999	5,642,577.37	-35.81%	3,622,162.16	-2.76%	3,522,162.16
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,739,002.82	0.00%	8,739,002.82	0.00%	8,739,002.82
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,985,132.99)	0.00%	(1,985,132.99)	22.58%	(2,433,279.58)
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				(82,664,040.62)		(90,516,302.85)
11. Total (Sum lines B1 thru B10)		870,370,956.77	-7.58%	804,361,305.49	0.41%	807,644,382.17
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(103,197,723.18)		(29,612,718.28)		(12,701,800.28)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		267,511,503.83		164,313,780.65		134,701,062.37
2. Ending Fund Balance (Sum lines C and D1)		164,313,780.65		134,701,062.37		121,999,262.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	132,956,504.81		107,660,356.99		100,267,440.16
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	279,944.70		279,945.00		279,945.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,111,128.70		26,610,760.38		26,944,821.00
2. Unassigned/Unappropriated	9790	4,816,202.44		0.00		(5,642,944.07)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		164,313,780.65		134,701,062.37		121,999,262.09
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,111,128.70		26,610,760.38		26,944,821.00
c. Unassigned/Unappropriated	9790	4,816,202.44		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(5,642,944.07)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		30,927,331.14		26,610,760.38		21,301,876.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.55%		3.31%		2.64%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		30,056.92		29,861.02		29,655.10
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		870,370,956.77		804,361,305.49		807,644,382.17
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)						
		870,370,956.77		804,361,305.49		807,644,382.17
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		17,407,419.14		24,130,839.16		24,229,331.47
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		17,407,419.14		24,130,839.16		24,229,331.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		NO

**FORM SIAA
SUMMARY OF
INTERFUND ACTIVITIES
ALL FUNDS**

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(464,174.06)	0.00	(1,709,327.72)				
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							2,198.02	1,237.01
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	92,087.99	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,340,700.00	0.00	839,042.73	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(876,525.94)	778,197.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,237.01	2,198.02
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Budget, July 1
2023-24 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,340,700.00	(1,340,700.00)	1,709,327.72	(1,709,327.72)	3,000,000.00	3,000,000.00	3,435.03	3,435.03

**FORM SIAB
SUMMARY OF
INTERFUND ACTIVITIES**

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(614,521.00)	0.00	(1,985,132.99)				
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	137,294.54	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,470,376.00	0.00	1,128,127.55	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(855,855.00)	719,710.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,000,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,470,376.00	(1,470,376.00)	1,985,132.99	(1,985,132.99)	3,000,000.00	3,000,000.00		

**FORM TRC-
BUDGET &
ESTIMATED ACTUALS**

Budget, July 1
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 - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) has not been provided.	<u>Exception</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. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

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

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

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

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

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

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

Budget, July 1
Estimated Actuals 2023-24
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**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **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

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (Fatal) - 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**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	1100	9790	(\$104,455.84)
Explanation: The District will balance its resources at YE Close.			
01	7435	8590	(\$7,738,559.00)
Explanation: The District will true up its revenue actuals at YE Close.			

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) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	7435	(\$7,738,559.00)
Explanation: The District will balance this resource by year end.		

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**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

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

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

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**

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

FORM 01CS
CRITERIA AND
STANDARDS

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	30,056.92	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	33,911	33,878		
Charter School				
Total ADA	33,911	33,878	0.1%	Met
Second Prior Year (2022-23)				
District Regular	33,239	33,226		
Charter School				
Total ADA	33,239	33,226	0.0%	Met
First Prior Year (2023-24)				
District Regular	32,096	31,925		
Charter School		0		
Total ADA	32,096	31,925	0.5%	Met
Budget Year (2024-25)				
District Regular	30,799			
Charter School	0			
Total ADA	30,799			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	34,374	46,600		
Charter School				
Total Enrollment	34,374	46,600	N/A	Met
Second Prior Year (2022-23)				
District Regular	34,178	45,741		
Charter School				
Total Enrollment	34,178	45,741	N/A	Met
First Prior Year (2023-24)				
District Regular	33,683	45,002		
Charter School				
Total Enrollment	33,683	45,002	N/A	Met
Budget Year (2024-25)				
District Regular	33,753			
Charter School				
Total Enrollment	33,753			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District has an uptick in enrollment for TK programs.

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	29,379	46,600	
Charter School		0	
Total ADA/Enrollment	29,379	46,600	63.0%
Second Prior Year (2022-23)			
District Regular	29,922	45,741	
Charter School	0		
Total ADA/Enrollment	29,922	45,741	65.4%
First Prior Year (2023-24)			
District Regular	30,478	45,002	
Charter School			
Total ADA/Enrollment	30,478	45,002	67.7%
		Historical Average Ratio:	65.4%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		65.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	30,057	33,753		
Charter School	0			
Total ADA/Enrollment	30,057	33,753	89.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	29,861	33,533		
Charter School				
Total ADA/Enrollment	29,861	33,533	89.0%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	29,665			
Charter School		33,313		
Total ADA/Enrollment	29,665	33,313	89.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The Enrollment includes charters which reduces the ratio.

4. **CRITERION: LCFF Revenue**

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	31,924.72	30,798.77	30,178.00	30,130.00
b. Prior Year ADA (Funded)		31,924.72	30,798.77	30,178.00
c. Difference (Step 1a minus Step 1b)		(1,125.95)	(620.77)	(48.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.53%)	(2.02%)	(.16%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		477,734,448.00	484,732,772.00	500,676,720.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		5,111,758.59	14,202,670.22	15,420,842.98
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(2.46%)	.91%	2.92%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.46% to -1.46%	-0.09% to 1.91%	1.92% to 3.92%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	198,090,945.00	198,090,945.00	209,636,015.00	209,636,015.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	528,862,047.00	522,893,734.00	530,592,774.00	546,495,261.00
District's Projected Change in LCFF Revenue:		(1.13%)	1.47%	3.00%
LCFF Revenue Standard		-3.46% to -1.46%	-0.09% to 1.91%	1.92% to 3.92%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The 2024-25 Year has a reducing on COLA and a significant drop in ADA driving the revenue projection down..

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	279,607,625.46	
Second Prior Year (2022-23)	303,529,004.17	351,726,435.12	86.3%
First Prior Year (2023-24)	339,567,921.05	403,192,494.90	84.2%
	Historical Average Ratio:		85.8%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	356,589,663.16		
1st Subsequent Year (2025-26)	367,156,378.94	372,877,513.43	98.5%	Not Met
2nd Subsequent Year (2026-27)	378,129,813.82	379,106,226.36	99.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District has several salary bases expenditures that are residing in an Object 4394 due to recent tentative agreements with UAOS that was settled after the Budget Development data was rolled into the budget model, including the salary schedules. These schedules are unable to be adjusted after the roll, so the District maintained the net increase in the 4394 Object Code to reflect the expense. The misalignment of teh 1-3's with the 4394 Object Code Carries forward in the MYP, but will be correctly stated at First Interim.

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.46%)	.91%	2.92%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.46% to 7.54%	-9.09% to 10.91%	-7.08% to 12.92%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.46% to 2.54%	-4.09% to 5.91%	-2.08% to 7.92%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	139,358,432.15		
Budget Year (2024-25)	52,202,920.81	(62.54%)	Yes
1st Subsequent Year (2025-26)	49,593,935.80	(5.00%)	Yes
2nd Subsequent Year (2026-27)	49,593,935.80	0.00%	No

Explanation:
(required if Yes)

Federal Revenue: The District has reduced its revenue projections due to the Sunsetting of COVID Funds. Full allocations for Community Schools and Expanded Learning in 2023-24 result in unspent resources residing in Restricted Fund Balances. Books and supplies is holding salary increases intended to be reported in Objects 1-3 as noted above. Additionally, Expenditures from Federal Resources that have sunsetted will drive expenditures down in Books and Supplies and Services and Other Operating.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	174,329,527.22		
Budget Year (2024-25)	156,004,501.07	(10.51%)	Yes
1st Subsequent Year (2025-26)	159,908,913.30	2.50%	No
2nd Subsequent Year (2026-27)	164,309,201.64	2.75%	No

Explanation:
(required if Yes)

Federal Revenue: The District has reduced its revenue projections due to the Sunsetting of COVID Funds. Full allocations for Community Schools and Expanded Learning in 2023-24 result in unspent resources residing in Restricted Fund Balances. Books and supplies is holding salary increases intended to be reported in Objects 1-3 as noted above. Additionally, Expenditures from Federal Resources that have sunsetted will drive expenditures down in Books and Supplies and Services and Other Operating.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	105,443,595.40		
Budget Year (2024-25)	76,883,002.71	(27.09%)	Yes
1st Subsequent Year (2025-26)	76,164,605.09	(.93%)	No
2nd Subsequent Year (2026-27)	76,064,363.57	(.13%)	No

Explanation:
(required if Yes)

The District received Kaiser, Cal Fire Planning Grant, and other investments that are not expected to be received in the subsequent years; thus, the other local projection declined.

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

First Prior Year (2023-24)	63,320,900.72		
Budget Year (2024-25)	78,475,223.88	23.93%	Yes
1st Subsequent Year (2025-26)	80,681,121.47	2.81%	No
2nd Subsequent Year (2026-27)	77,319,682.09	(4.17%)	Yes

Explanation:
(required if Yes)

Federal Revenue: The District has reduced its revenue projections due to the Sunsetting of COVID Funds. Full allocations for Community Schools and Expanded Learning in 2023-24 result in unspent resources residing in Restricted Fund Balances. Books and supplies is holding salary increases intended to be reported in Objects 1-3 as noted above. Additionally, Expenditures from Federal Resources that have sunsetted will drive expenditures down in Books and Supplies and Services and Other Operating.

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

First Prior Year (2023-24)	203,472,723.47		
Budget Year (2024-25)	154,929,319.38	(23.86%)	Yes
1st Subsequent Year (2025-26)	155,277,943.38	.23%	No
2nd Subsequent Year (2026-27)	156,153,210.73	.56%	No

Explanation:
(required if Yes)

Federal Revenue: The District has reduced its revenue projections due to the Sunsetting of COVID Funds. Full allocations for Community Schools and Expanded Learning in 2023-24 result in unspent resources residing in Restricted Fund Balances. Books and supplies is holding salary increases intended to be reported in Objects 1-3 as noted above. Additionally, Expenditures from Federal Resources that have sunsetted will drive expenditures down in Books and Supplies and Services and Other Operating.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	419,131,554.77		
Budget Year (2024-25)	285,090,424.59	(31.98%)	Not Met
1st Subsequent Year (2025-26)	285,667,454.19	.20%	Met
2nd Subsequent Year (2026-27)	289,967,501.01	1.51%	Met

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

First Prior Year (2023-24)	266,793,624.19		
Budget Year (2024-25)	233,404,543.26	(12.51%)	Not Met
1st Subsequent Year (2025-26)	235,959,064.85	1.09%	Met
2nd Subsequent Year (2026-27)	233,472,892.82	(1.05%)	Met

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

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

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

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

Federal Revenue: The District has reduced its revenue projections due to the Sunsetting of COVID Funds. Full allocations for Community Schools and Expanded Learning in 2023-24 result in unspent resources residing in Restricted Fund Balances. Books and supplies is holding salary increases intended to be reported in Objects 1-3 as noted above. Additionally, Expenditures from Federal Resources that have sunsetted will drive expenditures down in Books and Supplies and Services and Other Operating.

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

Federal Revenue: The District has reduced its revenue projections due to the Sunsetting of COVID Funds. Full allocations for Community Schools and Expanded Learning in 2023-24 result in unspent resources residing in Restricted Fund Balances. Books and supplies is holding salary increases intended to be reported in Objects 1-3 as noted above. Additionally, Expenditures from Federal Resources that have sunsetted will drive expenditures down in Books and Supplies and Services and Other Operating.

Explanation:
Other Local Revenue

The District received Kaiser, Cal Fire Planning Grant, and other investments that are not expected to be received in the subsequent years; thus, the other local projection declined.

(linked from 6B
if NOT met)

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

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

Federal Revenue: The District has reduced its revenue projections due to the Sunsetting of COVID Funds. Full allocations for Community Schools and Expanded Learning in 2023-24 result in unspent resources residing in Restricted Fund Balances. Books and supplies is holding salary increases intended to be reported in Objects 1-3 as noted above. Additionally, Expenditures from Federal Resources that have sunsetted will drive expenditures down in Books and Supplies and Services and Other Operating.

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

Federal Revenue: The District has reduced its revenue projections due to the Sunsetting of COVID Funds. Full allocations for Community Schools and Expanded Learning in 2023-24 result in unspent resources residing in Restricted Fund Balances. Books and supplies is holding salary increases intended to be reported in Objects 1-3 as noted above. Additionally, Expenditures from Federal Resources that have sunsetted will drive expenditures down in Books and Supplies and Services and Other Operating.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

845,905,912.76

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

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

c. Net Budgeted Expenditures and Other Financing Uses

845,905,912.76	25,377,177.38	25,323,130.00	Not Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NOT met
and Other is marked)

The District will adjust the budget to meet this \$50K variance.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	20,789,411.25	22,615,318.20	27,718,390.81
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	36,043,341.50	81,165,223.25	71,604,843.76
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	56,832,752.75	103,780,541.45	99,323,234.57
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	703,857,989.81	753,844,343.87	923,946,360.16
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	703,857,989.81	753,844,343.87	923,946,360.16
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.1%	13.8%	10.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.7%	4.6%	3.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	26,496,662.13	327,145,978.20	N/A	Met
Second Prior Year (2022-23)	30,367,791.03	357,626,435.12	N/A	Met
First Prior Year (2023-24)	(8,461,659.57)	406,192,494.90	2.1%	Met
Budget Year (2024-25) (Information only)	(78,534,769.00)	446,984,644.30		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund and Cash Balances**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2021-22)	66,128,213.00	66,128,212.25	0.0%	Met
Second Prior Year (2022-23)	93,077,671.00	87,985,913.38	5.5%	Not Met
First Prior Year (2023-24)	81,554,956.00	118,353,704.41	N/A	Met
Budget Year (2024-25) (Information only)	109,892,044.84			

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

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

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

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

Explanation:
(required if NOT met)

The District had additional upside in its fund balance due to a excess one time resources as 2021-22 schools were closed and operating expenditures reduced. 2022-23 saw a plethora of one time expenditures and investment to support building the District's financial fortitude.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	<input type="text" value="291,286,355.24"/>	<input type="text" value="Met"/>

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	30,057	29,861	29,655
District's Reserve Standard Percentage Level:	2%	3%	3%

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

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

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

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

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	870,370,956.77	804,361,305.49	807,644,382.17
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	870,370,956.77	804,361,305.49	807,644,382.17
4. Reserve Standard Percentage Level	2%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	17,407,419.14	24,130,839.16	24,229,331.47
6. Reserve Standard - by Amount			

	(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	17,407,419.14	24,130,839.16	24,229,331.47

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	26,111,128.70	26,610,760.38	26,944,821.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,816,202.44	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	(5,642,944.07)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	30,927,331.14	26,610,760.38	21,301,876.93
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.55%	3.31%	2.64%
District's Reserve Standard (Section 10B, Line 7):	17,407,419.14	24,130,839.16	24,229,331.47
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The District WILL require budget adjustments in 2025-26+, as noted in the District's Restructure Plan, to address the projected deficit.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(113,080,046.10)			
Budget Year (2024-25)	(130,783,523.53)	17,703,477.43	15.7%	Not Met
1st Subsequent Year (2025-26)	(134,380,913.00)	3,597,389.47	2.8%	Met
2nd Subsequent Year (2026-27)	(139,891,899.00)	5,510,986.00	4.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	3,000,000.00			
Budget Year (2024-25)	3,000,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	3,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	3,000,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

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

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

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

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

Explanation: (required if NOT met) The District's Special Education contribution is the most significant change with a \$16M increase in 2024-25 spending with the District's practice of adding more programs and what likely are conservative projected increases of \$2.5M a year. The average increase has migrated to \$10M /year.

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

Explanation: (required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
<input type="text"/>	<input type="text"/>

4 OPEB Liabilities

a. Total OPEB liability

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

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

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,978.90	1,978.00	1,978.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

Yes

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

The District hosts Health and Welfare, specifically Dental and Vision that are self insured in addition to Workers' Comp.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

42,000,000.00

b. Unfunded liability for self-insurance programs

42,000,000.00

4. Self-Insurance Contributions

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs	87,000,000.00	87,000,000.00	87,000,000.00
b. Amount contributed (funded) for self-insurance programs	980,207.00	980,207.00	916,859.00

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2680	2532	2532	2532

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

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

5. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

7.	Amount included for any tentative salary schedule increases			
		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	1978	1949	1949	1949

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

7. Amount included for any tentative salary schedule increases

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	557	547	547	547

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Negotiations Not Settled

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 26, 2024

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

2024-25
Proposed Budget
& LCAP
Presentation

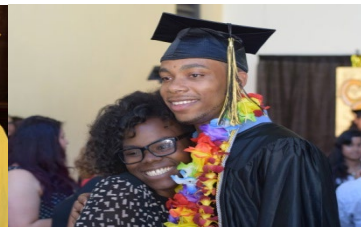


**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Oakland Unified School District

2024-25 Proposed Adopted Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

June 26, 2024

2024-25 Proposed Budget

www.ousd.org



@OUSDnews

Purpose

Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 26, 2024, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing was scheduled for June 12, 2024. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2024-25 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

Proposed Adopted Budget

2024-25 Proposed Adopted Budget Report Outline

- I. Overview & Summary of Budget Development Timeline & Assumptions**
- II. Proposed Adopted Budget Content & Projections**
 - A. Unrestricted General Fund Summary
 - B. Restricted General Fund Summary
 - C. Summary of All Funds Budget
- III. Multi-Year Projections (MYP) & Cash Flow**
 - A. General Fund Highlights
 - B. MYP Detail
 - C. Cash Flow
 - D. LCFF Projections
- IV. Next Steps**

Budget & LCAP Submission Timelines

LCAP & Budget Draft Timelines

Local Control and Accountability Plan:

- First Draft LCAP for Initial Review by Governing Board, LCAP Parent & Student Advisory Committee, and Alameda County Office of Education
 - Provided to PSAC, Governing Board, & Posted on Website in May 2024
- Revised Draft LCAP for 6/12/24 Public Hearing and Presentation to Governing Board
- Final LCAP for Adoption on 6/26/24

LCAP & Budget Draft Timelines

2024-25 Budget

- 5/22/24 - Governing Board Meeting Draft Budget
- 6/6/24 - Budget & Finance Meeting
- 6/12/24 - Governing Board Meeting Public Hearing - Draft Proposed Budget
- 6/26/24 - Governing Board Meeting - Proposed Budget Adoption

Summary of Budget Assumptions

OUSD 2023-27 Budget Assumptions - Estimated Actuals				
Category	2023-24	2024-25	2025-26	2026-27
Cost of Living Adjustment (COLA)	8.22%	1.07%	2.93%	3.08%
Enrollment	33,835	33,753	33,533	33,313
Attendance Used for Funding (Highest Year or Average)	31,986	30,726	30,726	30,726
Attendance (ADA)	30,478	30,057	29,861	29,665
Enrollment to ADA % *	90.08%	89.05%	89.05%	89.05%
Unduplicated Pupil Count	80.09%	81.47%	82.57%	83.00%
Salary and Negotiated Increases Adjusted - OEA				
Salary and Negotiated Increases - BCTC	\$596K	\$1.1M	\$.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	\$120.0	\$122.6	\$124.8
Health Benefit Assumptions **	13.0%	10.25%	8.5%	8.5%
MYP change in Health Benefit Cost - Gen Fund Combined	\$14.8M	\$4M	\$6.9M	
Mandatories & Benefits - Certificated	5.03%	5.03%	5.03%	5.03%
Mandatories & Benefits - Classified	11.23%	11.23%	11.23%	11.23%
State Teachers Retirement System	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	28.10%	27.60%	28.00%	29.20%
Total Mandatories & Benefits Certificated	24.13%	24.13%	24.13%	24.13%
Total Mandatories & Benefits Classified	39.33%	38.83%	39.23%	40.43%

* Note: The 2022-23 Actual ADA projection is lower than the funded ADA. The Governor's Budget amended the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA due to the loss of ADA from the

** 2023-24 Projected Increase for Kaiser (9.95%) and Sutter (20%) which is the primary benefit selection for the majority of employees.

2024-25 Proposed Budget Content

2024-25 Budget Adjustments Update

- On February 28, 2024, the District presented and the Board Adopted Resolution 2324-0137, Proposed Budget Adjustments for Fiscal Year 2024-25 and
- Restructuring Recommendations for 2025-26
- The summary of the Budget Adjustments was listed in a document labeled, Attachment B.

- An update and reconciliation of those Board Agenda Items will be provided with the final Proposed Budget.

Attachment B Summary

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	<input checked="" type="checkbox"/>	Savings	\$ (457,578)						\$ (457,578)
Adjust School Site Allocations (Supplemental)	2	<input checked="" type="checkbox"/>		-	-		-	\$ (2,583,685)		\$ (2,583,685)
Merger of District Schools	3	<input checked="" type="checkbox"/>								\$ -
BP 3150 Adjustment	4	<input checked="" type="checkbox"/>								\$ -
Central - Continuous School Improvement Redesign	5	<input checked="" type="checkbox"/>								\$ -
Central - Legal Department Restructuring	6	<input checked="" type="checkbox"/>								\$ -
Central - Business, Talent, Technology, Other Redesign	7	<input checked="" type="checkbox"/>								\$ -
Adjusted Support toward previous Board Resolutions	8	<input checked="" type="checkbox"/>								\$ -
Special Ed Programs	9	<input checked="" type="checkbox"/>								\$ -
Maintaining Small School Investments	10	<input checked="" type="checkbox"/>								\$ -
Responses to January 8, 2024 Study Session	11	<input checked="" type="checkbox"/>			\$ (8,000,000)	\$ (3,700,000)			\$ -	\$ (11,700,000)
Reduction of consistently vacant positions	12	<input checked="" type="checkbox"/>		\$ (576,510)	\$ (384,390)	\$ (314,460)	\$ (372,144)	\$ -	\$ -	\$ (1,647,504)
Total										\$ (16,388,767)

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	<input checked="" type="checkbox"/>							\$ 500,000	\$ 500,000
Return of Investments currently funded with one-time funds	2	<input checked="" type="checkbox"/>								\$ -
Review Facilities and Deferred Maintenance Modifications	3	<input checked="" type="checkbox"/>								\$ -
Total									\$ 500,000	\$ 500,000

2024-25 Proposed Adopted Budget Fund Balance Summary

2024-25 Proposed Adopted Budget

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 499,233,399	\$ 267,939,835	\$ 767,173,234
9) Total Expenditures			
	\$ 443,984,644	\$ 423,386,312	\$ 867,370,957
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 55,248,755	\$ (155,446,478)	\$ (100,197,723)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (133,783,524)	\$ 130,783,524	\$ (3,000,000)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (78,534,769)	\$ (24,662,954)	\$ (103,197,723)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 109,892,045	\$ 157,619,459	\$ 267,511,504
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 31,357,276	\$ 132,956,505	\$ 164,313,781
Restricted Reserve	\$150,000	\$ 132,956,505	\$ 133,106,505
Other Assignments	\$279,945	\$0	\$279,945
Reserve for Economic Uncertainty	\$26,111,129		\$26,111,129
Unassigned Unappropriated	\$ 4,816,202	\$ 132,956,505	\$ 4,816,202


Summary of 2024-25 **Unrestricted** Proposed General Fund Budget Projection

What is the District's Unrestricted General Fund Projected Financial Position at June 2025?

	Proposed Budget
Beginning Fund Balance	\$110,305,603
Ending Fund Balance	\$31,223,153

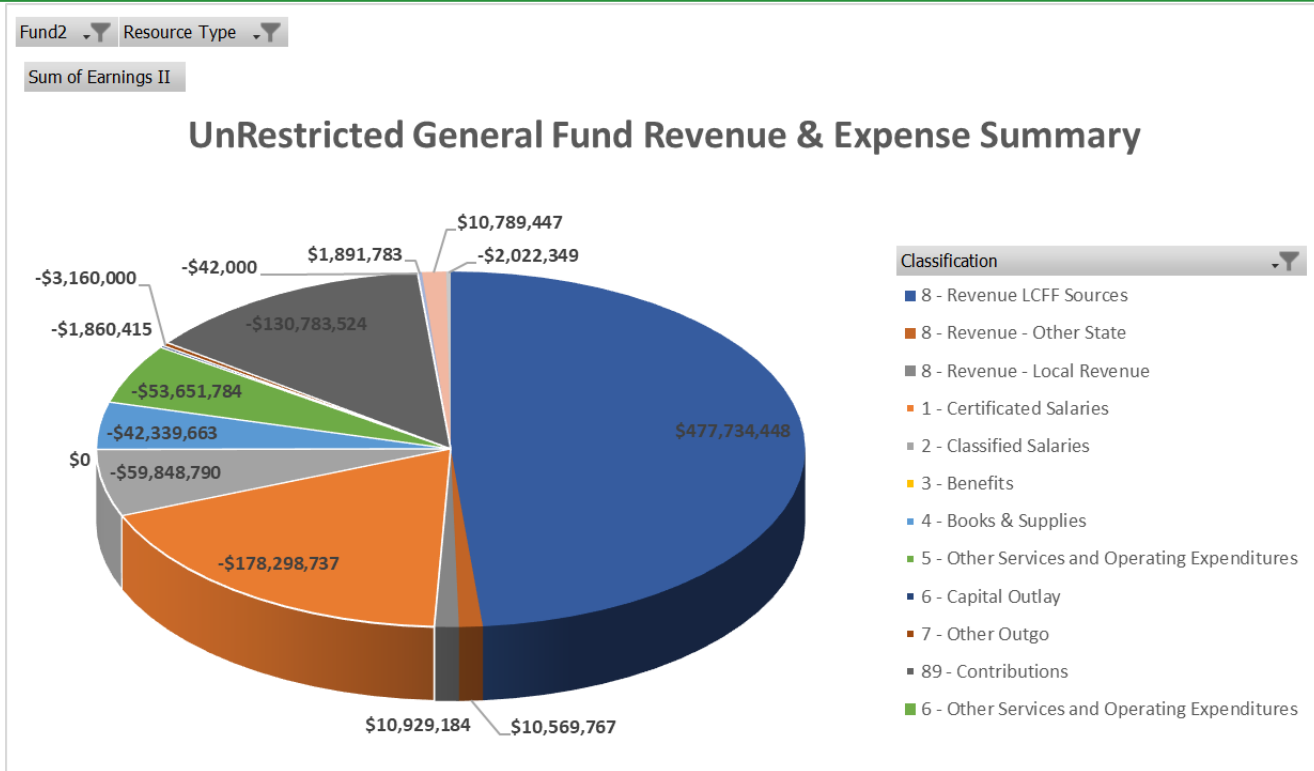
Why is District's Unrestricted General Fund Financial Position Projected to Change?

	Proposed Budget
Revenues	\$499,801,367
Expenditures	\$445,101,292
Net Contributions/Transfers	\$133,783,524
Net Increase (Decrease)	\$79,083,449



Our proposed ending fund balance is decreasing by \$79M in the Unrestricted General Fund.

UnRestricted General Fund Revenue & Expense Summary



Model Excludes Benefits

Summary of 2024-25 **Restricted** Proposed General Fund Budget Projection

What is the District's Restricted General Fund Projected Financial Position as of June 2024?

	Proposed Budget
Beginning Fund Balance	\$157,619,459
Ending Fund Balance	\$132,956,505

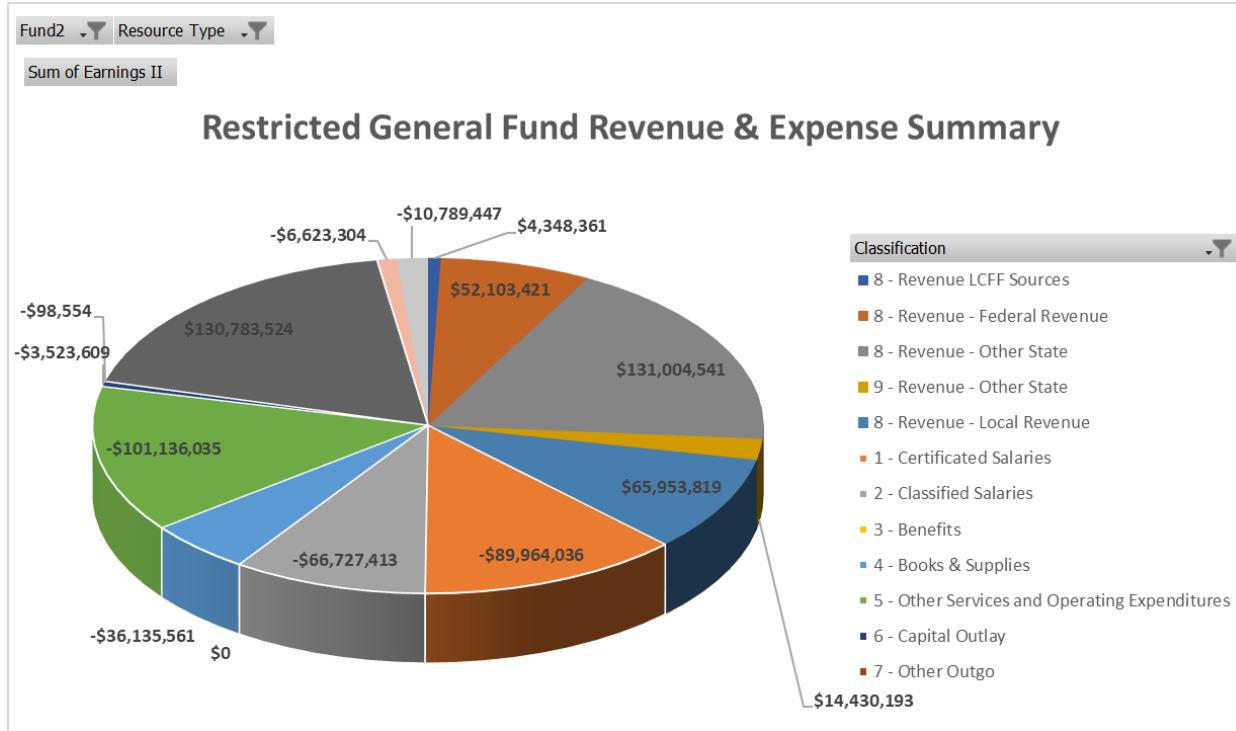
Why is District's Restricted General Fund Financial Position Projected to Change?

	Proposed Budget
Revenues	\$267,939,835
Expenditures	\$423,386,312
Net Contributions/Transfers	\$130,783,524
Net Increase (Decrease)	(\$24,662,954)



Our proposed ending fund balance is decreasing by \$24.6M in the Restricted General Fund.

Restricted General Fund Revenue & Expense Summary



Model Excludes Benefits

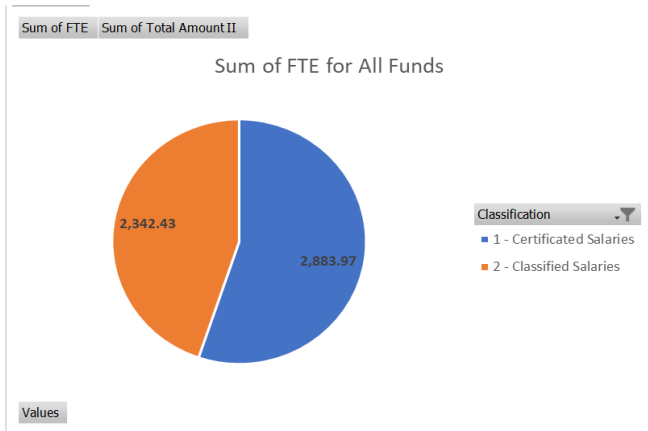
General Fund Summary

FTE & Compensation Totals (Salary Only)

Fund2 (Multiple Items) ▾

Classification	Sum of FTE	Sum of Total Amount II
1 - Certificated Salaries	2,883.97	-\$408,423,285
2 - Classified Salaries	2,342.43	-\$243,054,043
Grand Total	5,226.40	-\$651,477,328

Fund2	Classification	Sum of FTE	Sum of Total Amount II
01 General Fund	1 - Certificated Salaries	2,761.40	-\$390,387,346
	2 - Classified Salaries	1,983.79	-\$209,993,010
01 General Fund Total		4,745.19	-\$600,380,356
11 Adult Education Fund	1 - Certificated Salaries	14.61	-\$2,487,157
	2 - Classified Salaries	8.00	-\$1,013,838
11 Adult Education Fund Total		22.61	-\$3,500,995
12 Child Development Fund	1 - Certificated Salaries	107.96	-\$15,548,782
	2 - Classified Salaries	117.60	-\$10,782,716
12 Child Development Fund Total		225.56	-\$26,331,498
13 Cafeteria Fund	2 - Classified Salaries	201.24	-\$15,417,605
13 Cafeteria Fund Total		201.24	-\$15,417,605
21 Building Fund	2 - Classified Salaries	24.80	-\$4,369,437
21 Building Fund Total		24.80	-\$4,369,437
67 Self Insurance Fund	2 - Classified Salaries	7.00	-\$1,477,436
67 Self Insurance Fund Total		7.00	-\$1,477,436
Grand Total		5,226.40	-\$651,477,328



2023-24 Estimated Actuals & 2024-25 Proposed Adopted Budget

Oakland Unified - 2023-24 Estimated Actuals to 2024-25 Proposed Adopted Budget

Unrestricted and Restricted

Description	Object Codes	2023-24 Estimated Actuals			2024-25 Proposed Adopted Budget			Variance Third Interim to Proposed Adopted Budget		
		UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
A. Revenues										
1) LCFF Sources	8010-8099	484,848,404.00	4,348,361.00	489,196,765.00	477,734,448.00	4,348,361.00	482,082,809.00	(7,113,956.00)	0.00	(7,113,956.00)
2) Federal Revenue	8100-8299	0.00	139,358,432.15	139,358,432.15	0.00	52,202,920.81	52,202,920.81	0.00	(87,155,511.34)	(87,155,511.34)
3) Other State Revenue	8300-8599	11,073,274.77	163,256,252.45	174,329,527.22	10,569,766.98	145,434,734.09	156,004,501.07	(503,507.79)	(17,821,518.36)	(18,325,026.15)
4) Other Local Revenue	8600-8799	14,889,202.66	90,554,392.74	105,443,595.40	10,929,183.85	65,953,818.86	76,883,002.71	(3,960,018.81)	(24,600,573.88)	(28,560,592.69)
5) Total Revenues		510,810,881.43	397,517,438.34	908,328,319.77	499,233,398.83	267,939,834.76	767,173,233.59	(11,577,482.60)	(129,577,603.58)	(141,155,086.18)
B. Expenditures										
1) Certificated Salaries	1000-1999	177,572,738.82	99,741,413.01	277,314,151.83	178,298,737.01	89,964,036.14	268,262,773.15	725,998.19	(9,777,376.87)	(9,051,378.68)
2) Classified Salaries	2000-2999	54,468,112.49	82,650,802.66	137,118,915.15	59,848,789.95	66,727,413.49	126,576,203.44	5,380,677.46	(15,923,389.17)	(10,542,711.71)
3) Employee Benefits	3000-3999	107,527,069.74	106,619,943.37	214,147,013.11	118,442,136.20	108,288,853.52	226,730,989.72	10,915,066.46	1,668,910.15	12,583,976.61
4) Books and Supplies	4000-4999	16,988,233.30	46,332,667.42	63,320,900.72	42,339,662.93	36,135,560.95	78,475,223.88	25,351,429.63	(10,197,106.47)	15,154,323.16
5) Services an Other Operating Expenditures	5000-5999	49,148,159.75	154,324,563.72	203,472,723.47	53,693,784.02	101,235,535.36	154,929,319.38	4,545,624.27	(53,089,028.36)	(48,543,404.09)
6) Capital Outlay	6000-6999	4,961,359.54	11,351,667.84	16,313,027.38	2,020,415.21	3,622,162.16	5,642,577.37	(2,940,944.33)	(7,729,505.68)	(10,670,450.01)
7) Other Outgo (excluding Transfers of Indirect Cost	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost	7400-7499	2,148,279.00	8,820,677.22	10,968,956.22	2,115,699.00	6,623,303.82	8,739,002.82	(32,580.00)	(2,197,373.40)	(2,229,953.40)
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(9,621,457.74)	7,912,130.02	(1,709,327.72)	(12,774,580.02)	10,789,447.03	(1,985,132.99)	(3,153,122.28)	2,877,317.01	(275,805.27)
9) Total Expenditures		403,192,494.90	517,753,865.26	920,946,360.16	443,984,644.30	423,386,312.47	867,370,956.77	40,792,149.40	(94,367,552.79)	(53,575,403.39)
C. Excess (Deficiency) of Revenues Over		107,618,386.53	(120,236,426.92)	(12,618,040.39)	55,248,754.53	(155,446,477.71)	(100,197,723.18)	(52,369,632.00)	(35,210,050.79)	(87,579,682.79)
D. Other Financing Sources/Uses										
1) Interfund Transfers				0.00	0.00		0.00	0.00	0.00	0.00
a) Transfers In		0.00		0.00	0.00		0.00	0.00	0.00	0.00
b) Transfers Out		3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
2) Other Sources/Uses		0.00	0.00	0.00			0.00	0.00	0.00	0.00
a) Sources				0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions		(113,080,046.10)	113,080,046.07	(0.03)	(130,783,523.53)	130,783,523.53	0.00	(17,703,477.43)	17,703,477.46	0.03
4) Total, Other Financing Sources/Uses		(116,080,046.10)	113,080,046.07	(3,000,000.03)	(133,783,523.53)	130,783,523.53	(3,000,000.00)	(17,703,477.43)	17,703,477.46	0.03
E. Net Increase (Decrease) in Fund Balance (C +D4)		(8,461,659.57)	(7,156,380.85)	(15,618,040.42)	(78,534,769.00)	(24,662,954.18)	(103,197,723.18)	(70,073,109.43)	(17,506,573.33)	(87,579,682.76)

Net Changes to 2024-25 Draft Proposed

(6/7/23)

to Proposed Adopted Budget

Oakland Unified - 2023-24 Estimated Actuals to 2024-25 Proposed Adopted Budget

Unrestricted and Restricted

Description	Object Codes	2023-24 Estimated Actuals			2024-25 Proposed Adopted Budget			Variance Third Interim to Proposed Adopted Budget		
		UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		118,353,704.41	164,775,839.84	283,129,544.25	109,892,044.84	157,619,458.99	267,511,503.83	(8,461,659.57)	(7,156,380.85)	(15,618,040.42)
b) Audit Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)		118,353,704.41	164,775,839.84	283,129,544.25	109,892,044.84	157,619,458.99	267,511,503.83	(8,461,659.57)	(7,156,380.85)	(15,618,040.42)
d) Other Restatements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Adjusted Beginning Balance (F1c + F1d)		118,353,704.41	164,775,839.84	283,129,544.25	109,892,044.84	157,619,458.99	267,511,503.83	(8,461,659.57)	(7,156,380.85)	(15,618,040.42)
2) Ending Balance, June 30 (E + F1e)		109,892,044.84	157,619,458.99	267,511,503.83	31,357,275.84	132,956,504.81	164,313,780.65	(78,534,769.00)	(24,662,954.18)	(15,618,040.42)
Components of Ending Fund Balance										
a) Non spendable Revolving Cash	9711	149,304.64	0.00	149,304.64	150,000.00	0.00	150,000.00	695.36	0.00	695.36
b) Restricted	9740	0.00	157,619,458.99	157,619,458.99	0.00	132,956,504.81	132,956,504.81	0.00	(24,662,954.18)	(24,662,954.18)
c) Committed Stabilization Arrangements	9750	174,549.61		174,549.61	0.00		0.00	695.36	0.00	695.36
d) Assigned	9780	10,244,956.02	0.00	10,244,956.02	279,944.70	0.00	279,944.70		0.00	0.00
e) Unassigned/Unappropriated				0.00			0.00	0.00	0.00	0.00
Reserve for Economic Uncertainty	9789	27,718,390.81	0.00	27,718,390.81	26,111,128.70	0.00	26,111,128.70		0.00	0.00
		71,604,843.76	0.00	71,604,843.76	4,816,202.44	0.00	4,816,202.44	0.00	0.00	0.00

2024-25 Budget

All Funds Summary

OUSD 2024-25 Proposed Budget 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	\$ 499,233,398.83	\$ 577,768,167.83	\$ (78,534,769.00)	\$ 109,892,044.84	\$ 31,357,275.84
Fund 01 - General Fund - Restricted	\$ 398,723,358.29	\$ 423,386,312.47	\$ (24,662,954.18)	\$ 157,619,458.99	\$ 132,956,504.81
Fund 11 - Adult Education	\$ 4,183,522.39	\$ 4,209,966.71	\$ (26,444.32)	\$ 597,465.33	\$ 571,021.01
Fund 12 - Child Development	\$ 32,713,283.18	\$ 34,709,019.41	\$ (1,995,736.23)	\$ 12,880,619.85	\$ 10,884,883.62
Fund 13 - Student Nutrition	\$ 31,184,555.85	\$ 32,194,613.59	\$ (1,010,057.74)	\$ 25,285,342.00	\$ 24,275,284.26
Fund 14 - Deferred Maintenance	\$ 3,034,879.00	\$ 4,460,469.55	\$ (1,425,590.55)	\$ 1,539,973.17	\$ 114,382.62
Fund 21 - Building Fund	\$ 576,953.00	\$ 59,322,537.60	\$ (58,745,584.60)	\$ 222,832,486.68	\$ 164,086,902.08
Fund 25 - Capital Facilities Fund	\$ 2,213,286.00	\$ 3,000,000.00	\$ (786,714.00)	\$ 18,248,961.20	\$ 17,462,247.20
Fund 35 - County Schools Facility Fund	\$ 142,180.00	\$ 3,000,000.00	\$ (2,857,820.00)	\$ 9,002,751.47	\$ 6,144,931.47
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 33,887.00	\$ -	\$ 33,887.00	\$ 2,192,514.10	\$ 2,226,401.10
Fund 51 - Bond Interest and Redemption Fund	\$ 96,386,729.15	\$ 103,472,740.15	\$ (7,086,011.00)	\$ 115,815,652.20	\$ 108,729,641.20
Fund 67 - Self Insurance Fund	\$ 21,793,402.00	\$ 27,784,572.88	\$ (5,991,170.88)	\$ 7,653,474.21	\$ 1,662,303.33
Total All Funds	\$ 1,090,219,434.69	\$1,273,308,400.19	\$ (183,088,965.50)	\$ 683,560,744.04	\$ 500,471,778.54

Multi-Year Projection Cash Flow, & LCFF Projections

Multi-Year Projection - Unrestricted

2024-25 MYP Fund Balance Summary - Unrestricted

	2024-25 Unrestricted	2025-26 Unrestricted	2026-27 Unrestricted
A. Revenues			
5) Total Revenues	\$ 499,233,399	\$ 505,941,856	\$ 522,332,186
B. Expenditures			
9) Total Expenditures	\$ 443,984,644	\$ 455,541,554	\$ 469,622,529
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 55,248,755	\$ 50,400,302	\$ 52,709,657
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (133,783,524)	\$ (137,380,913)	\$ (142,891,899)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (78,534,769)	\$ (86,980,611)	\$ (90,182,242)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 109,892,045	\$ 31,357,276	\$ (55,623,335)
2) Ending Balance, June 30 (E + F1e)	\$ 31,357,276	\$ (55,623,335)	\$ (145,805,577)
Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ 279,945	\$ 279,945	\$ 279,945
Reserve for Economic Uncertainty	\$ 26,111,129	\$ 26,610,760	\$ 26,944,821
Unassigned Unappropriated	\$ 4,816,202	\$ (82,664,041)	\$ (173,180,343)

Multi-Year Projection - Restricted

2024-25 MYP Fund Balance Summary - Restricted

	2024-25 Restricted	2025-26 Restricted	2026-27 Restricted
A. Revenues			
5) Total Revenues	\$ 267,939,835	\$ 268,806,731	\$ 272,610,396
B. Expenditures			
9) Total Expenditures	\$ 423,386,312	\$ 428,483,792	\$ 425,538,156
C. Excess (Deficiency) of Revenues Over	\$ (155,446,478)	\$ (159,677,061)	\$ (152,927,760)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 130,783,524	\$ 134,380,913	\$ 139,891,899
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (24,662,954)	\$ (25,296,148)	\$ (13,035,861)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 157,619,459	\$ 132,956,505	\$ 107,660,357
2) Ending Balance, June 30 (E + F1e)	\$ 132,956,505	\$ 107,660,357	\$ 94,624,496

Multi-Year Projection - Combined

2024-25 MYP Fund Balance Summary - Combined

	2024-25 Combined	2025-26 Combined	2026-27 Combined
A. Revenues			
5) Total Revenues	\$ 767,173,234	\$ 774,748,587	\$ 794,942,582
B. Expenditures			
9) Total Expenditures	\$ 867,370,957	\$ 884,025,346	\$ 895,160,685
C. Excess (Deficiency) of Revenues Over	\$ (100,197,723)	\$ (109,276,759)	\$ (100,218,103)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (3,000,000)	\$ (3,000,000)	\$ (3,000,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (103,197,723)	\$ (112,276,759)	\$ (103,218,103)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 267,511,504	\$ 164,313,781	\$ 52,037,022
2) Ending Balance, June 30 (E + F1e)	\$ 164,313,781	\$ 52,037,022	\$ (51,181,081)

Estimated Actuals at June 30, 2024

Cash Flow - Form CASH

General Fund Beginning Cash July 1, 2023

- \$349,361,439

General Fund Ending Cash Projection June 30, 2024

- \$268,626,889 - Second Interim
- \$298,441,310 - Third Interim
- \$291,286,355 - Projected Ending Balance

LCFF Summary - 2023-24

Oakland Unified (61259) - 2024-25 Budget	v.25.1a					PY1
LOCAL CONTROL FUNDING FORMULA						2023-24
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	8.22%		0.00%		80.09% 80.09%	
	3-PY Average					
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,546.54	\$ 9,919	\$ 1,032	\$ 1,754	\$ 1,786	\$ 167,321,778
Grades 4-6	7,591.04	10,069		1,613	1,642	101,142,678
Grades 7-8	4,258.15	10,367		1,661	1,691	58,414,530
Grades 9-12	8,528.99	12,015	312	1,975	2,010	139,123,927
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 337,584,368	\$ 14,577,075	\$ 56,409,220	\$ 57,432,250	\$ 466,002,913
NSS Allowance		-	-	-	-	-
TOTAL BASE	31,924.72	\$ 337,584,368	\$ 14,577,075	\$ 56,409,220	\$ 57,432,250	\$ 466,002,913
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,195,554
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)						-
TK ADA	839.44	TK Add-on rate	\$ 3,044.00			2,555,255
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 484,848,404
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 484,848,404
Local Revenue (including RDA)						(165,622,372)
Gross State Aid						\$ 319,226,032
Education Protection Account Entitlement						(60,811,047)
Net State Aid						\$ 258,414,985

LCFF Summary - 2024-25

Oakland Unified (61259) - 2024-25 Budget	v.25.1a	6/14/2024	CY
LOCAL CONTROL FUNDING FORMULA	2024-25		
LCFF ENTITLEMENT CALCULATION			
Calculation Factors	<u>COLA & Augmentation</u>	<u>Base Grant Proration</u>	<u>Unduplicated Pupil Percentage</u>
	1.07%	0.00%	81.47% 81.47%
	3-PY Average		
	<u>ADA</u>	<u>Base</u>	<u>Grade Span</u>
Grades TK-3	11,076.02	\$ 10,025	\$ 1,043
Grades 4-6	7,284.01	10,177	1,658
Grades 7-8	4,113.41	10,478	1,707
Grades 9-12	8,325.33	12,144	316
Subtract Necessary Small School ADA and Funding	-	-	2,030
Total Base, Supplemental, and Concentration Grant	\$ 329,369,589	\$ 14,183,092	\$ 55,978,475
NSS Allowance	-	-	\$ 59,109,957
TOTAL BASE	30,798.77	\$ 329,369,589	\$ 14,183,092
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)			6,261,846
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
ECONOMIC RECOVERY TARGET PAYMENT			-
LCFF Entitlement Before Adjustments			\$ 477,734,448
Miscellaneous Adjustments			-
ADJUSTED LCFF ENTITLEMENT			\$ 477,734,448
Local Revenue (including RDA)			(164,476,729)
Gross State Aid			\$ 313,257,719
Education Protection Account Entitlement			(56,307,950)
Net State Aid			\$ 256,949,769

LCFF Summary - 2025-26

Oakland Unified (61259) - 2024-25 Budget	v.25.1a						CY1
LOCAL CONTROL FUNDING FORMULA							2025-26
LCFF ENTITLEMENT CALCULATION							
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				
	2.93%	0.00%	82.57%	82.57%			
Calculation Factors	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	10,898.95	\$ 10,319	\$ 1,073	\$ 1,881	\$ 2,042	\$ 166,915,002	
Grades 4-6	7,063.24	10,475		1,730	1,877	99,464,644	
Grades 7-8	4,013.25	10,785		1,781	1,933	58,187,151	
Grades 9-12	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		\$ 331,766,730	\$ 14,347,356	\$ 57,157,280	\$ 62,025,375	\$ 465,296,741	
NSS Allowance		-	-	-	-	-	
TOTAL BASE	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
Home-to-School Transportation (COLA added commencing 2023-24)							6,445,318
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)							-
TK ADA	914.44	TK Add-on rate	\$ 3,167.00			2,896,031	
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 484,732,772
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 484,732,772
Local Revenue (including RDA)							(163,776,013)
Gross State Aid							\$ 320,956,759
Education Protection Account Entitlement							(58,600,935)
Net State Aid							\$ 262,355,824

LCFF Summary - 2026-27

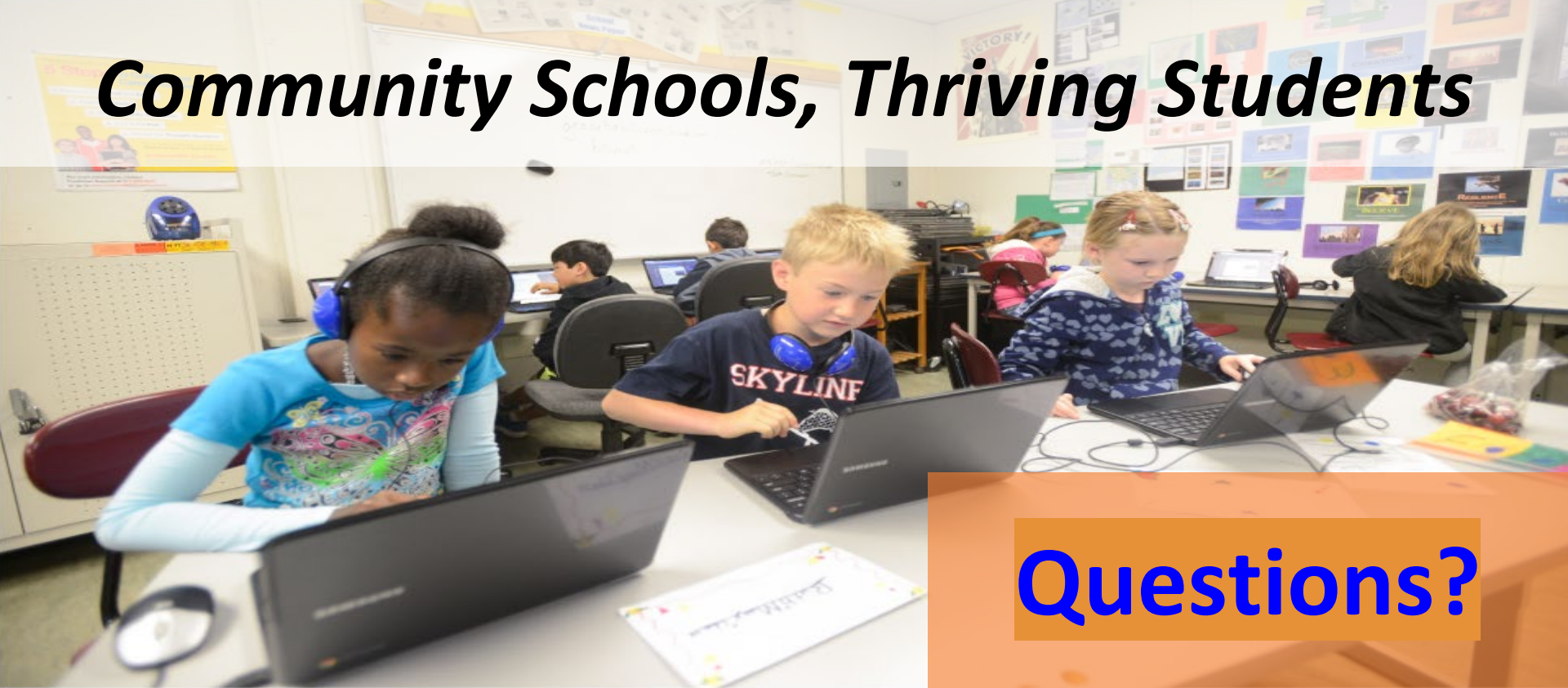
Oakland Unified (61259) - 2024-25 Budget	v.25.1a						CY2
LOCAL CONTROL FUNDING FORMULA							2026-27
LCFF ENTITLEMENT CALCULATION							
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				
Calculation Factors	3.08%	0.00%	83.00%	83.00%			
	3-FY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	10,936.98	\$ 10,637	\$ 1,106	\$ 1,949	\$ 2,137	\$ 173,127,625	
Grades 4-6	7,031.36	10,798		1,792	1,965	102,346,395	
Grades 7-8	4,014.13	11,117		1,845	2,023	60,154,612	
Grades 9-12	8,147.46	12,885	335	2,195	2,406	145,192,300	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 341,866,386	\$ 14,825,699	\$ 59,210,887	\$ 64,917,960	\$ 480,820,932	
NSS Allowance		-	-	-	-	-	
TOTAL BASE	30,129.93	\$ 341,866,386	\$ 14,825,699	\$ 59,210,887	\$ 64,917,960	\$ 480,820,932	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 10,094,682	
Home-to-School Transportation (COLA added commencing 2023-24)						6,643,834	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)						-	
TK ADA		939.44	TK Add-on rate	\$ 3,265.00		3,067,272	
ECONOMIC RECOVERY TARGET PAYMENT						-	
LCFF Entitlement Before Adjustments						\$ 500,626,720	
Miscellaneous Adjustments						-	
ADJUSTED LCFF ENTITLEMENT						\$ 500,626,720	
Local Revenue (including RDA)						(163,767,474)	
Gross State Aid						\$ 336,859,246	
Education Protection Account Entitlement						(65,398,363)	
Net State Aid						\$ 271,460,883	

Next Steps

- June 26,2024 – LCAP & Budget Adoption
- By June 30, 2024 - Submit to Alameda County Office of Education
- Continue Year End Close for UnAudited Actuals - September 2024



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

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Phone: 510.555.5555 | Email: info@ousd.org

**2024-25 Draft
Proposed Budget
24-1415A**



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

**PROPOSED
DRAFT
ADOPTED BUDGET
2024-25
FISCAL YEAR**

**PREPARED FOR
BOARD OF EDUCATION MEETING
JUNE 12, 2024**

Board Office Use: Legislative File Info.	
File ID Number	24-1415
Introduction Date	6/12/2024
Enactment Number	
Enactment Date	



Board Cover Memorandum

To Board of Education

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

Meeting Date June 12, 2024

Subject Public Hearing - 2024-25 Proposed Adopted Budget

Ask of the Board Conduct a Public Hearing and Receive for information and review, the working draft of the 2024-25 Proposed Budget.

Background Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 26, 2024, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing was scheduled for June 12, 2024. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2024-25 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

The Budget Development process began Fall 2023 with the district again starting budget development earlier to include to not only forecast the impending year, for necessary adjustments and re-alignment of investments in support of the District’s financial sustainability and in efforts to focus on the improvement of employee compensation. The areas of priority and focus was codified in the District’s budget balancing solutions listed in Attachment B and the District’s Restructure Plan, adopted by the Board on February 28, 2024. Enrollment projections, school site budget one-pagers, and Department and site-based reductions were all key areas of focus in the Fall of 2023. The District was simultaneously has been in great dialogue with the County Office of Education and the Trustee throughout this process to support the District’s vision and oversight team’s requirements and cautions.

This led to additional areas requirements, revised strategies, and additional accelerated activity as part of Budget Development. The District recommended \$16.5M in Budget Reductions as listed on Attachment B and approved on February 28, 2024.

The components of these resolutions, in addition to the Governor's LCFF May Revise projections, and proposed budgets and investments are reflected in the 2024-25 Budget draft, in addition to investments recommended and adopted through our LCAP process.

The Draft budget reflects a \$79M deficit in the Unrestricted General Fund and \$16M in the Restricted General Fund. The General Fund, less reserves are currently projected to have \$4.9M in its Unassigned/Unappropriated balance. The District has placed a projection for the May 2024 salary agreements for each Fund and Resource in the budget. The total 2023-24 increase was \$8M. It was noted in the AB1200 that the absorption of the 2024-25 increases would need to be offset with available funding by Fund and resource, to include the elimination of vacancies and reduction of non-labor budgets. The salary movements as well as shifting investments with the sunset of the COVID relief funds, and growing programs with new/additional resources such as Prop 29 and the Equity Multiplier funding, are all elements of establishing a new and much tighter budget profile. The District is relying on the Restructure recommendations for 2025-26 to provide the financial relief in prioritization and efficiencies to sustain the new and ongoing investments required for joyful schools.

It should be noted that as part of the May 22, 2024 AB1200 approval letter from Superintendent Alysse Castro, the District is continuing with its timelines established in the 2023-24 fiscal year to commit to meeting the following milestone deadlines:

- Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2024;
- Share additional updates in ACOE's bi-weekly call to monitor the staff Board's progress with strategic planning; and
- Present a public update to be provided by First Interim, with further public disclosure and formal Board Action required no later than February 2025 to ensure the District meets its obligations in the subsequent fiscal year.

The 2024-25 General Fund Budget Assumptions are as follows:

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%	2.73%	3.11%
Statutory COLA				
Grade Span Adjustment Factors				
Enrollment	33,882	33,743	33,743	33,743
Attendance Used for Funding (Highest Year or Average)	31,986	30,726	30,726	30,726
Attendance (ADA)	29,945	29,822	29,700	29,577
Enrollment to ADA % *	88%	88%	88%	88%
Unduplicated Pupil Count	80.10%	81.49%	82.41%	82.49%
Salary and Negotiated Increases Adjusted - OEA				
Salary and Negotiated Increases - BCTC	\$596K	\$1.1M	\$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	\$102M	\$106M		
Health Benefit Assumptions **	13.0%	10.25%	8.5%	8.5%
MYP change in Health Benefit Cost - Gen Fund Combined	\$14.8M	\$4M	\$6.9M	
Mandatories & Benefits - Certificated	5.03%	5.03%	5.03%	5.03%
Mandatories & Benefits - Classified	11.23%	11.23%	11.23%	11.23%
State Teachers Retirement System	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	28.10%	28.10%	28.10%	29.20%
Total Mandatories & Benefits Certificated	24.13%	24.13%	24.13%	24.13%
Total Mandatories & Benefits Classified	39.33%	39.33%	39.33%	40.43%

* Note: The 2022-23 Actual ADA projection is lower than the funded ADA. The Governor's Budget amended the LCF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA due to the loss of ADA from the

** 2023-24 Projected Increase for Kaiser (9.95%) and Sutter (20%) which is the primary benefit selection for the majority of employees.

*** Additional LCF Investment, NOT statutory COLA EC 42238.02(d)(5)

The District will continue to complete the final review, reconciliation, and preparation of all required reports to include any amendments to the budget as a result of the public hearing. The Unrestricted General Fund is currently projected to expend \$578.9M and the Restricted General Fund \$414.9M with the noted caveats of edits in progress.

Recommendation It is recommended that the Governing Board Receive for information and review, the working draft of the 2024-25 Proposed Budget in conjunction with the required Public Hearing on June 12, 2024. The District will present the 2024-25 budget for adoption on June 26, 2024.

- Attachment(s)**
- 2024-25 SACS Draft Proposed Budget Financial Forms
 - Form 01 - General Fund Summary (Unrestricted, Restricted & Combined Unrestricted/Restricted)
 - Form 11 - Adult Education Fund
 - Form 12 - Child Development Fund
 - Form 13 - Cafeteria Special Revenue Fund
 - Form 14 - Deferred Maintenance Fund
 - Form 21 - Building Fund

- Form 25 - Capital Facilities Fund
- Form 35 - County School Facilities Fund
- Form 40 - Special Reserve fund for Capital Outlay Projects
- Form 51 - Bond Interest and Redemption Fund
- Form 67 - Self-Insurance Fund
- 2024-25 Draft Proposed Budget Presentation

**Form 01 –
General Fund Summary
(Unrestricted, Restricted
& Combined
Unrestricted/Restricted)**

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	485,544,119.00	4,348,361.00	489,892,480.00	478,302,416.00	4,348,361.00	482,650,777.00	-1.5%
2) Federal Revenue		8100-8299	0.00	139,658,432.15	139,658,432.15	0.00	52,309,549.30	52,309,549.30	-62.5%
3) Other State Revenue		8300-8599	11,073,274.77	163,256,252.45	174,329,527.22	10,569,766.98	145,434,734.09	156,004,501.07	-10.5%
4) Other Local Revenue		8600-8799	14,889,202.66	90,595,982.74	105,485,185.40	10,929,183.85	65,953,818.86	76,883,002.71	-27.1%
5) TOTAL, REVENUES			511,506,596.43	397,859,028.34	909,365,624.77	499,801,366.83	268,046,463.25	767,847,830.08	-15.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	177,232,900.50	99,949,803.23	277,182,703.73	178,298,737.01	89,965,666.86	268,264,403.87	-3.2%
2) Classified Salaries		2000-2999	54,451,772.25	82,654,390.25	137,106,162.50	60,373,195.22	65,988,459.22	126,361,654.44	-7.8%
3) Employee Benefits		3000-3999	107,538,335.63	106,758,818.33	214,297,153.96	118,705,393.11	107,922,010.58	226,627,403.69	5.8%
4) Books and Supplies		4000-4999	17,041,407.25	47,209,066.68	64,250,473.93	42,309,547.87	31,230,211.00	73,539,758.87	14.5%
5) Services and Other Operating Expenditures		5000-5999	49,607,546.00	153,975,244.37	203,582,790.37	53,693,784.02	99,119,415.88	152,813,199.90	-24.9%
6) Capital Outlay		6000-6999	5,080,967.31	10,910,728.32	15,991,695.63	2,020,415.21	3,622,162.16	5,642,577.37	-64.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,148,279.00	8,820,677.22	10,968,956.22	2,115,699.00	6,623,303.82	8,739,002.82	-20.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,626,555.77)	7,912,130.02	(1,714,425.75)	(12,415,478.98)	10,430,345.99	(1,985,132.99)	15.8%
9) TOTAL, EXPENDITURES			403,474,652.17	518,190,858.42	921,665,510.59	445,101,292.46	414,901,575.51	860,002,867.97	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			108,031,944.26	(120,331,830.08)	(12,299,885.82)	54,700,074.37	(146,855,112.26)	(92,155,037.89)	649.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(113,080,046.07)	113,080,046.07	0.00	(130,783,523.53)	130,783,523.53	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(116,080,046.07)	113,080,046.07	(3,000,000.00)	(133,783,523.53)	130,783,523.53	(3,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,048,101.81)	(7,251,784.01)	(15,299,885.82)	(79,083,449.16)	(16,071,588.73)	(95,155,037.89)	521.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	118,353,704.41	164,775,839.84	283,129,544.25	110,305,602.60	157,524,055.83	267,829,658.43	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			118,353,704.41	164,775,839.84	283,129,544.25	110,305,602.60	157,524,055.83	267,829,658.43	-5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,353,704.41	164,775,839.84	283,129,544.25	110,305,602.60	157,524,055.83	267,829,658.43	-5.4%
2) Ending Balance, June 30 (E + F1e)			110,305,602.60	157,524,055.83	267,829,658.43	31,222,153.44	141,452,467.10	172,674,620.54	-35.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	149,304.64	0.00	149,304.64	150,000.00	0.00	150,000.00	0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	174,549.61	0.00	174,549.61	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	157,524,055.83	157,524,055.83	0.00	141,452,467.10	141,452,467.10	-10.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	10,244,956.02	0.00	10,244,956.02	279,944.70	0.00	279,944.70	-97.3%
Stale Dated Warrants, Resource 9960	0000	9780	236,956.02		236,956.02			0.00	
Resource 0041, AB 1840	0000	9780	10,008,000.00		10,008,000.00			0.00	
Stale Dated Warrants, Resource 9960	0000	9780			0.00	279,944.70		279,944.70	
	0000	9780			0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,739,965.32	0.00	27,739,965.32	25,890,086.04	0.00	25,890,086.04	-6.7%
Unassigned/Unappropriated Amount		9790	71,996,827.01	0.00	71,996,827.01	4,902,122.70	0.00	4,902,122.70	-93.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	226,004,551.97	69,765,397.61	295,769,949.58				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	4,427,219.78	931,396.74	5,358,616.52				
c) in Revolving Cash Account		9130	149,304.64	0.00	149,304.64				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	576,022.25	1,419,955.16	1,995,977.41				
4) Due from Grantor Government		9290	1,090,993.00	1,992,454.91	3,083,447.91				

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	502,198.02	0.00	502,198.02				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	174,549.61	0.00	174,549.61				
8) Other Current Assets		9340	0.00	71,320.72	71,320.72				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			232,924,839.27	74,180,525.14	307,105,364.41				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	43,861,834.17	38,016.80	43,899,850.97				
2) Due to Grantor Governments		9590	4,577,141.00	0.00	4,577,141.00				
3) Due to Other Funds		9610	0.00	1,237.01	1,237.01				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			48,438,975.17	39,253.81	48,478,228.98				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			184,485,864.10	74,141,271.33	258,627,135.43				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	255,685,499.00	0.00	255,685,499.00	254,349,232.00	0.00	254,349,232.00	-0.5%
Education Protection Account State Aid - Current Year		8012	78,384,192.00	0.00	78,384,192.00	73,692,131.00	0.00	73,692,131.00	-6.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	666,033.00	0.00	666,033.00	666,033.00	0.00	666,033.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,289,217.00	0.00	2,289,217.00	2,289,217.00	0.00	2,289,217.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	94,036,185.00	0.00	94,036,185.00	94,036,185.00	0.00	94,036,185.00	0.0%
Unsecured Roll Taxes		8042	10,175,590.00	0.00	10,175,590.00	10,175,590.00	0.00	10,175,590.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prior Years' Taxes		8043	(640,644.00)	0.00	(640,644.00)	(640,644.00)	0.00	(640,644.00)	0.0%
Supplemental Taxes		8044	4,192,312.00	0.00	4,192,312.00	4,192,312.00	0.00	4,192,312.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	52,686,816.00	0.00	52,686,816.00	52,686,816.00	0.00	52,686,816.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	34,685,436.00	0.00	34,685,436.00	34,685,436.00	0.00	34,685,436.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			532,160,636.00	0.00	532,160,636.00	526,132,308.00	0.00	526,132,308.00	-1.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(46,616,517.00)	0.00	(46,616,517.00)	(47,829,892.00)	0.00	(47,829,892.00)	2.6%
Property Taxes Transfers		8097	0.00	4,348,361.00	4,348,361.00	0.00	4,348,361.00	4,348,361.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			485,544,119.00	4,348,361.00	489,892,480.00	478,302,416.00	4,348,361.00	482,650,777.00	-1.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,487,095.23	10,487,095.23	0.00	9,427,456.00	9,427,456.00	-10.1%
Special Education Discretionary Grants		8182	0.00	847,557.00	847,557.00	0.00	845,557.00	845,557.00	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		19,971,170.81	19,971,170.81		20,495,361.98	20,495,361.98	2.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,306,028.05	2,306,028.05		2,045,190.00	2,045,190.00	-11.3%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		2,131,141.78	2,131,141.78		1,490,681.36	1,490,681.36	-30.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		14,322,486.90	14,322,486.90		12,472,628.85	12,472,628.85	-12.9%
Career and Technical Education	3500-3599	8290		636,909.00	636,909.00		556,992.00	556,992.00	-12.5%
All Other Federal Revenue	All Other	8290	0.00	88,956,043.38	88,956,043.38	0.00	4,975,682.11	4,975,682.11	-94.4%
TOTAL, FEDERAL REVENUE			0.00	139,658,432.15	139,658,432.15	0.00	52,309,549.30	52,309,549.30	-62.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		27,023,281.00	27,023,281.00		27,023,281.00	27,023,281.00	0.0%
Prior Years	6500	8319		19,657.00	19,657.00		19,657.00	19,657.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	110,618.00	110,618.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,409,627.00	0.00	1,409,627.00	1,444,790.00	0.00	1,444,790.00	2.5%
Lottery - Unrestricted and Instructional Materials		8560	6,131,495.77	2,563,444.22	8,694,939.99	5,592,824.98	2,275,047.45	7,867,872.43	-9.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		12,315,026.30	12,315,026.30		9,540,180.73	9,540,180.73	-22.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		303,098.00	303,098.00		303,098.00	303,098.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,072,054.00	3,072,054.00		1,529,387.43	1,529,387.43	-50.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		181,564.96	181,564.96		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,532,152.00	117,667,508.97	121,199,660.97	3,532,152.00	104,744,082.48	108,276,234.48	-10.7%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			11,073,274.77	163,256,252.45	174,329,527.22	10,569,766.98	145,434,734.09	156,004,501.07	-10.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	44,376,098.73	44,376,098.73	0.00	32,376,240.00	32,376,240.00	-27.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	14,875,228.00	14,875,228.00	0.00	14,875,228.00	14,875,228.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,408,894.00	0.00	3,408,894.00	3,577,103.80	0.00	3,577,103.80	4.9%
Interest		8660	6,701,565.43	100.00	6,701,665.43	7,000,000.00	200.00	7,000,200.00	4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,409,401.00	0.00	1,409,401.00	(2,941,088.00)	0.00	(2,941,088.00)	-308.7%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,300,000.00	0.00	1,300,000.00	1,399,550.30	0.00	1,399,550.30	7.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	504,720.81	504,720.81	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	2,069,342.23	30,839,835.20	32,909,177.43	1,893,617.75	18,702,150.86	20,595,768.61	-37.4%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,889,202.66	90,595,982.74	105,485,185.40	10,929,183.85	65,953,818.86	76,883,002.71	-27.1%
TOTAL, REVENUES			511,506,596.43	397,859,028.34	909,365,624.77	499,801,366.83	268,046,463.25	767,847,830.08	-15.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	149,425,619.04	77,407,163.30	226,832,782.34	148,713,508.42	68,638,001.94	217,351,510.36	-4.2%
Certificated Pupil Support Salaries		1200	6,455,768.76	15,517,188.25	21,972,957.01	7,618,302.24	17,320,727.81	24,939,030.05	13.5%
Certificated Supervisors' and Administrators' Salaries		1300	21,119,774.40	6,818,989.48	27,938,763.88	21,966,926.35	3,814,618.41	25,781,544.76	-7.7%
Other Certificated Salaries		1900	231,738.30	206,462.20	438,200.50	0.00	192,318.70	192,318.70	-56.1%
TOTAL, CERTIFICATED SALARIES			177,232,900.50	99,949,803.23	277,182,703.73	178,298,737.01	89,965,666.86	268,264,403.87	-3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	48,195.08	23,732,979.52	23,781,174.60	1,332,538.93	21,796,669.74	23,129,208.67	-2.7%
Classified Support Salaries		2200	19,351,174.47	26,662,561.67	46,013,736.14	19,514,259.24	20,532,592.77	40,046,852.01	-13.0%
Classified Supervisors' and Administrators' Salaries		2300	20,107,207.65	21,014,137.77	41,121,345.42	22,985,351.69	15,861,807.23	38,847,158.92	-5.5%
Clerical, Technical and Office Salaries		2400	13,921,638.50	10,497,809.45	24,419,447.95	15,416,872.57	7,202,631.67	22,619,504.24	-7.4%
Other Classified Salaries		2900	1,023,556.55	746,901.84	1,770,458.39	1,124,172.79	594,757.81	1,718,930.60	-2.9%
TOTAL, CLASSIFIED SALARIES			54,451,772.25	82,654,390.25	137,106,162.50	60,373,195.22	65,988,459.22	126,361,654.44	-7.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	31,987,983.04	39,933,728.08	71,921,711.12	33,521,021.95	37,988,556.14	71,509,578.09	-0.6%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	13,420,782.92	17,656,688.17	31,077,471.09	15,455,477.85	18,057,061.39	33,512,539.24	7.8%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	6,945,950.28	8,076,928.73	15,022,879.01	8,155,586.51	7,695,352.66	15,850,939.17	5.5%
Unemployment Insurance		3401-3402	45,167,274.82	32,676,190.13	77,843,464.95	51,231,452.01	36,994,462.00	88,225,914.01	13.3%
Workers' Compensation		3501-3502	229,507.68	299,191.42	528,699.10	206,152.74	133,310.84	339,463.58	-35.8%
OPEB, Allocated		3601-3602	8,340,929.28	6,641,765.26	14,982,694.54	8,565,329.90	5,618,393.16	14,183,723.06	-5.3%
OPEB, Active Employees		3701-3702	12,668.36	1,279.08	13,947.44	87.80	1,891.10	1,978.90	-85.8%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,433,239.25	1,473,047.46	2,906,286.71	1,570,284.35	1,432,983.29	3,003,267.64	3.3%
TOTAL, EMPLOYEE BENEFITS			107,538,335.63	106,758,818.33	214,297,153.96	118,705,393.11	107,922,010.58	226,627,403.69	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,236,322.32	3,023,962.84	8,260,285.16	6,910,110.16	2,247,000.00	9,157,110.16	10.9%
Books and Other Reference Materials		4200	1,348,789.80	1,042,056.51	2,390,846.31	43,127.92	264,365.68	307,493.60	-87.1%
Materials and Supplies		4300	7,709,929.17	29,258,518.48	36,968,447.65	30,994,835.87	27,799,126.77	58,793,962.64	59.0%
Noncapitalized Equipment		4400	2,746,365.96	13,878,528.85	16,624,894.81	4,361,473.92	919,718.55	5,281,192.47	-68.2%
Food		4700	0.00	6,000.00	6,000.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,041,407.25	47,209,066.68	64,250,473.93	42,309,547.87	31,230,211.00	73,539,758.87	14.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	37,519,676.14	37,519,676.14	0.00	11,911,950.56	11,911,950.56	-68.3%
Travel and Conferences		5200	857,554.53	1,546,214.53	2,403,769.06	321,107.96	620,417.10	941,525.06	-60.8%
Dues and Memberships		5300	788,129.47	312,022.34	1,100,151.81	511,769.73	59,900.00	571,669.73	-48.0%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,010,993.42	5,691,405.85	12,702,399.27	12,715,744.42	77,321.07	12,793,065.49	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,403,273.30	7,617,384.75	10,020,658.05	2,213,058.35	4,524,211.64	6,737,269.99	-32.8%
Transfers of Direct Costs		5710	(8,440,718.95)	8,375,718.95	(65,000.00)	(8,118,087.57)	8,118,087.57	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(980,403.00)	516,228.94	(464,174.06)	(1,114,521.00)	500,000.00	(614,521.00)	32.4%
Professional/Consulting Services and Operating Expenditures		5800	44,723,639.20	92,342,645.44	137,066,284.64	44,092,202.33	73,289,102.95	117,381,305.28	-14.4%
Communications		5900	3,245,078.03	53,947.43	3,299,025.46	3,072,509.80	18,424.99	3,090,934.79	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,607,546.00	153,975,244.37	203,582,790.37	53,693,784.02	99,119,415.88	152,813,199.90	-24.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,616,884.51	8,858,396.29	13,475,280.80	1,703,710.21	3,287,589.00	4,991,299.21	-63.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	464,082.80	2,052,332.03	2,516,414.83	316,705.00	334,573.16	651,278.16	-74.1%
Equipment Replacement		6500	0.00	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	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,080,967.31	10,910,728.32	15,991,695.63	2,020,415.21	3,622,162.16	5,642,577.37	-64.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	32,580.00	0.00	32,580.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,796.00	0.00	20,796.00	20,796.00	0.00	20,796.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	8,820,677.22	8,820,677.22	0.00	6,623,303.82	6,623,303.82	-24.9%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	107,883.00	0.00	107,883.00	72,554.00	0.00	72,554.00	-32.7%
Other Debt Service - Principal		7439	1,987,020.00	0.00	1,987,020.00	2,022,349.00	0.00	2,022,349.00	1.8%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,148,279.00	8,820,677.22	10,968,956.22	2,115,699.00	6,623,303.82	8,739,002.82	-20.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,912,130.02)	7,912,130.02	0.00	(10,430,345.99)	10,430,345.99	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,714,425.75)	0.00	(1,714,425.75)	(1,985,132.99)	0.00	(1,985,132.99)	15.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,626,555.77)	7,912,130.02	(1,714,425.75)	(12,415,478.98)	10,430,345.99	(1,985,132.99)	15.8%
TOTAL, EXPENDITURES			403,474,652.17	518,190,858.42	921,665,510.59	445,101,292.46	414,901,575.51	860,002,867.97	-6.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(113,080,046.07)	113,080,046.07	0.00	(130,783,523.53)	130,783,523.53	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(113,080,046.07)	113,080,046.07	0.00	(130,783,523.53)	130,783,523.53	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(116,080,046.07)	113,080,046.07	(3,000,000.00)	(133,783,523.53)	130,783,523.53	(3,000,000.00)	0.0%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	485,544,119.00	4,348,361.00	489,892,480.00	478,302,416.00	4,348,361.00	482,650,777.00	-1.5%
2) Federal Revenue		8100-8299	0.00	139,658,432.15	139,658,432.15	0.00	52,309,549.30	52,309,549.30	-62.5%
3) Other State Revenue		8300-8599	11,073,274.77	163,256,252.45	174,329,527.22	10,569,766.98	145,434,734.09	156,004,501.07	-10.5%
4) Other Local Revenue		8600-8799	14,889,202.66	90,595,982.74	105,485,185.40	10,929,183.85	65,953,818.86	76,883,002.71	-27.1%
5) TOTAL, REVENUES			511,506,596.43	397,859,028.34	909,365,624.77	499,801,366.83	268,046,463.25	767,847,830.08	-15.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		235,327,393.47	297,646,155.18	532,973,548.65	247,333,045.22	245,580,940.22	492,913,985.44	-7.5%
2) Instruction - Related Services	2000-2999		74,304,935.66	87,254,371.51	161,559,307.17	85,834,553.51	72,649,236.36	158,483,789.87	-1.9%
3) Pupil Services	3000-3999		27,956,000.80	27,073,791.75	55,029,792.55	31,223,661.84	25,807,329.89	57,030,991.73	3.6%
4) Ancillary Services	4000-4999		699,834.09	20,319,656.69	21,019,490.78	0.00	16,098,228.30	16,098,228.30	-23.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	80,836.20	80,836.20	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		25,299,018.86	25,858,706.58	51,157,725.44	34,181,966.84	15,359,130.52	49,541,097.36	-3.2%
8) Plant Services	8000-8999		37,739,190.29	51,136,663.29	88,875,853.58	44,412,366.05	32,783,406.40	77,195,772.45	-13.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,148,279.00	8,820,677.22	10,968,956.22	2,115,699.00	6,623,303.82	8,739,002.82	-20.3%
10) TOTAL, EXPENDITURES			403,474,652.17	518,190,858.42	921,665,510.59	445,101,292.46	414,901,575.51	860,002,867.97	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			108,031,944.26	(120,331,830.08)	(12,299,885.82)	54,700,074.37	(146,855,112.26)	(92,155,037.89)	649.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(113,080,046.07)	113,080,046.07	0.00	(130,783,523.53)	130,783,523.53	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(116,080,046.07)	113,080,046.07	(3,000,000.00)	(133,783,523.53)	130,783,523.53	(3,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,048,101.81)	(7,251,784.01)	(15,299,885.82)	(79,083,449.16)	(16,071,588.73)	(95,155,037.89)	521.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	118,353,704.41	164,775,839.84	283,129,544.25	110,305,602.60	157,524,055.83	267,829,658.43	-5.4%

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

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			118,353,704.41	164,775,839.84	283,129,544.25	110,305,602.60	157,524,055.83	267,829,658.43	-5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,353,704.41	164,775,839.84	283,129,544.25	110,305,602.60	157,524,055.83	267,829,658.43	-5.4%
2) Ending Balance, June 30 (E + F1e)			110,305,602.60	157,524,055.83	267,829,658.43	31,222,153.44	141,452,467.10	172,674,620.54	-35.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	149,304.64	0.00	149,304.64	150,000.00	0.00	150,000.00	0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	174,549.61	0.00	174,549.61	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	157,524,055.83	157,524,055.83	0.00	141,452,467.10	141,452,467.10	-10.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,244,956.02	0.00	10,244,956.02	279,944.70	0.00	279,944.70	-97.3%
State Dated Warrants, Resource 9960	0000	9780	236,956.02		236,956.02			0.00	
Resource 0041, AB 1840	0000	9780	10,008,000.00		10,008,000.00			0.00	
State Dated Warrants, Resource 9960	0000	9780			0.00	279,944.70		279,944.70	
	0000	9780			0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,739,965.32	0.00	27,739,965.32	25,890,086.04	0.00	25,890,086.04	-6.7%
Unassigned/Unappropriated Amount		9790	71,996,827.01	0.00	71,996,827.01	4,902,122.70	0.00	4,902,122.70	-93.2%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	20,656,032.42	38,179,354.37
5810	Other Restricted Federal	.30	.30
6211	Literacy Coaches and Reading Specialists Grant Program	10,541,530.25	7,426,906.10
6266	Educator Effectiveness, FY 2021-22	5,321,503.10	2,705,305.74
6300	Lottery: Instructional Materials	887,041.63	915,089.08
6332	CA Community Schools Partnership Act - Implementation Grant	5,659,843.75	1,730,139.20
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	18,920,672.00	18,817,284.70
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,058,642.00	6,058,642.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,325,491.58	1,011,499.68
7311	Classified School Employee Professional Development Block Grant	17,842.22	0.00
7339	Dual Enrollment Opportunities	260,754.00	75,000.00
7399	LCFF Equity Multiplier	4,683,589.00	4,733,703.40
7412	A-G Access/Success Grant	537,043.47	0.00
7413	A-G Learning Loss Mitigation Grant	794,098.33	582,770.49
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	315,612.55	315,612.55
7435	Learning Recovery Emergency Block Grant	43,602,481.54	30,568,321.47
7810	Other Restricted State	274,198.63	142,370.94
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	75,308.38	544,728.33
8210	Student Activity Funds	886,050.69	886,050.69
9010	Other Restricted Local	35,706,319.99	26,759,688.06
Total, Restricted Balance		157,524,055.83	141,452,467.10

**FORM 11 –
ADULT EDUCATION
FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,515.00	325,783.00	49.1%
3) Other State Revenue		8300-8599	3,112,943.94	3,787,590.39	21.7%
4) Other Local Revenue		8600-8799	85,155.10	70,149.00	-17.6%
5) TOTAL, REVENUES			3,416,614.04	4,183,522.39	22.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,801,189.75	1,725,648.32	-4.2%
2) Classified Salaries		2000-2999	447,594.98	642,588.80	43.6%
3) Employee Benefits		3000-3999	1,032,920.89	1,256,088.30	21.6%
4) Books and Supplies		4000-4999	87,935.66	235,846.75	168.2%
5) Services and Other Operating Expenditures		5000-5999	316,960.43	212,500.00	-33.0%
6) Capital Outlay		6000-6999	16,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	97,186.02	137,294.54	41.3%
9) TOTAL, EXPENDITURES			3,799,787.73	4,209,966.71	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(383,173.69)	(26,444.32)	-93.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(383,173.69)	(26,444.32)	-93.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,022,478.83	639,305.14	-37.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,022,478.83	639,305.14	-37.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,022,478.83	639,305.14	-37.5%
2) Ending Balance, June 30 (E + F1e)			639,305.14	612,860.82	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	639,305.14	612,860.82	-4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,230,475.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	7,013.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,237,488.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	500,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			500,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			737,488.29		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	218,515.00	325,783.00	49.1%
TOTAL, FEDERAL REVENUE			218,515.00	325,783.00	49.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,987,772.94	3,665,936.39	22.7%
All Other State Revenue	All Other	8590	125,171.00	121,654.00	-2.8%
TOTAL, OTHER STATE REVENUE			3,112,943.94	3,787,590.39	21.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,556.10	10,000.00	-43.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,311.00	(1,139.00)	-118.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,288.00	61,288.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,155.10	70,149.00	-17.6%
TOTAL, REVENUES			3,416,614.04	4,183,522.39	22.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,484,455.61	1,436,608.18	-3.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	316,734.14	289,040.14	-8.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,801,189.75	1,725,648.32	-4.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	98,300.04	134,301.38	36.6%
Classified Support Salaries		2200	25,328.47	109,044.64	330.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	323,966.47	399,242.78	23.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			447,594.98	642,588.80	43.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	437,260.64	437,550.40	0.1%
PERS		3201-3202	102,680.14	180,935.72	76.2%
OASDI/Medicare/Alternative		3301-3302	63,238.92	86,160.84	36.2%
Health and Welfare Benefits		3401-3402	336,440.75	453,321.17	34.7%
Unemployment Insurance		3501-3502	2,061.07	2,285.10	10.9%
Workers' Compensation		3601-3602	80,581.34	85,019.71	5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,658.03	10,815.36	1.5%
TOTAL, EMPLOYEE BENEFITS			1,032,920.89	1,256,088.30	21.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	86,497.56	193,846.75	124.1%
Noncapitalized Equipment		4400	1,438.10	42,000.00	2,820.5%
TOTAL, BOOKS AND SUPPLIES			87,935.66	235,846.75	168.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	79,756.36	41,000.00	-48.6%
Dues and Memberships		5300	1,940.00	2,500.00	28.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,984.60	5,000.00	0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	230,279.47	164,000.00	-28.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			316,960.43	212,500.00	-33.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	97,186.02	137,294.54	41.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			97,186.02	137,294.54	41.3%
TOTAL, EXPENDITURES			3,799,787.73	4,209,966.71	10.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,515.00	325,783.00	49.1%
3) Other State Revenue		8300-8599	3,112,943.94	3,787,590.39	21.7%
4) Other Local Revenue		8600-8799	85,155.10	70,149.00	-17.6%
5) TOTAL, REVENUES			3,416,614.04	4,183,522.39	22.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,652,548.96	2,632,467.22	-0.8%
2) Instruction - Related Services	2000-2999		1,050,052.75	1,440,204.95	37.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		97,186.02	137,294.54	41.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,799,787.73	4,209,966.71	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(383,173.69)	(26,444.32)	-93.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(383,173.69)	(26,444.32)	-93.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,022,478.83	639,305.14	-37.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,022,478.83	639,305.14	-37.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,022,478.83	639,305.14	-37.5%
2) Ending Balance, June 30 (E + F1e)			639,305.14	612,860.82	-4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	639,305.14	612,860.82	-4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	53,358.00	54,405.00
6391	Adult Education Program	41,839.81	41,839.81
9010	Other Restricted Local	544,107.33	516,616.01
Total, Restricted Balance		639,305.14	612,860.82

**FORM 12 –
CHILD DEVELOPMENT
FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,252,386.00	890,768.00	-28.9%
3) Other State Revenue		8300-8599	33,728,811.10	26,291,702.34	-22.0%
4) Other Local Revenue		8600-8799	10,775,989.56	5,530,812.84	-48.7%
5) TOTAL, REVENUES			45,757,186.66	32,713,283.18	-28.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,458,785.55	10,497,388.92	24.1%
2) Classified Salaries		2000-2999	5,943,829.03	6,075,345.97	2.2%
3) Employee Benefits		3000-3999	7,680,787.78	10,080,575.21	31.2%
4) Books and Supplies		4000-4999	2,117,739.11	3,103,521.29	46.5%
5) Services and Other Operating Expenditures		5000-5999	4,693,325.62	3,824,060.47	-18.5%
6) Capital Outlay		6000-6999	6,939,430.96	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	839,042.73	1,128,127.55	34.5%
9) TOTAL, EXPENDITURES			36,672,940.78	34,709,019.41	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,084,245.88	(1,995,736.23)	-122.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,084,245.88	(1,995,736.23)	-122.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,796,373.97	12,880,619.85	239.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,796,373.97	12,880,619.85	239.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,796,373.97	12,880,619.85	239.3%
2) Ending Balance, June 30 (E + F1e)			12,880,619.85	10,884,883.62	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,880,619.85	10,884,883.62	-15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,604,038.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	393,570.21		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	607,478.98		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			29,605,088.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	823,228.00		
6) TOTAL, LIABILITIES			823,228.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			28,781,860.16		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,252,386.00	890,768.00	-28.9%
TOTAL, FEDERAL REVENUE			1,252,386.00	890,768.00	-28.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	19,849,141.74	24,968,635.26	25.8%
All Other State Revenue	All Other	8590	13,879,669.36	1,323,067.08	-90.5%
TOTAL, OTHER STATE REVENUE			33,728,811.10	26,291,702.34	-22.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	199,938.81	300,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(51,104.15)	(187,558.00)	267.0%
Fees and Contracts					
Child Development Parent Fees		8673	131,589.00	30,000.00	-77.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,495,565.90	5,388,370.84	-48.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,775,989.56	5,530,812.84	-48.7%
TOTAL, REVENUES			45,757,186.66	32,713,283.18	-28.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,977,469.03	8,663,865.49	24.2%
Certificated Pupil Support Salaries		1200	140,903.70	312,333.84	121.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,340,412.82	1,521,189.59	13.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,458,785.55	10,497,388.92	24.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,053,784.96	3,481,028.55	-14.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	22,798.00	226,129.00	891.9%
Classified Supervisors' and Administrators' Salaries		2300	750,343.55	1,247,394.13	66.2%
Clerical, Technical and Office Salaries		2400	1,116,902.52	1,120,794.29	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,943,829.03	6,075,345.97	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,331,789.61	1,788,305.85	34.3%
PERS		3201-3202	1,721,320.50	2,333,883.02	35.6%
OASDI/Medicare/Alternative		3301-3302	642,051.79	898,769.16	40.0%
Health and Welfare Benefits		3401-3402	3,448,430.57	4,391,544.89	27.3%
Unemployment Insurance		3501-3502	10,617.88	14,958.54	40.9%
Workers' Compensation		3601-3602	463,165.46	594,961.02	28.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	63,411.97	58,152.73	-8.3%
TOTAL, EMPLOYEE BENEFITS			7,680,787.78	10,080,575.21	31.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,337.77	1,337.00	-91.8%
Materials and Supplies		4300	1,923,424.42	2,673,184.29	39.0%
Noncapitalized Equipment		4400	177,976.92	429,000.00	141.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,117,739.11	3,103,521.29	46.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	972,546.91	1,353,853.00	39.2%
Travel and Conferences		5200	62,184.00	12,408.00	-80.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	316,000.00	316,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	332,265.00	3,460.00	-99.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,340,700.00	1,470,376.00	9.7%
Professional/Consulting Services and Operating Expenditures		5800	1,669,629.71	667,963.47	-60.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,693,325.62	3,824,060.47	-18.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,887,811.92	0.00	-100.0%
Equipment		6400	51,619.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,939,430.96	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	839,042.73	1,128,127.55	34.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			839,042.73	1,128,127.55	34.5%
TOTAL, EXPENDITURES			36,672,940.78	34,709,019.41	-5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,252,386.00	890,768.00	-28.9%
3) Other State Revenue		8300-8599	33,728,811.10	26,291,702.34	-22.0%
4) Other Local Revenue		8600-8799	10,775,989.56	5,530,812.84	-48.7%
5) TOTAL, REVENUES			45,757,186.66	32,713,283.18	-28.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		22,046,396.64	23,501,269.20	6.6%
2) Instruction - Related Services	2000-2999		6,190,351.21	9,763,622.66	57.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		839,042.73	1,128,127.55	34.5%
8) Plant Services	8000-8999		7,597,150.20	316,000.00	-95.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,672,940.78	34,709,019.41	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,084,245.88	(1,995,736.23)	-122.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,084,245.88	(1,995,736.23)	-122.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,796,373.97	12,880,619.85	239.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,796,373.97	12,880,619.85	239.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,796,373.97	12,880,619.85	239.3%
2) Ending Balance, June 30 (E + F1e)			12,880,619.85	10,884,883.62	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,880,619.85	10,884,883.62	-15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	160,809.39	160,809.39
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	387,901.74	387,901.74
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	423,452.06	423,452.06
6130	Child Development: Center-Based Reserve Account	2,446,394.24	2,446,394.24
7810	Other Restricted State	9,461,712.43	7,353,534.20
9010	Other Restricted Local	349.99	112,791.99
Total, Restricted Balance		12,880,619.85	10,884,883.62

**FORM 13 –
CAFETERIA
SPECIAL REVENUE
FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,617,805.57	22,456,482.08	-0.7%
3) Other State Revenue		8300-8599	8,514,026.63	8,195,124.34	-3.7%
4) Other Local Revenue		8600-8799	150,869.53	532,949.43	253.3%
5) TOTAL, REVENUES			31,282,701.73	31,184,555.85	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,265,532.69	8,686,872.00	5.1%
3) Employee Benefits		3000-3999	6,089,573.65	6,753,954.13	10.9%
4) Books and Supplies		4000-4999	21,971,953.68	14,728,631.56	-33.0%
5) Services and Other Operating Expenditures		5000-5999	668,271.70	55,445.00	-91.7%
6) Capital Outlay		6000-6999	2,700,875.92	1,250,000.00	-53.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	778,197.00	719,710.90	-7.5%
9) TOTAL, EXPENDITURES			40,474,404.64	32,194,613.59	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,191,702.91)	(1,010,057.74)	-89.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,191,702.91)	(1,010,057.74)	-89.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,477,044.91	25,285,342.00	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,477,044.91	25,285,342.00	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,477,044.91	25,285,342.00	-26.7%
2) Ending Balance, June 30 (E + F1e)			25,285,342.00	24,275,284.26	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,285,342.00	24,275,284.26	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,000,323.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,457.97		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,237.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			36,004,018.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,198.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,198.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			36,001,820.29		
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,617,805.57	22,456,482.08	-0.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,617,805.57	22,456,482.08	-0.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,244,654.63	7,957,913.83	-3.5%
All Other State Revenue		8590	269,372.00	237,210.51	-11.9%
TOTAL, OTHER STATE REVENUE			8,514,026.63	8,195,124.34	-3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	26,144.00	26,243.57	0.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	814,576.53	800,000.00	-1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(796,390.00)	(294,839.00)	-63.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	106,539.00	1,544.86	-98.5%
TOTAL, OTHER LOCAL REVENUE			150,869.53	532,949.43	253.3%
TOTAL, REVENUES			31,282,701.73	31,184,555.85	-0.3%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,962,883.00	5,952,279.59	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	1,776,627.00	2,234,410.82	25.8%
Clerical, Technical and Office Salaries		2400	526,022.69	500,181.59	-4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,265,532.69	8,686,872.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	75,428.00	99,972.46	32.5%
PERS		3201-3202	1,989,840.00	2,031,306.85	2.1%
OASDI/Medicare/Alternative		3301-3302	611,382.00	617,558.10	1.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	2,797,180.00	3,387,757.28	21.1%
Unemployment Insurance		3501-3502	72,576.00	7,908.61	-89.1%
Workers' Compensation		3601-3602	300,206.00	311,858.83	3.9%
OPEB, Allocated		3701-3702	36.65	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	242,925.00	297,592.00	22.5%
TOTAL, EMPLOYEE BENEFITS			6,089,573.65	6,753,954.13	10.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,357,268.24	2,946,346.72	-60.0%
Noncapitalized Equipment		4400	280,209.16	50,000.00	-82.2%
Food		4700	14,334,476.28	11,732,284.84	-18.2%
TOTAL, BOOKS AND SUPPLIES			21,971,953.68	14,728,631.56	-33.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	15,000.00	-25.0%
Dues and Memberships		5300	3,000.00	300.00	-90.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	436,043.00	230,000.00	-47.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(876,525.94)	(855,855.00)	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	1,084,754.64	665,000.00	-38.7%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			668,271.70	55,445.00	-91.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	2,700,875.92	1,250,000.00	-53.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,700,875.92	1,250,000.00	-53.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	778,197.00	719,710.90	-7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			778,197.00	719,710.90	-7.5%
TOTAL, EXPENDITURES			40,474,404.64	32,194,613.59	-20.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,617,805.57	22,456,482.08	-0.7%
3) Other State Revenue		8300-8599	8,514,026.63	8,195,124.34	-3.7%
4) Other Local Revenue		8600-8799	150,869.53	532,949.43	253.3%
5) TOTAL, REVENUES			31,282,701.73	31,184,555.85	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		39,696,207.64	31,474,902.69	-20.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		778,197.00	719,710.90	-7.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,474,404.64	32,194,613.59	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,191,702.91)	(1,010,057.74)	-89.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,191,702.91)	(1,010,057.74)	-89.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,477,044.91	25,285,342.00	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,477,044.91	25,285,342.00	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,477,044.91	25,285,342.00	-26.7%
2) Ending Balance, June 30 (E + F1e)			25,285,342.00	24,275,284.26	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,285,342.00	24,275,284.26	-4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	25,266,931.64	23,751,712.90
9010	Other Restricted Local	18,410.36	523,571.36
Total, Restricted Balance		25,285,342.00	24,275,284.26

**FORM 14 –
DEFERRED
MAINTENANCE
FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	209,213.11	34,879.00	-83.3%
5) TOTAL, REVENUES			209,213.11	34,879.00	-83.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,053,286.90	4,460,469.55	-36.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,053,286.90	4,460,469.55	-36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,844,073.79)	(4,425,590.55)	-35.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,844,073.79)	(1,425,590.55)	-62.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,365,324.96	1,521,251.17	-71.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,365,324.96	1,521,251.17	-71.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,365,324.96	1,521,251.17	-71.6%
2) Ending Balance, June 30 (E + F1e)			1,521,251.17	95,660.62	-93.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,521,251.17	95,660.62	-93.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,776,764.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,776,764.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,776,764.65		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	129,784.11	60,000.00	-53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	79,429.00	(25,121.00)	-131.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			209,213.11	34,879.00	-83.3%
TOTAL, REVENUES			209,213.11	34,879.00	-83.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,053,286.90	4,460,469.55	-36.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,053,286.90	4,460,469.55	-36.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,053,286.90	4,460,469.55	-36.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,000,000.00	3,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	3,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,000,000.00	3,000,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	209,213.11	34,879.00	-83.3%
5) TOTAL, REVENUES			209,213.11	34,879.00	-83.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,053,286.90	4,460,469.55	-36.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,053,286.90	4,460,469.55	-36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,844,073.79)	(4,425,590.55)	-35.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,844,073.79)	(1,425,590.55)	-62.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,365,324.96	1,521,251.17	-71.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,365,324.96	1,521,251.17	-71.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,365,324.96	1,521,251.17	-71.6%
2) Ending Balance, June 30 (E + F1e)			1,521,251.17	95,660.62	-93.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,521,251.17	95,660.62	-93.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	9010	Other Restricted Local	1,521,251.17	95,660.62
Total, Restricted Balance			1,521,251.17	95,660.62

**FORM 21 –
BUILDING FUND**

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,717.00	9,717.00	0.0%
4) Other Local Revenue		8600-8799	5,213,176.84	567,236.00	-89.1%
5) TOTAL, REVENUES			5,222,893.84	576,953.00	-89.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,456,450.03	2,837,212.18	-17.9%
3) Employee Benefits		3000-3999	1,828,401.70	1,544,070.23	-15.6%
4) Books and Supplies		4000-4999	253,100.79	581,350.10	129.7%
5) Services and Other Operating Expenditures		5000-5999	11,065,475.25	5,215,000.00	-52.9%
6) Capital Outlay		6000-6999	112,104,674.55	49,144,905.09	-56.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			128,708,102.32	59,322,537.60	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(123,485,208.48)	(58,745,584.60)	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	185,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			185,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,514,791.52	(58,745,584.60)	-195.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,317,695.16	222,832,486.68	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,317,695.16	222,832,486.68	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,317,695.16	222,832,486.68	38.1%
2) Ending Balance, June 30 (E + F1e)			222,832,486.68	164,086,902.08	-26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	222,832,486.68	164,086,902.08	-26.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	294,317,479.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			294,317,479.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			294,317,479.36		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	9,717.00	9,717.00	0.0%
TOTAL, OTHER STATE REVENUE			9,717.00	9,717.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,355,512.00	3,019,600.00	-30.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	678,636.00	(2,602,364.00)	-483.5%
Other Local Revenue					
All Other Local Revenue		8699	179,028.84	150,000.00	-16.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,213,176.84	567,236.00	-89.1%
TOTAL, REVENUES			5,222,893.84	576,953.00	-89.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	72,781.22	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	3,006,694.81	2,613,422.48	-13.1%
Clerical, Technical and Office Salaries		2400	376,974.00	223,789.70	-40.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,456,450.03	2,837,212.18	-17.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,210.56	33,338.44	6.8%
PERS		3201-3202	846,652.42	730,480.10	-13.7%
OASDI/Medicare/Alternative		3301-3302	264,665.26	209,276.30	-20.9%
Health and Welfare Benefits		3401-3402	509,163.08	457,120.08	-10.2%
Unemployment Insurance		3501-3502	32,090.53	2,646.87	-91.8%
Workers' Compensation		3601-3602	129,789.85	101,855.94	-21.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,830.00	9,352.50	-36.9%
TOTAL, EMPLOYEE BENEFITS			1,828,401.70	1,544,070.23	-15.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	581,350.10	New
Noncapitalized Equipment		4400	253,100.79	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			253,100.79	581,350.10	129.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	82,500.00	50,000.00	-39.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	247,427.99	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	368,865.06	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,364,182.20	5,165,000.00	-50.2%
Communications		5900	2,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,065,475.25	5,215,000.00	-52.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	111,949,846.25	49,144,905.09	-56.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	154,828.30	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			112,104,674.55	49,144,905.09	-56.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			128,708,102.32	59,322,537.60	-53.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	185,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			185,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			185,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,717.00	9,717.00	0.0%
4) Other Local Revenue		8600-8799	5,213,176.84	567,236.00	-89.1%
5) TOTAL, REVENUES			5,222,893.84	576,953.00	-89.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		128,708,102.32	59,322,537.60	-53.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			128,708,102.32	59,322,537.60	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(123,485,208.48)	(58,745,584.60)	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	185,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			185,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,514,791.52	(58,745,584.60)	-195.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,317,695.16	222,832,486.68	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,317,695.16	222,832,486.68	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,317,695.16	222,832,486.68	38.1%
2) Ending Balance, June 30 (E + F1e)			222,832,486.68	164,086,902.08	-26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	222,832,486.68	164,086,902.08	-26.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	222,832,486.68	164,086,902.08
Total, Restricted Balance		<u>222,832,486.68</u>	<u>164,086,902.08</u>

FORM 25
CAPITAL FACILITIES
FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,793,786.93	2,213,286.00	-20.8%
5) TOTAL, REVENUES			2,793,786.93	2,213,286.00	-20.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,981.48	0.00	-100.0%
3) Employee Benefits		3000-3999	18.52	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,776,264.40	3,000,000.00	-37.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,778,264.40	3,000,000.00	-37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,984,477.47)	(786,714.00)	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,984,477.47)	(786,714.00)	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,233,438.67	18,248,961.20	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,233,438.67	18,248,961.20	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,233,438.67	18,248,961.20	-9.8%
2) Ending Balance, June 30 (E + F1e)			18,248,961.20	17,462,247.20	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,248,961.20	17,462,247.20	-4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,173,742.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,173,742.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	479,364.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			479,364.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			21,694,377.75		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	448,318.93	400,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	(54,532.00)	(186,714.00)
Fees and Contracts					
Mitigation/Developer Fees			8681	2,400,000.00	2,000,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				2,793,786.93	2,213,286.00
TOTAL, REVENUES				2,793,786.93	2,213,286.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	1,981.48	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,981.48	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12.54	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.09	0.00	-100.0%
Workers' Compensation		3601-3602	5.89	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18.52	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,776,264.40	3,000,000.00	-37.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,776,264.40	3,000,000.00	-37.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,778,264.40	3,000,000.00	-37.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,793,786.93	2,213,286.00	-20.8%
5) TOTAL, REVENUES			2,793,786.93	2,213,286.00	-20.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,778,264.40	3,000,000.00	-37.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,778,264.40	3,000,000.00	-37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,984,477.47)	(786,714.00)	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,984,477.47)	(786,714.00)	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,233,438.67	18,248,961.20	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,233,438.67	18,248,961.20	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,233,438.67	18,248,961.20	-9.8%
2) Ending Balance, June 30 (E + F1e)			18,248,961.20	17,462,247.20	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,248,961.20	17,462,247.20	-4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	18,248,961.20	17,462,247.20
Total, Restricted Balance		18,248,961.20	17,462,247.20

FORM 35
COUNTY SCHOOL
FACILITIES FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,286,463.58	142,180.00	-95.7%
5) TOTAL, REVENUES			3,286,463.58	142,180.00	-95.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	121.15	0.00	-100.0%
4) Books and Supplies		4000-4999	224,737.41	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	126,750.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,257,911.70	3,000,000.00	-29.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,611,520.26	3,000,000.00	-34.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,325,056.68)	(2,857,820.00)	115.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,325,056.68)	(2,857,820.00)	115.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,327,808.15	9,002,751.47	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,327,808.15	9,002,751.47	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,327,808.15	9,002,751.47	-12.8%
2) Ending Balance, June 30 (E + F1e)			9,002,751.47	6,144,931.47	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,002,751.47	6,144,931.47	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,284,214.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,284,214.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,284,214.59		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	240,860.58	250,000.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,691.00	(107,820.00)	-519.7%
Other Local Revenue					
All Other Local Revenue		8699	3,019,912.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,286,463.58	142,180.00	-95.7%
TOTAL, REVENUES			3,286,463.58	142,180.00	-95.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,000.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	64.96	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	29.51	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.36	0.00	-100.0%
Workers' Compensation		3601-3602	26.32	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			121.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	224,737.41	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			224,737.41	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	126,750.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,750.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,219,416.70	3,000,000.00	-28.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	38,495.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,257,911.70	3,000,000.00	-29.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,611,520.26	3,000,000.00	-34.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,286,463.58	142,180.00	-95.7%
5) TOTAL, REVENUES			3,286,463.58	142,180.00	-95.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,611,520.26	3,000,000.00	-34.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,611,520.26	3,000,000.00	-34.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,325,056.68)	(2,857,820.00)	115.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,325,056.68)	(2,857,820.00)	115.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,327,808.15	9,002,751.47	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,327,808.15	9,002,751.47	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,327,808.15	9,002,751.47	-12.8%
2) Ending Balance, June 30 (E + F1e)			9,002,751.47	6,144,931.47	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,002,751.47	6,144,931.47	-31.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
7710	State School Facilities Projects	8,997,754.27	6,139,934.27
9010	Other Restricted Local	4,997.20	4,997.20
Total, Restricted Balance		<u>9,002,751.47</u>	<u>6,144,931.47</u>

FORM 40
SPECIAL RESERVE
FUND OR CAPITAL
OUTLAY PROJECTS

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,404,815.95	33,887.00	-99.0%
5) TOTAL, REVENUES			3,404,815.95	33,887.00	-99.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,983.74	0.00	-100.0%
6) Capital Outlay		6000-6999	4,280,686.26	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,305,670.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(900,854.05)	33,887.00	-103.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(900,854.05)	33,887.00	-103.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,093,368.15	2,192,514.10	-29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,093,368.15	2,192,514.10	-29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,093,368.15	2,192,514.10	-29.1%
2) Ending Balance, June 30 (E + F1e)			2,192,514.10	2,226,401.10	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,192,514.10	2,226,401.10	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,439,326.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,439,326.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			6,439,326.19		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,917.95	90,000.00	20.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,054.00	(56,113.00)	-2,831.9%
Other Local Revenue					
All Other Local Revenue		8699	3,327,844.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,404,815.95	33,887.00	-99.0%
TOTAL, REVENUES			3,404,815.95	33,887.00	-99.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	24,983.74	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,983.74	0.00	-100.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	4,280,686.26	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			4,280,686.26	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES				4,305,670.00	0.00	-100.0%
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,404,815.95	33,887.00	-99.0%
5) TOTAL, REVENUES			3,404,815.95	33,887.00	-99.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,305,670.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,305,670.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(900,854.05)	33,887.00	-103.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(900,854.05)	33,887.00	-103.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,093,368.15	2,192,514.10	-29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,093,368.15	2,192,514.10	-29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,093,368.15	2,192,514.10	-29.1%
2) Ending Balance, June 30 (E + F1e)			2,192,514.10	2,226,401.10	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,192,514.10	2,226,401.10	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	2,192,514.10	2,226,401.10
Total, Restricted Balance		2,192,514.10	2,226,401.10

FORM 51
BOND INTEREST AND
REDEMPTION FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,820.00	1,095,820.00	0.0%
3) Other State Revenue		8300-8599	388,000.00	388,000.00	0.0%
4) Other Local Revenue		8600-8799	95,874,817.15	94,902,909.15	-1.0%
5) TOTAL, REVENUES			97,358,637.15	96,386,729.15	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	118,482,741.00	118,482,741.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,482,741.00	118,482,741.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,124,103.85)	(22,096,011.85)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	104,125,000.85	104,125,000.85	0.0%
b) Uses		7630-7699	89,115,000.00	89,115,000.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,010,000.85	15,010,000.85	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,114,103.00)	(7,086,011.00)	15.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,929,755.20	115,815,652.20	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,929,755.20	115,815,652.20	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,929,755.20	115,815,652.20	-5.0%
2) Ending Balance, June 30 (E + F1e)			115,815,652.20	108,729,641.20	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	115,815,652.20	108,729,641.20	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	112,733,049.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			112,733,049.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			112,733,049.58		
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,095,820.00	1,095,820.00	0.0%
TOTAL, FEDERAL REVENUE			1,095,820.00	1,095,820.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	388,000.00	388,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			388,000.00	388,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	82,750,252.15	82,750,252.15	0.0%
Unsecured Roll		8612	4,000,000.00	4,000,000.00	0.0%
Prior Years' Taxes		8613	1,000,000.00	1,000,000.00	0.0%
Supplemental Taxes		8614	3,700,000.00	3,700,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,380,350.00	1,380,350.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(971,908.00)	New
Other Local Revenue					
All Other Local Revenue		8699	3,044,215.00	3,044,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,874,817.15	94,902,909.15	-1.0%
TOTAL, REVENUES			97,358,637.15	96,386,729.15	-1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	72,944,215.00	72,944,215.00	0.0%
Bond Interest and Other Service Charges		7434	45,538,526.00	45,538,526.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			118,482,741.00	118,482,741.00	0.0%
TOTAL, EXPENDITURES			118,482,741.00	118,482,741.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	104,125,000.85	104,125,000.85	0.0%
(c) TOTAL, SOURCES			104,125,000.85	104,125,000.85	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	89,115,000.00	89,115,000.00	0.0%
(d) TOTAL, USES			89,115,000.00	89,115,000.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,010,000.85	15,010,000.85	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,820.00	1,095,820.00	0.0%
3) Other State Revenue		8300-8599	388,000.00	388,000.00	0.0%
4) Other Local Revenue		8600-8799	95,874,817.15	94,902,909.15	-1.0%
5) TOTAL, REVENUES			97,358,637.15	96,386,729.15	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	118,482,741.00	118,482,741.00	0.0%
10) TOTAL, EXPENDITURES			118,482,741.00	118,482,741.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(21,124,103.85)	(22,096,011.85)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	104,125,000.85	104,125,000.85	0.0%
b) Uses		7630-7699	89,115,000.00	89,115,000.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,010,000.85	15,010,000.85	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,114,103.00)	(7,086,011.00)	15.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,929,755.20	115,815,652.20	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,929,755.20	115,815,652.20	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,929,755.20	115,815,652.20	-5.0%
2) Ending Balance, June 30 (E + F1e)			115,815,652.20	108,729,641.20	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	115,815,652.20	108,729,641.20	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	115,815,652.20	108,729,641.20
Total, Restricted Balance		115,815,652.20	108,729,641.20

FORM 67
SELF-INSURANCE
FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,613,012.43	21,793,402.00	5.7%
5) TOTAL, REVENUES			20,613,012.43	21,793,402.00	5.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,305,587.87	1,017,031.33	-22.1%
3) Employee Benefits		3000-3999	562,091.38	463,106.89	-17.6%
4) Books and Supplies		4000-4999	100,876.82	272,969.24	170.6%
5) Services and Other Operating Expenses		5000-5999	29,473,498.01	26,031,465.42	-11.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			31,442,054.08	27,784,572.88	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,829,041.65)	(5,991,170.88)	-44.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,829,041.65)	(5,991,170.88)	-44.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,960,178.26	6,131,136.61	-63.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,960,178.26	6,131,136.61	-63.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,960,178.26	6,131,136.61	-63.8%
2) Ending Net Position, June 30 (E + F1e)			6,131,136.61	139,965.73	-97.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,131,136.61	139,965.73	-97.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,113,730.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	651,257.98		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			11,764,988.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			11,764,988.65		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	286,354.72	286,354.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	76,735.00	(334,852.00)	-536.4%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	20,247,489.01	21,839,900.00	7.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,433.70	2,000.00	-17.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,613,012.43	21,793,402.00	5.7%
TOTAL, REVENUES			20,613,012.43	21,793,402.00	5.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	218,247.45	173,076.00	-20.7%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	1,011,395.66	770,412.13	-23.8%
Clerical, Technical and Office Salaries		2400	75,944.76	73,543.20	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,305,587.87	1,017,031.33	-22.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	280,844.87	233,086.26	-17.0%
OASDI/Medicare/Alternative		3301-3302	86,886.11	64,314.47	-26.0%
Health and Welfare Benefits		3401-3402	141,310.72	123,151.56	-12.9%
Unemployment Insurance		3501-3502	1,253.77	1,101.18	-12.2%
Workers' Compensation		3601-3602	46,666.87	36,305.42	-22.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,129.04	5,148.00	0.4%
TOTAL, EMPLOYEE BENEFITS			562,091.38	463,106.89	-17.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,917.82	219,995.24	332.1%
Noncapitalized Equipment		4400	49,959.00	52,974.00	6.0%
TOTAL, BOOKS AND SUPPLIES			100,876.82	272,969.24	170.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,746.87	4,500.00	-41.9%
Dues and Memberships		5300	865.56	2,000.00	131.1%
Insurance		5400-5450	4,035,457.56	5,140,000.00	27.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	100.00	New
Transfers of Direct Costs - Interfund		5750	(131,278.03)	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	25,560,706.05	20,884,865.42	-18.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			29,473,498.01	26,031,465.42	-11.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			31,442,054.08	27,784,572.88	-11.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,613,012.43	21,793,402.00	5.7%
5) TOTAL, REVENUES			20,613,012.43	21,793,402.00	5.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		31,442,054.08	27,784,572.88	-11.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			31,442,054.08	27,784,572.88	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,829,041.65)	(5,991,170.88)	-44.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,829,041.65)	(5,991,170.88)	-44.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,960,178.26	6,131,136.61	-63.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,960,178.26	6,131,136.61	-63.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,960,178.26	6,131,136.61	-63.8%
2) Ending Net Position, June 30 (E + F1e)			6,131,136.61	139,965.73	-97.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,131,136.61	139,965.73	-97.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	6,131,136.61	139,965.73
Total, Restricted Net Position		6,131,136.61	139,965.73

**2024-25 Draft
Proposed Budget
Presentation**

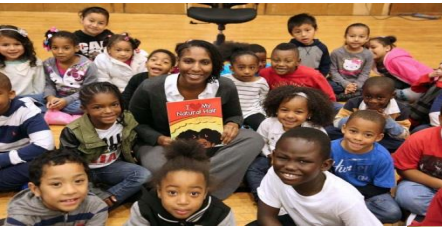


**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Oakland Unified School District

2024-25 **DRAFT** Proposed Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

June 12, 2024

2024-25 Proposed Budget Public Hearing

www.ousd.org



@OUSDnews

Purpose

Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 26, 2024, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing is scheduled for June 12, 2024. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2024-25 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

Summary Budget 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%	2.73%	3.11%
Statutory COLA				
Grade Span Adjustment Factors				
Enrollment	33,882	33,743	33,743	33,743
Attendance Used for Funding (Highest Year or Average)	31,986	30,726	30,726	30,726
Attendance (ADA)	29,945	29,822	29,700	29,577
Enrollment to ADA % *	88%	88%	88%	88%
Unduplicated Pupil Count	80.10%	81.49%	82.41%	82.49%
Salary and Negotiated Increases Adjusted - OEA				
Salary and Negotiated Increases - BCTC	\$596K	\$1.1M	\$.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	\$102M	\$106M		
Health Benefit Assumptions **	13.0%	10.25%	8.5%	8.5%
MYP change in Health Benefit Cost - Gen Fund Combined	\$14.8M	\$4M	\$6.9M	
Mandatories & Benefits - Certificated	5.03%	5.03%	5.03%	5.03%
Mandatories & Benefits - Classified	11.23%	11.23%	11.23%	11.23%
State Teachers Retirement System	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	28.10%	28.10%	28.10%	29.20%
Total Mandatories & Benefits Certificated	24.13%	24.13%	24.13%	24.13%
Total Mandatories & Benefits Classified	39.33%	39.33%	39.33%	40.43%

* Note: The 2022-23 Actual ADA projection is lower than the funded ADA. The Governor's Budget amended the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA due to the loss of ADA from the

** 2023-24 Projected Increase for Kaiser (9.95%) and Sutter (20%) which is the primary benefit selection for the majority of employees.

*** Additional LCFF Investment, NOT statutory COLA EC 42238.02(d)(5)

Current Status of Budget Development

- The District is completing the budget development and reconciliation process for all funds which includes all budget Adjustments in Attachment B totaling \$16.5M and staffing adjustments from the budget development process:
 - Local Control Funding Formula (LCFF) Revisions and other revised projections as of May Revise
 - *The value of the UAOS TA is included in the Proposed Draft Budget*

2024-25 Budget Adjustments Update

- On February 28, 2024, the District presented and the Board Adopted Resolution 2324-0137, Proposed Budget Adjustments for Fiscal Year 2024-25 and
- Restructuring Recommendations for 2025-26
- The summary of the Budget Adjustments was listed in a document labeled, Attachment B.
-
- An update and reconciliation of those Board Agenda Items will be provided with the final Proposed Budget.

Attachment B Summary

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	<input checked="" type="checkbox"/>	Savings	\$ (457,578)						\$ (457,578)
Adjust School Site Allocations (Supplemental)	2	<input checked="" type="checkbox"/>		-	-		-	\$ (2,583,685)		\$ (2,583,685)
Merger of District Schools	3	<input checked="" type="checkbox"/>								\$ -
BP 3150 Adjustment	4	<input checked="" type="checkbox"/>								\$ -
Central - Continuous School Improvement Redesign	5	<input checked="" type="checkbox"/>								\$ -
Central - Legal Department Restructuring	6	<input checked="" type="checkbox"/>								\$ -
Central - Business, Talent, Technology, Other Redesign	7	<input checked="" type="checkbox"/>								\$ -
Adjusted Support toward previous Board Resolutions	8	<input checked="" type="checkbox"/>								\$ -
Special Ed Programs	9	<input checked="" type="checkbox"/>								\$ -
Maintaining Small School Investments	10	<input checked="" type="checkbox"/>								\$ -
Responses to January 8, 2024 Study Session	11	<input checked="" type="checkbox"/>			\$ (8,000,000)	\$ (3,700,000)			\$ -	\$ (11,700,000)
Reduction of consistently vacant positions	12	<input checked="" type="checkbox"/>		\$ (576,510)	\$ (384,390)	\$ (314,460)	\$ (372,144)	\$ -	\$ -	\$ (1,647,504)
Total										\$ (16,388,767)

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	<input checked="" type="checkbox"/>							\$ 500,000	\$ 500,000
Return of Investments currently funded with one-time funds	2	<input checked="" type="checkbox"/>								\$ -
Review Facilities and Deferred Maintenance Modifications	3	<input checked="" type="checkbox"/>								\$ -
Total									\$ 500,000	\$ 500,000

Estimated - Fund Balance Summary

2024-25 Estimated Actuals Budget

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 499,801,367	\$ 268,046,463	\$ 767,847,830
9) Total Expenditures			
	\$ 445,101,292	\$ 414,901,576	\$ 860,002,868
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 54,700,074	\$ (146,855,112)	\$ (92,155,038)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (133,783,524)	\$ 130,783,524	\$ (3,000,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (79,083,449)	\$ (16,071,589)	\$ (95,155,038)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 110,305,603	\$ 157,524,056	\$ 267,829,658
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 31,222,153	\$ 141,452,467	\$ 172,674,621
Restricted Reserve	\$150,000	\$ 141,452,467	\$ 141,602,467
Other Assignments	\$279,945	\$0	\$279,945
Reserve for Economic Uncertainty	\$25,890,086		\$25,890,086
Unassigned Unappropriated	\$ 4,902,123	\$ 141,452,467	\$ 4,902,123

Estimated Actuals to Proposed Budget

Oakland Unified - 2023-24 Estimated Actuals to Draft Proposed Adopted Budget										
Unrestricted and Restricted										
Description	Object Codes	2023-24 Estimated Actuals			2023-24 Proposed Adopted Budget			Variance Third Interim to Proposed Adopted Budget		
		UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
A. Revenues										
1) LCFF Sources	8010-8099	485,544,119.00	4,348,361.00	489,892,480.00	478,302,416.00	4,348,361.00	482,650,777.00	(7,241,703.00)	0.00	(7,241,703.00)
2) Federal Revenue	8100-8299	0.00	139,658,432.15	139,658,432.15	0.00	52,309,549.30	52,309,549.30	0.00	(87,348,882.85)	(87,348,882.85)
3) Other State Revenue	8300-8599	11,073,274.77	163,256,252.45	174,329,527.22	10,569,766.98	145,434,734.09	156,004,501.07	(503,507.79)	(17,821,518.36)	(18,325,026.15)
4) Other Local Revenue	8600-8799	14,889,202.66	90,595,982.74	105,485,185.40	10,929,183.85	65,953,818.86	76,883,002.71	(3,960,018.81)	(24,642,163.88)	(28,602,182.69)
5) Total Revenues		511,506,596.43	397,859,028.34	909,365,624.77	499,801,366.83	268,046,463.25	767,847,830.08	(11,705,229.60)	(129,812,565.09)	(141,517,794.69)
B. Expenditures										
1) Certificated Salaries	1000-1999	177,234,943.50	99,949,803.23	277,184,746.73	178,298,737.01	89,965,666.86	268,264,403.87	1,063,793.51	(9,984,136.37)	(8,920,342.86)
2) Classified Salaries	2000-2999	54,446,812.51	82,654,390.25	137,101,202.76	60,373,195.22	65,988,459.22	126,361,654.44	5,926,382.71	(16,665,931.03)	(10,739,548.32)
3) Employee Benefits	3000-3999	107,538,510.63	106,758,818.33	214,297,328.96	118,705,393.11	107,922,010.58	226,627,403.69	11,166,882.48	1,163,192.25	12,330,074.73
4) Books and Supplies	4000-4999	17,046,148.99	47,209,066.68	64,255,215.67	42,309,547.87	31,230,211.00	73,539,758.87	25,263,398.88	(15,978,855.68)	9,284,543.20
5) Services an Other Operating Expenditures	5000-5999	49,605,546.00	153,975,244.37	203,580,790.37	53,693,784.02	99,119,415.88	152,813,199.90	4,088,238.02	(54,855,828.49)	(50,767,590.47)
6) Capital Outlay	6000-6999	5,080,967.31	10,910,728.32	15,991,695.63	2,020,415.21	3,622,162.16	5,642,577.37	(3,060,552.10)	(7,288,566.16)	(10,349,118.26)
7) Other Outgo (excluding Transfers of Indirect Cost	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost	7400-7499	2,148,279.00	8,820,677.22	10,968,956.22	2,115,699.00	6,623,303.82	8,739,002.82	(32,580.00)	(2,197,373.40)	(2,229,953.40)
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(9,626,555.77)	7,912,130.02	(1,714,425.75)	(12,415,478.98)	10,430,345.99	(1,985,132.99)	(2,788,923.21)	2,518,215.97	(270,707.24)
9) Total Expenditures		403,474,652.17	518,190,858.42	921,665,510.59	445,101,292.46	414,901,575.51	860,002,867.97	41,626,640.29	(103,289,282.91)	(61,662,642.62)
C. Excess (Deficiency) of Revenues Over		108,031,944.26	(120,331,830.08)	(12,299,885.82)	54,700,074.37	(146,855,112.26)	(92,155,037.89)	(53,331,869.89)	(26,523,282.18)	(79,855,152.07)
D. Other Financing Sources/Uses										
1) Interfund Transfers				0.00	0.00		0.00	0.00	0.00	0.00
a) Transfers In		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Transfers Out		3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
2) Other Sources/Uses		0.00	0.00	0.00			0.00	0.00	0.00	0.00
a) Sources				0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions		(113,080,046.07)	113,080,046.07	0.00	(130,783,523.53)	130,783,523.53	0.00	(17,703,477.46)	17,703,477.46	0.00
4) Total, Other Financing Sources/Uses		(116,080,046.07)	113,080,046.07	(3,000,000.00)	(133,783,523.53)	130,783,523.53	(3,000,000.00)	(17,703,477.46)	17,703,477.46	0.00
E. Net Increase (Decrease) in Fund Balance (C +D4)		(8,048,101.81)	(7,251,784.01)	(15,299,885.82)	(79,083,449.16)	(16,071,588.73)	(95,155,037.89)	(71,035,347.35)	(8,819,804.72)	(79,855,152.07)

LCFF Projection Third Interim - 2023-24

Oakland Unified (61259) - Third Interim LCFF	v.24.2b	5/17/2024	CY
LOCAL CONTROL FUNDING FORMULA		2023-24	
LCFF ENTITLEMENT CALCULATION			
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
	8.22%	0.00%	80.10% 80.10%
	3-PY Average		
	ADA	Base	Grade Span
	Supplemental	Concentration	Total
Grades TK-3	11,545.89	\$ 9,919	\$ 1,032
Grades 4-6	7,590.87	10,069	1,613
Grades 7-8	4,260.71	10,367	1,661
Grades 9-12	8,540.65	12,015	312
Subtract Necessary Small School ADA and Funding	-	-	-
Total Base, Supplemental, and Concentration Grant	\$337,742,844	\$ 14,580,041	\$ 56,442,126
NSS Allowance	-	-	\$ 57,481,479
			\$ 466,246,490
TOTAL BASE	31,938.12	\$337,742,844	\$ 14,580,041
			\$ 56,442,126
			\$ 57,481,479
			\$ 466,246,490
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)			6,195,554
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	987.90	TK Add-on rate \$ 3,044.23
			3,007,393
ECONOMIC RECOVERY TARGET PAYMENT			-
LCFF Entitlement Before Adjustments			\$ 485,544,119
Miscellaneous Adjustments			-
ADJUSTED LCFF ENTITLEMENT			\$ 485,544,119
Local Revenue (including RDA)			(148,144,270)
Gross State Aid			\$ 337,399,849
Education Protection Account Entitlement			(78,384,192)
Net State Aid			\$ 259,015,657

LCFF Summary - 2024-25

Oakland Unified (61259) - Third Interim LCFF	v.24.2b				CY1	
LOCAL CONTROL FUNDING FORMULA	2024-25					
LCFF ENTITLEMENT CALCULATION						
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
	1.07%	0.00%	81.49%	81.49%		
Calculation Factors	3-PY Average					
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,067.40	\$ 10,025	\$ 1,043	\$ 1,804	\$ 1,906	\$ 163,549,678
Grades 4-6	7,278.62	10,177		1,659	1,752	98,901,701
Grades 7-8	4,112.72	10,478		1,708	1,804	57,536,372
Grades 9-12	8,317.48	12,144	316	2,031	2,145	138,370,894
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 329,125,758	\$ 14,171,622	\$ 55,950,607	\$ 59,110,658	\$ 458,358,645
NSS Allowance		-	-	-	-	-
TOTAL BASE	30,776.22	\$ 329,125,758	\$ 14,171,622	\$ 55,950,607	\$ 59,110,658	\$ 458,358,645
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,261,846
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)						-
TK ADA	1,165.90	TK Add-on rate	\$ 3,076.80			3,587,243
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 478,302,416
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 478,302,416
Local Revenue (including RDA)						(146,930,895)
Gross State Aid						\$ 331,371,521
Education Protection Account Entitlement						(73,692,131)
Net State Aid						\$ 257,679,390

LCAP & Budget Draft Timelines

Local Control Accountability Plan:

- First Draft LCAP for Initial Review by Governing Board, LCAP Parent & Student Advisory Committee, and Alameda County Office of Education
 - Provided to PSAC, Governing Board, & Posted on LCAP Website on 5/2024
- Revised Draft LCAP for 6/12/24 Public Hearing and Presentation to Governing Board
 - Provided to PSAC, Governing Board, & Posted on LCAP Website by 6/2/23
- Final LCAP for Adoption on 6/26/24
 - Provided to PSAC, Governing Board, & Posted on LCAP Website by 6/25/23

LCAP & Budget Draft Timelines

2024-25 Budget

- 5/22/24 - Governing Board Meeting Draft Budget
- 6/6/23 - Budget & Finance Meeting
- 6/12/24 - Governing Board Meeting Public Hearing - Draft Proposed Budget
- 6/26/24 - Governing Board Meeting - Proposed Budget Adoption

Next Steps

- Complete LCAP and Budget Development and reconciliation for June 26, 2024 Budget Adoption

- June 26, 2024

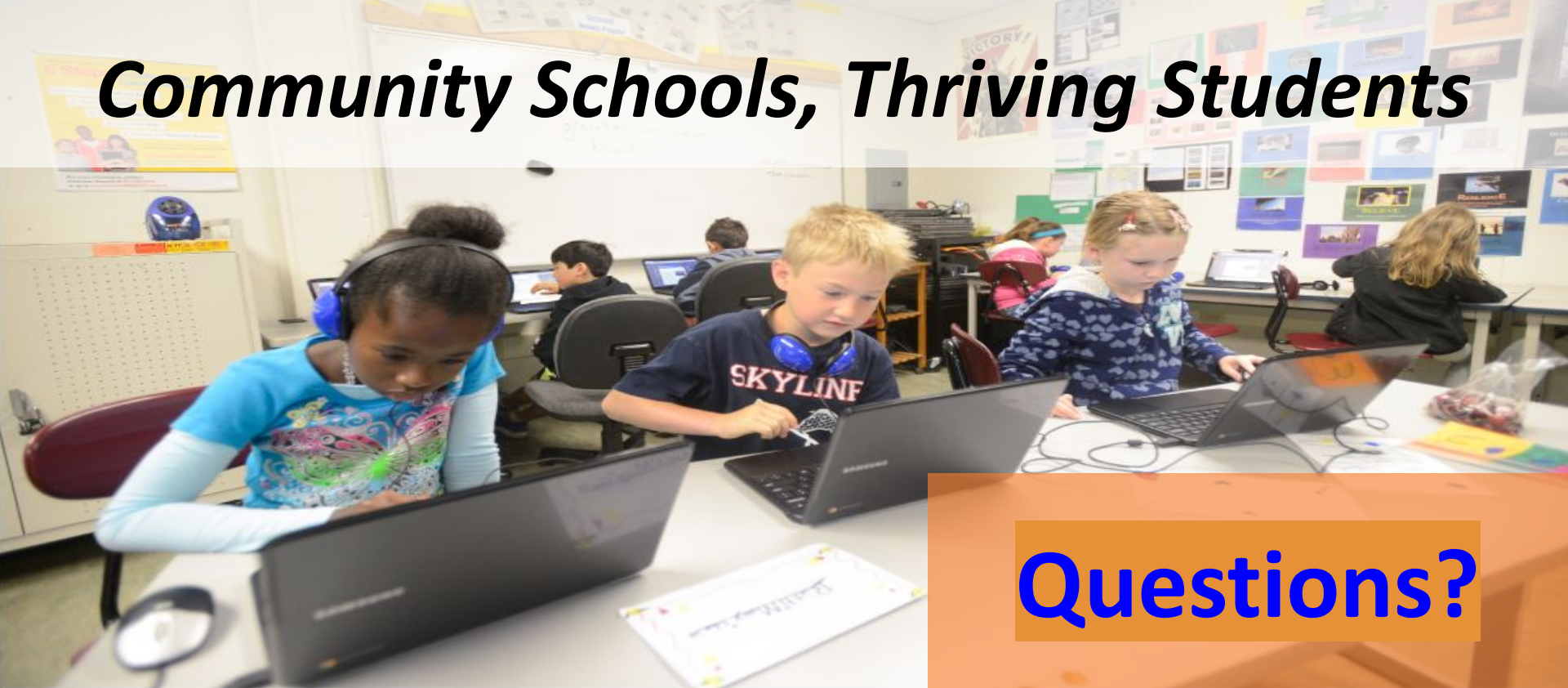
LCAP & Budget Adoption

- June 27, 2024

Submit to Alameda County Office of Education



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

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Phone: 510.555.5555 | Email: info@ousd.org

**BUDGET
REDUCTIONS
ATTACHMENT B &
RESTRUCTURE
RECOMMENDATION**

Board Office Use: Legislative File Info.	
File ID Number	23-2308D
Introduction Date	2/28/2024
Enactment Number	
Enactment Date	



Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
District Senior Leadership Team

Meeting Date February 28, 2024

Subject 2024-25 Budget Balancing Options, Increases, Reductions - Attachment B and 2025-26 Restructure Recommendation Second Read

Ask of the Board Adoption by the Board of Education of Resolution 2324-0137, Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26. This includes adjustments of \$13.5M for 2024-25 and a \$.5M investment for 2024-25 and 2025-26.

Background On June 28, 2023, the same night the 2023-24 Budget was approved, staff recommended the approval of Board Agenda Item 23-1682 Tentative Agreement between the Oakland Education Association and the Oakland Unified School District for Successor Collective Bargaining Agreement effective November 1, 2022 through June 30, 2025. The adoption of this agreement is the primary driver of the 45+Day Revise, which was approved by the Board on September 28, 2023, and included the implementation of the OEA agreement and associated expense budget and projected spending adjustments.

The District’s AB1200 document that was submitted to the Alameda County Office of Education indicated that the District would need to make necessary reductions to continue to afford the agreement. It was also understood that the District intended to improve compensation for all of its labor groups; thus, further exacerbating the need to develop a sustainable budget that supported the salaries, benefits, and Health and Welfare increase of 25% for Kaiser in 2024-25 (which is applied to all Health plans) for projection purposes. The District took a conservative approach upon notification in October 2023 of the Department of Finance’s \$68M state budget deficit and modeled it’s multi-year projection with

the projected COLA of 1%. A 2% COLA was subsequently applied to the 2025-26 year.

The District has since been apprised of the Cost of Living Adjustment (COLA) for 2024-25 being further reduced to .76% from 3.94% per the Governor's January Budget proposal. The District has also been apprised of a reduction in the projected Kaiser increase to 9.95%, with the Sutter increase remaining at 20%. The District will model the .76% COLA and a weighted average of 10.25% for Health and Welfare increases as of Second Interim.

As a condition of the approval of the AB1200 and in light of appropriate financial management as the District continues to gain local control, the District staff ensured commitments in the 2024-25 Budget Development process to assure the Alameda County Office of its commitment to ensure affordability for the OEA agreement and to establish the expectation for forthcoming Tentative Agreements with other Labor Groups. A summary of the conditions are as follows:

- **Excerpt from OEA AB1200 Approval Letter**

In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:

- *Provide ACOE with a Board-approved detailed update on its **list of Budget Adjustments by October 31, 2023**;*
- *Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;*
- *Present a public update to be provided by First Interim, with further public disclosure and **formal Board Action required no later than February 2024**, to ensure the District meets its obligations in the subsequent fiscal year.*

The District is providing final update and recommendation to the list of budget balancing options and strategies originally presented on October 11, 2023, via Board Agenda 23-2308, with updates on December 14, 2023, January 31, 2024, and February 14, 2024. This includes Budget Study Sessions in October 2023, January 2024, and Board 2 x 2's and Budget Town Hall Sessions in February 2024. We continue to focus on building build a long-term sustainable budget honoring its new and existing commitments. This list is provided so seek recommended approval of Budget Balancing solutions for the 2024-25 and District Restructure Recommendations for 2025-26. The work of the Budget Adjustments and list of areas to analyze and interrogate will be managed in conjunction with the District's update to its Fiscal Sustainability Plan and the adoption of the balanced 2024-25 Budget, and two subsequent years which will need the restructure to ensure balanced budgets for the future. Staff is recommending that both Budget Balancing options and the District Restructure are adopted as presented.

As shared in the previous presentations, the District’s First Interim Multi-Year projection is currently reflecting a \$24M (\$23.7M as shown in the chart below) deficit that will need to be addressed. The current list of options will not absorb a \$24M deficit. The District continues to communicate it’s desire to improve compensation as well as absorbing cost increases, to include the rising health care and other expenditures from utilities and the cost of material and supplies to the true annual investment in Ongoing Major and Deferred maintenance for the very facilities the board and constituents seek for the District to keep open and functioning. We have projected a need of an additional \$26M (\$27M as shown in the chart below) to address many of the items listed above, especially compensation; however, we can only obtain this by restructuring the District. It is impossible to retain and invest more with revenues declining.

The District presented, for first read, Board Agenda Item, 23-2308C at the Governing Board meeting on February 14, 2024. The same agenda items was reviewed at the Budget and Finance Meeting on February 15, 2024. The agenda item recommended a final proposed amount of \$13.5M of reductions and adjustments balancing the 2024-2025 District Budget, upon consideration, choices among twelve (12) Superintendent of Schools or designee (s) recommended budget balancing solutions, delineated herein, and/or other considerations, including further direction to the Superintendent or designee(s).

Of the 12 Budget Balancing Solutions, Item 1 and 2 totaling \$3M were already approved on Resolution 2223-0040, Proposed Adjustments for 2023-24 Budget, but is noted for record purposes. Approval of staff to continue analyzing the remaining options for 2025-26 Budget Balancing Solutions, which are primarily centered on strategies to restructure the District and its operations. Are included This item will return to the Board of Education on February 28, 2024 for Second Read and recommended adoption. The list of options with a dollar value that is eligible for implementation of \$16.5M of reductions and reductions, of which \$3M was approved in 2022-23, is summarized below.

Summary of 2024-25 Budget Adjustments and Impact	
Projected Deficit (2024-25 as of 1st Interim)	\$ 23,687,150
Net Adjustments since projection	\$ 27,000,000
Adjusted Deficit Projection (Target)	\$ 50,687,150
Savings / Cost Avoidance	\$ (16,528,228)
Projected Additional Costs	\$ 500,000
Adjusted Projected Surplus or Deficit	\$ 34,658,922

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	<input checked="" type="checkbox"/>	Savings	\$ (457,578)						\$ (457,578)
Adjust School Site Allocations (Supplemental)	2	<input checked="" type="checkbox"/>		-	-			\$ (2,583,685)		\$ (2,583,685)
Merger of District Schools	3	<input checked="" type="checkbox"/>								\$ -
BP 3150 Adjustment	4	<input checked="" type="checkbox"/>								\$ -
Central - Continuous School Improvement Redesign	5	<input checked="" type="checkbox"/>								\$ -
Central - Legal Department Restructuring	6	<input checked="" type="checkbox"/>								\$ -
Central - Business, Talent, Technology, Other Redesign	7	<input checked="" type="checkbox"/>								\$ -
Adjusted Support toward previous Board Resolutions	8	<input checked="" type="checkbox"/>								\$ -
Special Ed Programs	9	<input checked="" type="checkbox"/>								\$ -
Maintaining Small School Investments	10	<input checked="" type="checkbox"/>								\$ -
Responses to January 8, 2024 Study Session	11	<input checked="" type="checkbox"/>			\$ (8,000,000)	\$ (3,700,000)			\$ -	\$ (11,700,000)
Reduction of consistently vacant positions	12	<input checked="" type="checkbox"/>		\$ (576,510)	\$ (384,390)	\$ (314,460)	\$ (372,144)	\$ -	\$ -	\$ (1,647,504)
Total										\$ (16,388,767)

There is an additional \$.5M investment for two years, totaling \$1M, to extend support to BP 5115, Enrollment Stabilization, as the one time investment of \$4.5M dollars is sunsetting in June 2024.

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	<input checked="" type="checkbox"/>							\$ 500,000	\$ 500,000
Return of Investments currently funded with one-time funds	2	<input checked="" type="checkbox"/>								\$ -
Review Facilities and Deferred Maintenance Modifications	3	<input checked="" type="checkbox"/>								\$ -
Total									\$ 500,000	\$ 500,000

The remaining options remain strong recommendations for 2025-26 restructuring of the District’s operational profile, to include a new document that has been added to begin summarizing the various strategies that District staff is recommending be included in the Board’s Budget Balancing Solution resolution for the 2024-25 Budget, with necessary options for implementation in 2025-26. The District staff is again strongly stressing that we do not have any significant reductions and cuts to offer absent a reduction of the District’s operational size and intense focus on efficiency in the number of locations and program we operate.

The District stands in deep concern that the shortfall in adjustments will yield a projected \$7M investment from the Fund Balance to balance the budget. This amount is calculated from the \$23.6M deficit as of First Interim in the Unrestricted General Fund - \$16.5M in recommended adjustments/reductions from Attachment B, leaving a \$7M shortfall. This amount does not include additional dollars needed for the investments and resources required to maintain our current commitments and stability. The District is on task to complete it’s Second Interim and present it to the Board on March 13, 2024, which will include revised projections for the 2023-24 – 2025-26 fiscal years, to include the financial portions of the Board’s decision and the staffing adjustments also being included on the February 28, 2024 Board Agenda.

Recommendation Adoption by the Board of Education of Resolution 2324-0137, Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26. This includes adjustments of \$13.5M for 2024-25 and a \$.5M investment for 2024-25 and 2025-26.

Attachments

- Resolution 2324-0137
- Board Memo 2024-25 Attachment B and 2025-26 Restructure Recommendations

- 2024-25 Attachment B - Budget Balancing Solutions Presentation Final for Board Decision
- 2024-25 Budget Development List of Budget Balancing Solutions – Attachment B
- Attachment B Item 7 – Response to School Services Report
- Attachment B – Item 8 – Resolutions & Board Initiatives
- Attachment B – Item 11 – Positions to move to Carryover
- 23-2308D - 2024-25 Board Memo - Budget Reductions List Attachment B First Read

Resolution 2324-0137

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

Resolution No. 2324-0137

**Proposed Budget Adjustments for Fiscal Year 2024-25 and
Restructuring Recommendations for 2025-26**

WHEREAS, the Board of Education (“Board”) recognizes that, in order to improve opportunities and outcomes for all students in the District and close equity gaps for the District’s historically underserved and most vulnerable students, the District must ensure that it remains fiscally solvent in the next three (3) school years, as well as years to come; and

WHEREAS, the District has the paramount responsibility of offering a quality educational program to all of its students, almost 80% of who are unduplicated pupils; and

WHEREAS, the Board is committed to implementing the strategies identified in the District’s Strategic Plan and LCAP to improve student outcomes to the greatest extent financially and operationally feasible; and

WHEREAS, the Board is therefore committed to supporting the recruitment and retention of employees and the cultivation of high employee morale as well as to ensuring a continuity of services to students; and

WHEREAS, the cost of health and welfare benefits are projected to increase by at least 10.25% which is a weighted average projection of employee participants comprised of a 20% increase from Sutter and 9.95% increase to Kaiser; and

WHEREAS, compensation in the General Fund is 68% of the total budget; and

WHEREAS, the District continues to experience declining enrollment K-12, with levels of improvement with TK enrollment with new program implementation; and

WHEREAS, the Governor’s January budget proposed a .76 COLA for the 2024-25 fiscal year, a reduction of 3.18% from the 3.94% projection at budget adoption; and

WHEREAS, on January 11, 2023 the Board adopted Resolution No. 2223-0036 - Rescission of School Consolidations for 2022-23, which rescinded the school consolidations scheduled for the end of the 2022-23 school year and increased expected ongoing costs by at least \$5.14M (in addition to other programmatic, operational, maintenance, and facilities costs and impacts); and

WHEREAS, on June 28, 2023, staff recommended the approval of Board Agenda Item 23-1682 Tentative Agreement between the Oakland Education Association and the Oakland Unified School District for Successor Collective Bargaining Agreement effective November 1, 2022 through June 30, 2025 (“OEA TA”); and

WHEREAS, the District’s AB1200 document that was submitted to the Alameda County Office of Education for the OEA TA indicated that the District would need to make necessary reductions to continue to afford the agreement and to improve compensation for all of its labor groups; and

WHEREAS, the Alameda County Office of Education included conditions to its approval of the aforementioned AB1200 agreement which included providing the Alameda County Office of Education with, “an update on its *list of Budget Adjustments by October 31, 2023*” and “*Present a public update to be provided by First Interim, with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year*”; and

WHEREAS, on December 14, 2023 the Board approved its First Interim Budget Report covering the period ending October 31, 2023, which does not include ongoing increases in salary for all employees starting in 2024-25, and filed it with the Alameda County Office of Education with a “qualified” certification; and

WHEREAS, a “qualified” certification means that the District may not meet its financial obligations for the remainder of the fiscal year or, based on projections, the subsequent two fiscal years; and

WHEREAS, Alameda County Superintendent Alysse Castro, in her review of the District’s first interim budget, highlighted concerns in the following three areas:

1. *Forecasts include future reductions pending board action*
2. *Forecasts assume enrollment growth which is not consistent with the District’s historical trend; and*
3. *The state’s COLA and revenue projections are down significantly and will likely require the board to take further action in the future.*

WHEREAS, the Board understands that the District has been in similar situations in the past 20 years and is ready make these “hard tradeoffs” to ensure the District’s long-term fiscal solvency; and

WHEREAS, the Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, staffing levels, and education programs for District students; and

WHEREAS, the Superintendent has proposed the budget adjustments found in Attachment B, which include funding shifts, reductions in ongoing expenditures through position reductions and eliminations, reductions in ongoing non-staffing costs, and the use of one-time money to pay for ongoing expenditures; and

WHEREAS, staff has communicated that the list of reductions is not projected to cover the District’s deficit and the fund balance will be used to balance the budget; and

WHEREAS, the Superintendent recommends approval of all twelve (12) budget adjustments, where four have immediate financial impact totaling \$16.3M and eight (8) are to be included in the Restructure Recommendations found in Attachment B; and

WHEREAS, the Superintendent recommends approval of one-time additional investment of \$1M from the AB 1840 to address one time resources for enrollment stabilization as identified in Board Policy 5115; and

WHEREAS, the remaining options for 2025-26 budget balancing solutions are primarily centered on strategies to restructure the District’s infrastructure and operations as outlined in the Restructuring Recommendations section of the Attachment B Staff Memo (“Restructuring”); and

NOW, THEREFORE, BE IT RESOLVED, the Board hereby adopts the proposed budget adjustments found in **Attachment B**, attached hereto and incorporated herein by reference; and

BE IT FURTHER RESOLVED, the Board agrees to, upon the adoption of this resolution, enter into the Restructuring process as outlined in the Attachment B Staff Memo;

BE IT FURTHER RESOLVED, the Superintendent recommends twelve (12) budget balancing solutions two of which totaling \$3M were already approved by the Board of Education on February 28, 2023 through Resolution No. 2223-0040 and Attachment A and are included in the total \$16.3M Budget Adjustments;

BE IT FURTHER RESOLVED, unless otherwise stated herein, the Board directs the Superintendent to initiate all steps necessary to enact and implement the budget adjustments found Attachment B including (without limitation) (i) providing statutory notices relating to layoff or reassignment, (ii) incorporating the budget adjustments into the proposed Fiscal Year 2024-2025 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) incorporating the adjustments in the 2024-2025 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, the Board acknowledges that the associated impacts to funding and positions are estimates and subject to change and empowers the Superintendent to refine the impacts to funding and positions, if necessary, and to include such refined information in the (i) statutory notices relating to layoff or reassignment, (ii) the proposed 2024-2025 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) the 2024-2025 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, the Board recognizes that the budget adjustments found herein are in addition to any budget adjustments (e.g., funding shifts, reductions in ongoing expenditures, reductions or eliminations of positions, reductions in ongoing non-staffing costs) occurring due to declining enrollment, the loss of or reduction in one-time funding (e.g., grants), and the consolidations of school site positions consistent with applicable bargaining agreements;

PASSED AND ADOPTED on _____, 2024, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSED:

ABSENT:

CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a meeting of the Board of Education of the Oakland Unified School District held on _____, 2024.

Legislative File	
File ID Number:	23-2308D
Introduction Date:	2/28/2024
Enactment Number:	
Enactment Date:	

OAKLAND UNIFIED SCHOOL DISTRICT

Benjamin Davis,
President, Board of Education

Kyla Johnson- Trammell
Superintendent and Secretary, Board of Education

**Board Memo 2024-25
Attachment B and 2025-26
Restructure
Recommendations**

ATTACHMENT B MEMO

Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25

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I. Executive Summary

This memo provides a detailed update and analysis of Attachment B, adopted by the Board. The memo is divided into two main sections: Background and Recommendations for Restructuring.

The Background Section articulates the current challenge and further outlines the history and context that preceded the adoption of Attachment B. It begins with the past efforts by the District, dating back to 2017, to achieve fiscal solvency.

The Recommendations for Restructuring Section outline the information District staff continue to provide to the Board. This includes the most recent update on Attachment B areas of budget adjustment that have been shared with the board multiple times since February 2023 in the following areas:

- A. Restructuring of Schools Aligned to AB1912 Process
- B. Restructuring of Staff Formula to Schools
- C. Restructuring of Continuous School Improvement (CSI) Division
- D. Restructuring of Business/Operations to Centralize Services & Asset Management
- E. Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies

II. Background

A. Current Challenge

As we navigate the intricate landscape of the district's fiscal affairs, a significant challenge continues to loom on the horizon with the impending expiration of one-time state, federal, and private resources after the 2023-24 academic year. These resources have been instrumental in bolstering and sustaining our strategic priorities, infrastructure development, and our ability to address staff retention through increased compensation. The impending conclusion of these funds demands strategic foresight and meticulous planning to ensure a seamless transition without compromising the quality of programming, support services and operations provided to our students, educators and District. Achieving quality, through the coherence of increased efficiency, effectiveness, and sustained and predictable investments across our schools and central departments is the “North Star” for every student and employee of the District.

One-Time Resource	Total Resource Amount
ESSER III Res 3213- Expires 9/2024	\$71M
State Reserve ESSER III Res 3216 - Expires 9/2023	\$1.8M

Expanded Learning Opportunity Grant Res 2600 - Ongoing	\$1.6M
In Person Instruction Grant Res 7422 - Expires 9/2024	\$1.8M
Proposition 47 Learning Communities for School Success Program (LCSSP) Res 7085 - One time Resource	\$1.5M
Learning Recovery Emergency Block Grant Res 7435 - Expires 6/2028	\$46.3M
Arts Music Instructional Material Block Grant Res 6762 - Expires 6/2026	\$18.9
Early Literacy Block Grant Res 7812 - One time Resource	\$2.3M
Rainin Foundation Res 9237 - Annual Application	\$1.7M
Salesforce - Res 9283 - Annual Application	\$6.9M

B. History and Context

In 2017, the District was in significant financial distress. According to an analysis conducted at the time: “Of particular concern [was] deficit spending, substantial reductions in fund balance, inadequate reserve levels, approval of bargaining agreements beyond cost-of-living adjustments, large increases in contributions to restricted programs, especially in special education, lack of oversight for position control that allows positions to be added before verification of funding and board approval, breakdown in leadership with excessive turnover, and the inability of the governing board to hold accountable administrators who have been allowed to overspend budgets and override board policy.”¹

The District’s response to its fiscal reality involved both short- and long-term components. First, the Board approved midyear budget reductions later in the 2017-18 school year; these cuts were painful but necessary to stave off additional county intervention and a possible second state takeover. After that, the District conducted an in-depth analysis of the District’s challenges and their root causes. That analysis identified “severe budget challenges, central office operational effectiveness needs, and a disproportionate facilities footprint to the size of our student population.”²

In response, the Board adopted two multi-year plans: the *Fiscal Vitality Plan* (“FVP”), which listed 23 “recommendations for action” to improve the District’s fiscal health, and the *Citywide Plan* (“CWP”), which established (in concert with the FVP) the District’s approach to “simultaneously make improvements in financial stability and key central office systems and functions to support high-quality teaching and learning across the district.” One of the CWP’s key components was the Blueprint for

¹ Fiscal Crisis and Management Assistance Team, August 15, 2017, “Oakland Unified School District: Fiscal Health Analysis,” p. 44 (available as Attachment A).

² Oakland Unified School District, Community of Schools Citywide Plan (“CWP”), p. 6 (available as Attachment B).

Quality Schools (“Blueprint”), the purpose of which was to “identif[y] a fiscally sound number of schools given OUSD’s projected student population for 2023 [with] optimal locations for schools and where high-quality options are needed.” As described in the CWP, the rationale for the Blueprint was as follows:

While we address our structural deficit, we must also continue to transform our schools as more Oakland families actively seek innovative school programs. If [families] don’t find the school options they are looking for within OUSD, they will vote with their feet and look outside of our district.

We all want well-resourced, high quality schools with innovative programs in every neighborhood. And, to create the necessary conditions in all of our schools, the following must be true:

- 1. All schools must have high quality teachers and principals, which means we need to compensate employees competitively on an ongoing basis to retain our best talent.*
- 2. All schools must be adequately staffed, so we can support teachers and leaders in creating a quality learning environment for students.*
- 3. All schools must have sufficient academic and enrichment resources and programs.*

To invest more in our schools so they are properly resourced and staffed and to reimagine our school programing options requires us to engage in the tough and painful work of both right-sizing our school district-getting to fewer schools, of a sustainable size, with more resources—WHILE reimaging the type of school programs we offer.

In other words, the District did not have sufficient resources to fully support all of its existing schools at the level that the District sought to fund them and that the schools needed in order to offer a high quality education. Therefore, in addition to addressing its structural deficit, the District sought to reduce the number of schools it operated so that the remaining schools could be “properly resourced and staffed.”

The Alameda County Office of Education (“County” or “ACOE”) and the State also got involved, offering support to the District and applying pressure on the District to keep it on track—in general, towards ensuring fiscal solvency and offering a high quality education and, more specifically, towards school consolidations. In addition to the County’s oversight role under AB 1200 (that monitors the fiscal health of the District) and the existence of the County Trustee, the County created the Intensive Support and Technical Assistance (“ISTA”) team to push into the District to support key initiatives identified in the FVP and the CWP. The County provided regular reports to the Board on the District’s progress with respect to those initiatives.

At the state level, the Legislature approved and the Governor signed Assembly Bill No. 1840 (“AB 1840”) in Fall 2018. One of AB 1840’s many provisions was to offer one-time payments to the District (and to Inglewood USD) as an incentive to continue to make the difficult but necessary decisions to address the District’s long-term financial needs and to rightsize the District. Under AB 1840, the State would allocate three one-time appropriations to OUSD for 2019-20, 2020-21, and 2021-22 as long as OUSD met certain conditions established prior to each fiscal year. AB 1840 included a possible list of such conditions, including the “[a]doption and implementation of necessary budgetary solutions, including the consolidation of school sites,” which was later amended to read: “Affirmative board action to continue

planning for, and timely implementation of, a school and facility closure and consolidation plan that supports the sale or lease of surplus property.”³ AB 1840 also directed the Fiscal Crisis and Management Assistance Team (“FCMAT”) to analyze the District’s progress and provide the State with an update twice a year on how well OUSD was progressing in general and with respect to the specific AB 1840 conditions. Under AB 1840, the District received allocations of \$514K for 2019-20, \$16M for 2020-21, and \$10M for 2021-22.

In the fall of 2022, School Services of California Inc. (SSC) conducted an organizational structure and staffing review of the Finance Division, Talent Division, and Information Technology Services Department. The review was developed to provide an objective analysis of the District’s current organization structure and staffing as compared to similar school districts

County	District Name ⁴	20-21 Enrollment	# of Schools	2020-21 UPP ⁵
San Bernardino	Fontana Unified School District (USD)	35,461	45	87%
Fresno	Fresno USD	69,709	100	89%
Riverside	Moreno Valley USD	31,593	39	84%
Alameda	Oakland USD	35,489	81	76%
Riverside	Riverside USD	39,443	47	67%
Orange	Santa Ana USD	43,917	54	88%
San Joaquin	Stockton USD	33,943	56	82%

In September 2023, the Fiscal Crisis Management Assistance Team (FCMAT) assigned to support Oakland Unified School District (OUSD) provided an update to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance on the progress the district has made in addressing our financial challenges:

“Essential to the district’s success will be identifying and implementing a comprehensive budget reduction plan that resolves the district’s structural deficit spending pattern. The governing board has not agreed on how to achieve this and has been unable to provide unified, timely guidance to district leaders for implementation. The lack of a comprehensive stabilization plan has resulted in short-term spending adjustments, often made period by period, without regard to the larger context of the district’s status or a goal of stabilization. This has reduced or eliminated the positive compounding effect that timely adjustments would provide and has hindered the district’s ability to develop and provide timely, reliable financial information for major

³ This condition, which required the District to continue consolidating schools, was included for 2019-20 and 2021-22. This condition was initially included for 2020-21 but then taken out at the last minute.

⁴ 2020-21 list of schools from DataQuest—does not include district/central office or non-traditional school programs (e.g., charter schools, child development centers, nonpublic schools)

⁵ UPP: Unduplicated Pupil Percentage

decision-making. Complete implementation of a fiscal stabilization plan to greatly reduce or eliminate the district’s structural deficit is imperative.”

As stated in the AB1200 Letter:

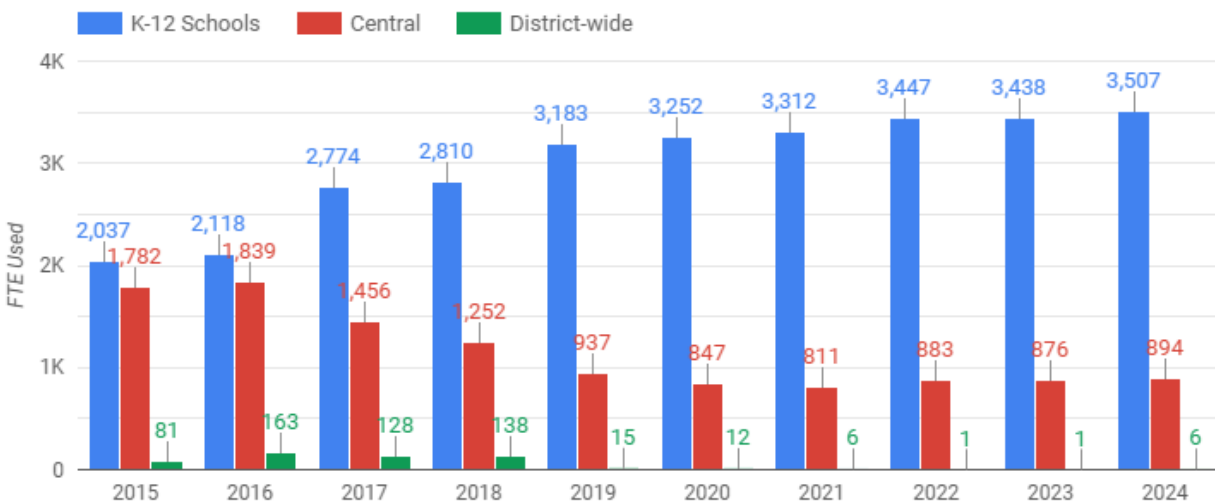
- F. “In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:
 1. Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023;
 2. Share additional updates in ACOE’s bi-weekly call to monitor the staff and Board’s progress with strategic planning;
 3. Present a public update to be provided by First Interim, with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.”

As we are approaching the end of the budget development cycle for the SY24-25, February is the month when we must receive board decisions about next year’s budget and position changes, as well as any other adjustments that must be made to meet our future financial obligations.

C. Central Office Reductions (2015-2024)

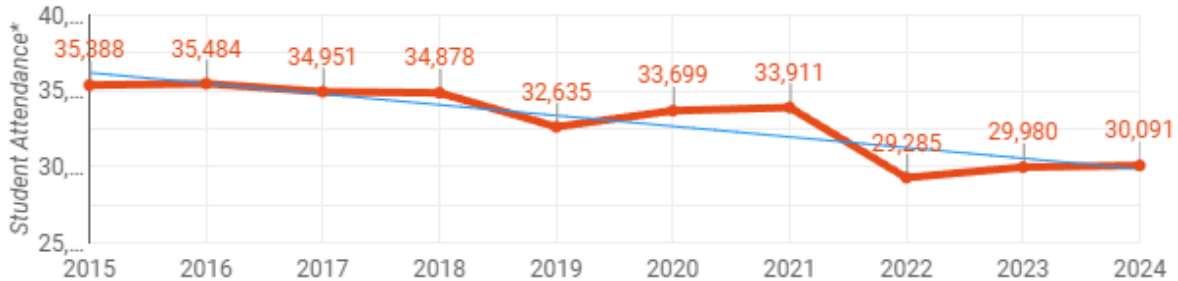
Since the period leading up to the fiscal distress which culminated in 2017, the District has repeatedly engaged in cost reduction efforts aimed largely at staffing reductions in its central operations while simultaneously increasing staffing across its K-12 Schools.

General Fund Staffing: 2014-15 to 2023-24



Staffing reductions in central operations continued until the changing responsibilities and increased resources associated with the COVID pandemic led to slight increases in staffing throughout the District. The timely addition of unprecedented one-time resources supported the increased staffing despite the ongoing trend of declining enrollment and attendance as illustrated below:

K-12 Average Daily Attendance (ADA): 2014-15 to 2023-24



D. Recommendations

Staff has continued to provide the Board with information and updates regarding the Budget development for 2024-25. Below is the most recent update on Attachment B which provides information about areas of budget adjustment that have been shared with the board multiple times since February 2023. These reductions are summarized below.

Item #	Adjustments (savings, cost avoidance, revenue shifts)	Total Resource Amount
1	School Site Allocations- Discretionary (Unrestricted)	(\$0.5M)
2	Adjustment to School Site Allocations- Local Control Funding Formula (LCFF)	(\$2.6M)
	Allocate additional resources only after May revise	_____
3	Merger of District Schools	_____
4	Board Policy 3150 Adjustment	_____
5	Central Office: Continuous School Improvement Redesign	_____
6	Central Office: Legal Department Restructuring	_____
7	Central Office: All other departments Restructuring	_____

8	Adjusted Support toward previous Board Resolutions	_____
9	Review Special Education Program costs	_____
10	Maintaining Small School Investments	_____
11	Revenue shifts from ongoing Supplemental and Concentration to Supplemental and Concentration Carryover and Arts Music Instructional Materials (AMIM)	(\$11.7M)
12	Reduction of consistently vacant positions	(\$1.6M)
Total		\$16.38M
Additions are summarized below		
	Ongoing Enrollment Office Investments (BP 5115)	\$1M
	One Time Investments returning to Base & Other Resource	_____
	Facilities and Deferred Maintenance (BR 19-2526)	\$0

III. Restructuring Recommendations

A. Restructuring of Schools Aligned to AB1912 Process

Analysis after analysis on our District financial dilemmas and low student achievement outcomes has identified a clear problem for Board Leadership to solve concerning the number of schools we operate. This dilemma is not easily solved. However, it is clear that OUSD operates twice as many schools as other similarly-sized Districts. There have been waves of reform efforts that have been implemented in OUSD under the many Superintendents that have led our District. Some have arguably been successful while others have flamed out only to leave behind disappointment and waning trust in the public education system. The recommendation to close and merge schools is action the Board should take to interrupt decades of inefficient spending and prioritizing politics and adults over the success of future generations of students.

While it is unlikely that we operate half the number of schools in our District, the analysis provides insight as to how District resources could be re-invested in fewer schools. **The District does not suggest school closures or mergers with the singular hope of saving money; yet instead, the driver is a deeper investment in student and family programs and services, better outcomes for students, and the ability to pay staff a competitive wage required to live and work in Oakland.**

The Board and school District are guided by our mission that seeks to inspire students and staff alike by “focusing on high academic achievement while serving the whole child, eliminating inequities, and providing each child with excellent teachers, every day.”

Unfortunately, the operational and programmatic infrastructure to fully realize our mission and deliver on our commitments to students, families and educators are not currently in place due to inefficient spending. Most importantly, the school-based programs and services that could be concentrated in fewer schools is a missed opportunity to implement the mission of our District. Students and families currently access a reduced menu of programs and services because funding is spread too thinly across multiple school sites instead of concentrating funding in fewer schools that would allow for a deeper investment in essential programs and services that support, inspire and retain students and educators throughout our District.

The School Board has the opportunity to implement the Assembly Bill (AB) 1912 process as outlined in legislation and subsequently provide our District with a renewed 5-year vision for a quality public education system in Oakland. **The window to take action and work towards a collective vision for operating fewer schools is diminishing and will likely result in extreme State intervention as experienced 20 years ago if the Board delays any immediate action.** Taking action requires the AB 1912 process be implemented, and a decision adopted by October 2024 to provide the necessary time for families to understand their enrollment options by the opening of the enrollment window in December 2024.

For too long, years of OUSD School Boards have avoided solving the dilemma of operating too many schools and have only intensified the added problems of declining student enrollment, the inability to pay staff a liveable wage, and poor academic outcomes for students.

Few understand the deep and complex financial dilemmas of the District like Board Directors. Therefore, it is important that they connect their commitment to social justice and equity to the difficult decision ahead to address the number of schools we operate through the outlined AB1912 process.

At this point, the Board has openly acknowledged the continued and persistent challenge of our finite resources being too thinly stretched when there remains an excessive number of schools compared to our current enrolled student population and statewide and national declining enrollment trends. Discussions have centered on the repercussions of this surplus, such as limited access to expanded programs and outdated facilities.

It is important to also acknowledge, however, that often overlooked is the dual challenge facing OUSD: the continued abundance of schools alongside a projected worsening teacher shortage.

As an urban school district, OUSD is disproportionately affected by this national teacher shortage, and compounded by the impacts of extreme living costs in Oakland and the greater Bay Area. Efforts in recruitment and retention have been intensified, with our programs serving as national models. **Despite strides made in these practices, the need for qualified teachers escalates with the number of schools. Consolidating schools would mitigate staffing demands and facilitate equitable resource allocation, ensuring every OUSD student receives the quality education they deserve.**

Maintaining surplus schools exacerbates staffing demands, resulting in students being taught by less qualified teachers or experiencing teacher vacancies throughout the year. Consolidating schools improves resource allocation, attracting experienced educators and enhancing the educational experience. Annually, the District contends with at least 30 classrooms without a teacher, impacting hundreds of students. Nearly 36% of our teachers have less than 5 years of teaching experience, and our reliance on emergency permit teachers has doubled in the last five years.

While consolidating schools won't entirely address staffing challenges, it offers a greater likelihood of students having experienced teachers and reduces instances of teacher vacancies. *This is our collective responsibility.* While consolidating schools may present some challenges, maintaining excess schools amidst a worsening teacher shortage neglects our students' right to quality education, which must be our foremost concern.

This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of Schools Aligned to AB1912 Process, be implemented upon the Board's ratification of Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26.

B. Restructuring of Staff Formula to Schools

The Board is recommended to direct staff to take the remainder of this calendar year and adopt an Oakland base staffing formula that assigns key supplemental staff to every Oakland District school instead of the approach that is taken now to provide dollars to sites in the hope that schools will invest in key positions. This recommendation would need to be in place by December 2024 in order for the cascade of activities needed to successfully implement this supplemental staffing approach.

The outcomes for students have been flat and uneven for too many years for us not to take action on the supplemental staffing formulas at school sites. Additionally, the Central Office infrastructure needed to implement a fee for service model that has been left-over from the Results Based Budgeting (RBB) phase of our budgeting approach is not attainable given the overall financial dilemmas in our District. In the

early 2010's, the District shifted to some of the provisions under Board Policy 3150⁶, (most noticeably, a teacher to student ratio and the assignment of basic school staff) without addressing the areas of the District financial system that needed to be updated after the removal of RBB.

This resulted in an uneven approach to budget development that even now persists. Moreover, some schools do not always spend the entirety of their school-based funds. While certainly unintentional, this reality is often the result of the everyday demands and challenges placed on school leaders that often prohibit them from the detailed level of financial management required, leaving behind valuable resources to school communities.

The recommendation for a new staffing formula does not end school site decision-making, rather, it allows for the most strategic use of multiple funding sources to be braided together to maximize the services at school sites.

School sites would still receive site-based allocations; however, this would occur *after* the basic and agreed upon staffing for each school was in place. The impact of this approach to budgeting may seem insignificant. However, the ability for programmatic alignment and coherence to be in place to assist in the implementation of key District strategies would be groundbreaking. There are benefits to assigning the supplemental staffing at school sites from programmatic and financial services perspectives while not impacting the services at school sites. Taken together, the implementation of AB 1912 processes and defining the Oakland base staffing would lead to the maximization of services our students should access in alignment with our District vision, mission and Strategic Plan.

*This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of Staff Formula to Schools, be implemented upon the Board's ratification of *Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26*.*

C. Restructuring of Continuous School Improvement (CSI) Division

Restructuring of the Continuous School Improvement (CSI) Division was presented to the Board in August 2023 and implementation of remedies to address the themes outlined in the Public Works Report is underway. The recommendations were the following:

⁶ The Board Policy on Results-Based Budgeting provides policy direction to the Superintendent regarding the Oakland Unified School District's continuous budget development process. The Board Policy on Results-Based Budgeting is directly aligned to and builds upon Board of Education policies on School Governance and Quality School Development.

Theme	Recommendation
1	CSI Restructuring: Realignment of 25 positions within CSI to be more productive, eliminate 29 positions and create 6 positions.
2	Strong need to improve small schools to improve CSI services.
3	Lack of Accountability: Use of data-driven decisions to achieve strategic goals.
4	Lack of collaboration among CSI Departments and with Network Superintendents.
5	Lack of Clear Communication District-wide.
6	Better Balance between site autonomy and central office non-negotiables.

Themes 1 (*CSI Restructuring*), 3 (*Lack of Accountability*), and 4 (*Lack of collaboration among CSI Departments and with Network Superintendents*) are being implemented together because they are deeply connected to the way CSI Departments and Network Superintendents collaborate. Theme 2 (*Strong need to improve small schools to improve CSI services*) was addressed in the section above recommending the Board implement the AB 1912 process. Themes 5 (*Lack of Clear Communication District-wide*) and 6 (*Better Balance between site autonomy and central office non-negotiables*) are district-wide dilemmas that have not been the focus of this redesign effort. However, an approach to begin addressing Theme 6 is discussed above in the supplemental staffing formula recommendation.

The CSI Division will be restructured so that services that support schools are supervised and directed by the Network Superintendents. This does not make the Executive Director of a Department obsolete because the programmatic guidance will still be developed by the appropriate Department. Yet, the decision to direct services to particular schools will be under the direction of the Network Superintendent because they are the most knowledgeable of site-level support needs.

Additionally, the recommendation to change the Academic Structure to situate underneath the Network Superintendent to address improved coherence, collaboration, and communication is being implemented. The Network Superintendents would supervise the academic program and the grade-span specific Executive Director. A picture of how this structure has changed over-time is below:

Academic Year	Structure Change
2022-2023	The Executive Director of Academics and Instructional Innovation reported to the Chief Academic Officer.
2023-2024 <i>[This Year]</i>	A temporary structure was created: Director of Elementary Instruction Reports to Elementary School Network Superintendents; Director of Literacy reports to Elementary School Network Superintendents; Director of Secondary Instruction reports to High School and Middle School Network Superintendents.

2024-2025 <i>[New Structure]</i>	Elementary Executive Director supervised by Elementary School Network Superintendents; Secondary Executive Director supervised by High School and Middle School Network Superintendents.
-------------------------------------	--

Each year, school-based surveys are collected from school principals. Within the data collected, there were concerns that emerged from principals that there are Department Partners that are not accountable to being at school sites. In some cases, there was no predictable schedule for the school to know when a Department Partner would be on site to work with the school. This lack of clarity causes schools to feel like Department Partners are not worth the investment. To address this concern, Department Partners began providing schedules that specified a predictable schedule of support for schools to follow. **The Network Superintendent is responsible for setting a predictable schedule with the Department Partners and the Department Executive Director is responsible for ensuring that the Department Partner is supporting schools to implement District programmatic guidance. This is an example of how our Network Superintendents and Department Leaders are approaching dual supervision of the Department Partners.** Additionally, the Public Works Report proposed the creation of the following Directors to be part of the Network School Support Teams: Director of Equity, Director of Community Schools, Director of English Language Learner and Multilingual Achievement (ELLMA). These additions are not possible due to the need to significantly decrease investments district-wide.

Lastly, the recommendation for the Early Childhood Education (ECE) Department to be eliminated will not be implemented and the hiring for the Executive Director of Early Childhood Education is underway. This decision is based on the level of management needed to implement The Oakland Children's Initiative which is resulting in increased funding to expand early childhood programs and services. There are, however, structural changes that are necessary as we learn more about the expectations for expanding services in the preschool setting. The Chief Academic Officer and the new Executive Director of ECE will make changes to the structure in the near future.

Future restructuring changes may be needed as funding to central services is decreased in order to continue to mitigate funding small schools.

This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of Continuous School Improvement (CSI) Division, be implemented upon the Board's ratification of Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26.

D. Restructuring of Business/Operations to Centralize Services

OUSD operations departments will conduct a feasibility study in the 2024-25 school year to identify cost savings in key operation areas for the District. This would involve a comprehensive examination of current spending, resource allocation, and operational efficiency across critical areas including

administration, procurement, facilities management, transportation, utilities, technology services, and safety investments with the support of the Chief Systems and Services Officer (CSSO) team. This study would identify potential areas for cost reduction without compromising the quality of education and services provided to students. By leveraging data analysis of school site spending in these areas, stakeholder feedback, and best practices in educational management, the study proposes actionable strategies that could include streamlining administrative processes, optimizing facility energy use, renegotiating vendor contracts, adopting cost-effective technology solutions, and reevaluating transportation routes. The ultimate goal is to enhance financial sustainability and allocate more resources directly to student learning and support services, thereby improving educational outcomes while ensuring fiscal responsibility. Again, achieving quality, through the coherence of increased efficiency, effectiveness, and sustained and predictable investments across our schools and central departments is the “North Star” for every student and employee of the District.

Below are the key areas the feasibility study will address:

Operational Area(s)	Summary
Copiers, Printers, Printing Costs, and Toner Costs	Centralizing copier and printer options can lead to substantial cost savings, particularly in printer and toner expenses and paper usage. By consolidating these devices into fewer, more efficient models, OUSD may be able to benefit from reduced energy consumption and lower maintenance costs due to the decreased need for servicing a wide variety of machines. Bulk purchasing of toner and paper for centralized printers can also significantly reduce costs.
Centralized Fleet Management	Currently OUSD’s vehicles are managed by each department individually, including the procurement of vehicles, gas, maintenance, and smog. This would be centralized. Centralizing Safety Systems: Centralizing key safety tools to key site investments such as Walkie Talkies and Visitor Management Systems, can support increased safety systems in schools. Likely not a cost savings, but will significantly enhance the level of service and safety provided to schools.
Safety Investments	By implementing a unified approach, schools can ensure a streamlined, consistent communication channel across the campus, enabling quick responses in emergencies and facilitating better staff coordination. The Visitor Management System enhances security by providing a robust method to

	track and manage all visitors, ensuring that only authorized individuals can enter school premises.
Centralizing Procurement	Centralizing the procurement of school supplies, furniture purchases, and managing utilities can lead to substantial efficiencies and savings for educational institutions. By adopting a unified procurement strategy, schools can leverage bulk purchasing to secure lower prices on supplies and furniture, ensuring both quality and consistency across classrooms while minimizing costs.
Mail Services	Streamlining mail services within the district post-pandemic represents a strategic approach to reduce operational costs, though it may introduce potential service delays.

The projected cost savings will take multiple years to develop the district's cost savings or cost avoidance. These projections are after 3 years of implementation.

Operational Area(s)	Operational Impact	Fiscal Impact
Copiers, Printers, Printing Costs, and Toner Costs	Centralized copier and print options typically offer better controls for managing print jobs, which can lead to further savings by reducing unnecessary printing, promoting double-sided printing to save paper, and allowing for more accurate monitoring and replenishment of consumables. This approach streamlines operations and encourages more responsible printing practices, reducing waste and operational expenses. Overall, the move towards centralizing copier and printer options can contribute to a more cost-effective, efficient, and environmentally friendly printing environment within an organization.	Up to \$500,000 annually after 3 years.
Centralized Fleet Management	Centralizing fleet management will allow us to save monthly, project life cycle costs, and better vehicle maintenance and gas prices.	Potentially 1-5% cost avoidance after 3

		years as we improve efficiency.
Safety Investments	By implementing a unified approach, schools can ensure a streamlined, consistent communication channel across the campus, enabling quick responses in emergencies and facilitating better staff coordination. The Visitor Management System enhances security by providing a robust method to track and manage all visitors, ensuring that only authorized individuals can enter school premises.	No savings.
Centralizing Procurement	This centralized approach simplifies procurement, reducing administrative overhead and allowing for better negotiation with suppliers. Additionally, managing utilities centrally can optimize energy consumption across buildings, leading to significant savings.	Up to \$500,000 annually or projected cost avoidance in 3 years
Mail Services	Consolidating mail operations, such as centralizing sorting facilities or reducing the frequency of deliveries, can significantly lower expenses related to transportation, labor, and maintenance of facilities.	Up to \$100,000

Below are the key quarterly milestones towards completion of the proposed 2024-25 feasibility study to identify cost savings in key operation areas for the District:

Operational Area(s)	Key Quarterly Milestones
Copiers, Printers, Printing Costs, and Toner Costs	Key quarterly milestones include a 3rd Party Assessment, selecting a vendor to support the centralization, and developing an implementation plan across the schools and departments over the 2025-26, and 2026-27 school years.
Centralized Fleet Management	Key milestones would be assessing current practices Tech Services, Nutrition Services, B and G, Facilities, Warehouse,

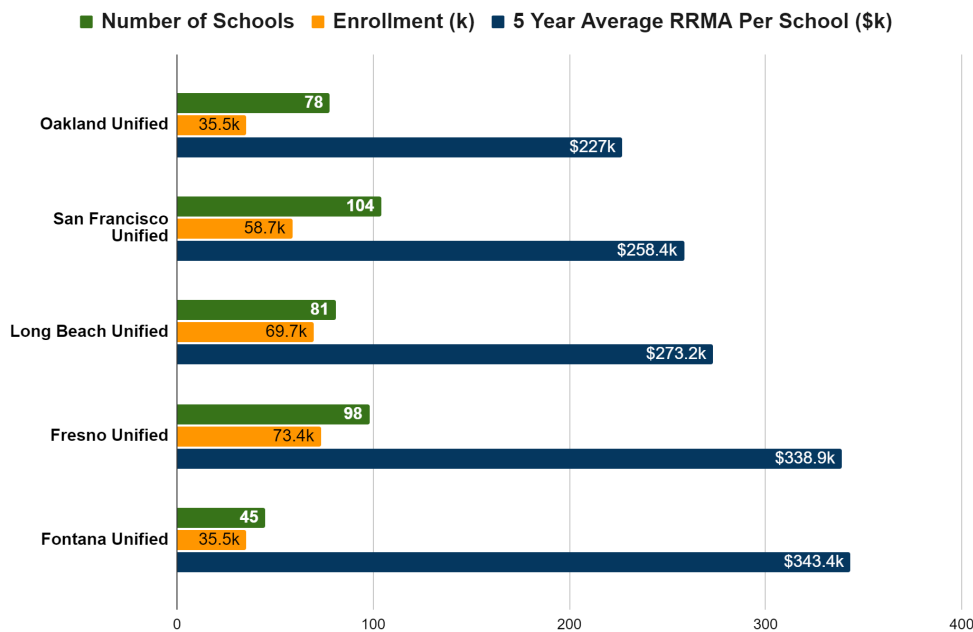
	Academics, Risk Management, and any other departments that currently manage a fleet of vehicles and identify opportunities for improvement and savings.
Safety Investments	Key implementation milestones for this initiative would include the selection of technology platforms that meet the specific needs of the school environment, training for staff on how to effectively use these tools, integrating these systems into the school's existing security infrastructure, and regular drills to ensure readiness.
Centralizing Procurement	Key implementation milestones in this strategy include conducting a comprehensive audit of current procurement practices and utility usage, identifying preferred vendors and products, negotiating contracts that leverage the institution's consolidated purchasing power, and implementing tracking systems for monitoring consumption and expenditures.
Mail Services	Implementation milestones for optimizing mail services include evaluating current mail flow and volumes, identifying areas for consolidation, upgrading to more efficient sorting technologies, and retraining staff for new protocols that align with other deliveries.

Furthermore, regarding the management of District assets, the Board must adopt a strategy that accounts for the enrollment and demographic shifts across the City of Oakland, while remaining attuned to the evolving needs of past, current, and future families.

As enrollment increases or declines, the District must continue to adjust how facilities are used to maximize student opportunities. OUSD manages a diverse portfolio of 108 sites, spanning 482 acres across the City of Oakland. Our presence in the community is significant with 73 sites exclusively supporting District-run K-12 schools and an additional 35 sites serving the needs of Early Childhood Education, charter schools, and critical school support services to OUSD. Yet, challenges persist, with twice as many schools as similar size districts and 8 vacant sites awaiting strategic development. This creates- in part, and in sum with the larger aforementioned context and challenge- an abnormal burden on the District's finances and capacity to ensure that all students experience the safe and joyful schools they deserve.

Based on the current age and condition of our buildings, all OUSD sites require significant ongoing maintenance to both sustain the condition of the properties *and* update them to the 21st century learning standards required to prepare our students for college, career and community success. For example, over the last 5 years, the 8 vacant properties mentioned above have cost OUSD over \$1M to manage their maintenance and safety. While two of these vacant sites have been leased for affordable and workforce housing, complexity in development has slowed progress and further exploration is underway to maximize the revenue and community impact potential of these assets. Another vacant site has been developed as a shared-space for community programs, services, and resources.

Underutilized sites, which students and staff do not use to their fullest capacity, also require substantial facilities maintenance each year given the median age of our buildings, which is 75 years old. Retaining the same portfolio of schools and buildings across the district necessitates annual maintenance tradeoffs that result in poorly maintained campuses where students are being served daily. As an example, Fontana Unified, which serves the same number of students as OUSD but has 33 fewer campuses, is able to invest \$120k more than Oakland in the routine maintenance of *each* of its school facilities.



To optimize our properties' use to support the district's vision, we must evaluate opportunities such as property sales, reimagining school configurations to enhance academic programming, and alignment of our long-term vision for school facilities with an eye toward fiscal solvency *and* quality programming.

To facilitate this process, our staff is adding to a comprehensive database of district properties, to integrate property valuations and reuse recommendations that will support the long term health of the district and create strategic advantages for the District. We aim to generate revenue, maintain strengthened community partnerships, support the needs of our staff and address urgent needs while sustaining our educational mission. We urge the Board to prioritize student and district needs now and into the foreseeable future and consider proactive measures to create flexible learning environments, ensuring the longevity of our educational infrastructure.

This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of Business/Operations to Centralize Services, be implemented upon the Board's ratification of Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26.

- E. Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies [details forthcoming]

The District currently has the following Board Policies which primarily impact budget, allocations, and prioritization and will need to be reviewed. It is the District's intent to provide recommended amendments to provide symmetry and updates based on the Board's Goals and District's requirements for sustainability. The policies listed below are the initial policies identified and may be expanded to include other policies and may include related resolutions to ensure a comprehensive review:

- BP 3150 - Results Based Budgeting
- BP 3625 - School Governance
- AR 3625 - School Governance & SSC Procedures Guide
- BP 5115- Enrollment Stabilization
- BP 6005 - Quality School Improvement
- BP 6006 - Quality School Development: Community of Schools

This process will take minimally one year to complete.

This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies, be implemented upon the Board's ratification of Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26.

IV. Conclusion

The Board is aware of the current dilemmas and difficult decisions required to address them. These recommendations have been diligently provided by staff through detailed analysis, continued feedback and documented engagement. The successful implementation of any restructuring will require decisive action by the Board. This memo also outlines the time necessary to effectively execute on the recommendations provided.

V. Appendices

- A. School Services Reorganization Recommendations: Talent Department
- B. School Services Reorganization Recommendations: Technology Department

APPENDIX A

To: Board of Education
From: Tara Gard, Chief Talent Officer
Date: January 18, 2024
Subject: Update: [School Services Reorganization Recommendations](#) [Talent Division]

Background: In October 2020, the District contacted School Services of California (SSC) and requested a staffing and department organizational structure analysis of Business Services and Talent Divisions in response to a 2018-19 requirement by the Fiscal Crisis Management and Assistance Team’s recommendation for the District’s Fiscal Vitality Plan and in conjunction with the tenants of Assembly Bill 1840.

Purpose: This memo details the status of each recommendation related to the Talent Division. School services provided three recommendations of which two are completed and one is pending completion.

School Services Recommendation #1:

Reorganization of the Talent Division to minimize the separation of duties and increase the integration of services for employee support for schools and the central office, human resources operations, and recruitment, residency, and retention services to assist in cross-training, increased staff capacity, and allow for flexibility to serve in high-need areas.

- **Status:** Completed
- Status Detail: Historically, there have been many reorganizations to the Talent Division. Specifically, reorganizations occurred in 2005, 2009, 2011, 2015, 2017 and 2022. Arguably the repeated reorganization in response to the District budget uncertainty has impacted the services and stability of the Division. Organizational charts can be viewed by clicking the links: [2013](#), [2016](#), [2017](#), [2023](#). Previous reorganization reports: [2012 BOE approval plan](#), [2013/14 plan](#), [2018 Executive Brief Study](#)

Although there have been many reorganizations of Talent we are in agreement that further alignment is needed to minimize the separation of duties and increased cross-training and collaboration within the teams. Following the school services report there has been a great deal of work completed as a Division to name our core functions, align to district goals and our division vision and mission.

*The following changes were made for the **2023-24** in response to the school services report:*

Position Title	Description of Change	FTE Impact
Director, HR Operations	Elimination of the Director, HR Operations position.	-1.00

	This position managed the system operations, compensation & classification and audits. The work of this position was integrated into the Director, Business Analytics that is responsible for data reporting. In addition, each Director within the Division is responsible to be responsive to district audits as related to their area of expertise within the Division. This allows for more collaboration and cross-training amongst the team as it relates to audits and operations. The positions direct reports moved under the oversight of the HR Services & Support team, including benefits.	
Manager, Substitute Services	Elimination of Manager, Substitute Services. This position elimination effectively ended the “substitute office” within the Talent Division. The work of substitutes was distributed throughout the team. The substitute office was responsible for recruiting, monitoring credentials, performance and the substitute system for classified and certificated substitutes district-wide. This work has moved and is embedded in the Recruitment & Retention teams and Employee Support teams. There is no longer a “specialized substitute office” in Talent.	-1.00

The following changes are proposed for the **2024-25** school year in response to the school services report:

Position Title	Description of Change	FTE Impact
Coordinator, Retirement	The Human Resources department does not have a retirement specialist or anyone on the team that supports exiting employees with retirement and those returning to work as a retiree. This position will be created to meet the need of this critical role.	+1.00
Employee Support Specialist	The Employee Support Specialist role primarily supports the onboarding and employee changes including layoffs, position changes and transfers. In an effort to cross change and eventually reduce the staff the Employee Support Specialists will begin completing the data entry into the HRIS system. Currently, there are positions within the Division that are responsible for data entry. This work will begin to shift in the 23-24 school year resulting in an elimination in the 25-26 school year of the position responsible solely for data	n/a

	entry.	
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The following changes are proposed for the **2025-26** school year in response to the school services report:

Position Title	Description of Change	FTE Impact
Employee Information Systems Analyst	This position is currently responsible for data entry. We will work through the 23-24 school year embedding the data entry function into the Employee Support specialist role and eliminate the position in 25-26	-1.00

Note: There are a number of grant funded positions within the Talent Division which will be evaluated for sustainability year to year.

We are the Talent Division

Learn more at: ousd.org/talent

We are driven by a shared purpose—to serve our district by supporting each other, connecting with community, and contributing to meaningful change in Oakland. We commit to facilitating this purpose by:

Supporting Our Employees
by providing employees with access to resources and systems of support.

For example:

- Feedback and surveys
- Conflict resolution
- Partnerships
- Wellness
- Employee recognition
- Employment verification
- Open enrollment
- Salary and compensation
- Personnel records

Facilitating Professional Growth
by creating opportunities for staff and educators to learn and grow.

For example:

- New and early career teacher support
- Compliance
- Mentorship
- Evaluations
- Performance management
- Culture and values

Growing Our Staff
by staffing schools and creating pathways into the district.


For example:

- Recruitment
- Credentialing
- Substitutes
- Teacher pipelines, residency, and retention

Managing Employee Transitions
by managing staff transitions in, out, and around OUSD.

For example:

- Onboarding
- Health benefits
- Position transitions
- Separations
- Transfer requests
- Leaves
- Return to duty dates
- Position and compensation reviews



School Services Recommendation #2:

Revision of job titles for Division positions, as well as modification of the Division name to align with industry standard - this will provide clarity in the position’s role and improve efficiency within the Division which is an important consideration related to adjustments in staffing levels.

- **Status:** Completed
- The Talent Division name will remain the same. School services may have not realized that

“Talent Division” is in reference to a Division. Within the Talent Division there are several departments/functional areas which include: Human Resources, Talent Development, New Teacher Support & Development and PAR. This does meet industry standards. In fact, other Districts often have more FTE within the subsequent departments, especially related to Talent Development and New Teacher Support & Development.

There has been work to revise a few job titles within the Division. Specifically, the staff working with credentials were in a job title called “Employee Support Specialist”. These positions were revised and are now in the industry aligned title “Credential Associate”.

School Services Recommendation #3:

Assessment of clerical and administrative support in Division to align with support needs, and also evaluate positions in the confidential classification to determine if they are appropriately classified.

- **Status:** [Pending](#)
- There are 174 classifications that are currently listed under “confidential”. 91 of the classifications are not currently in use however they are current classifications that need to also be evaluated. These positions have been evaluated for a move to union representation and/or unrepresented. The evaluation can be found [here](#). This process is underway as it requires negotiation with represented unions and engagement with impacted employees. Essentially these employees have not been paying union dues and will likely shift to paying towards union dues. Some will become eligible for annuity which they have not been eligible for previously that is an improved benefit. These changes also impact days work, sick leave allocation, evaluation timelines and other employee impacting compliance rules and regulations. Ultimately, after the union discussions and approval the changes will be brought to the Board of Education for final approval.

The assessment of the clerical and administrative support within the Talent Division indicates that there is a need for additional support. However, given the current budget and prioritization of needs we are not seeking additional FTE to meet this need at this time.

APPENDIX B

To: Board of Education
From: Susan Beltz, Chief Technology Officer
Preston Thomas, Chief Systems and Services Officer
Date: February 14th, 2024
Subject: Update: [School Services Reorganization Recommendations](#) [Tech Services]

Background: In October 2020, the District contacted School Services of California (SSC) and requested a staffing and department organizational structure analysis of Business Services and Talent Divisions in response to a 2018-19 requirement by the Fiscal Crisis Management and Assistance Team’s recommendation for the District’s Fiscal Vitality Plan and in conjunction with the tenants of Assembly Bill 1840.

After SSC completed the comprehensive review, it became evident that our district faces significant cyber threats, similar to the major attacks experienced by the City of Oakland and the Los Angeles Unified School District (LAUSD). This increased risk landscape has necessitated a critical review of our cybersecurity measures and staffing to support that infrastructure. In response, we have initiated a realignment of our IT staff to ensure our school district adheres to, and surpasses these standards. We are now focusing on enhancing our cybersecurity infrastructure by recruiting skilled professionals and implementing advanced security protocols and training to protect our students and staff effectively. In addition, the pandemic profoundly shifted the educational environment towards a more technology-integrated education system. Moving from traditional textbooks to digital platforms has expedited, necessitating an expansion in our technological infrastructure. As a result of this shift, OUSD has tripled the number of devices available to students, ensuring that each one has access to the necessary tools for their learning.

With the launch of generative Artificial Intelligence (AI), the Education sector is the most likely to benefit from advancements that revolutionize student tutoring and student support. We have a district task force investigating AI-driven programs in our classrooms to provide personalized learning experiences and additional support to meet the diverse needs of our student population. We do not anticipate that the staffing needs to support the Tech Services needs of students and staff will decline in the future.

The Technology Services department supports OUSD by providing reliable and secure networks and business applications, devices for students and staff, and districtwide technical support. Key areas of growth include VOIP telecommunications, cybersecurity initiatives, classroom A/V solutions, generative AI, and more. The team includes six network team positions, eight applications team positions, thirteen site technician positions, two HelpDesk support positions, four leadership positions, and one clerical position.

In prior years the Technology Services department was subject to reductions, most notably leading into the 2019-20 school year. These prior reductions had led to the loss of 1) a clerical support position, which has subsequently been restored, 2) a coordinator and a project manager, 3) a senior software developer, 4) a senior applications team specialist, 5) two Tier 1 support positions on the HelpDesk, 6) a senior network engineer position, which was subsequently offset by the addition of an additional senior network administrator, and 7) the loss of management positions to lead the applications and HelpDesk teams; we have subsequently added a management position for the HelpDesk and also added a mid-level management position to lead the growing number of site technicians, which has increased from a low of eight technician positions to our current level.

Purpose: This memo details the status of each recommendation related to the Technology Services Division. School Services provided three recommendations: one has been completed, the second has been supported by one-time funding, and the third is an ongoing area of focus for the department.

School Services Recommendation #1:

An evaluation of staffing of the Information Technology Services Department to address school support needs as well as additional management and clerical support required as a result of the findings—providing adequate staffing levels is crucial to support the current and future technology needs of the District

- **Status:** Completed

*The following changes were made for the **2023-24** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Administrative Assistant III	Addition of the Administrative Assistant III position. This position provides clerical support to the Technology Services department, including assistance with purchasing, contracts and invoicing, along with general clerical duties.	+1.00

*The following changes were previously made for the **2022-23** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Director, Technical Support and Customer Service	Addition of the Director, Technical Support and Customer Service position. This position's direct reports include those on the Technology Services HelpDesk	+1.00

	team, which provides Tier 1 technical support across all areas of technology, including the resolution or reassignment of all inbound support requests.	
Manager, Site Technology	Addition of the Manager, Site Technology position. This position's direct reports include those on the Technology Services Technicians team, who provide in-person support to schools and central departments, including support for student and staff devices.	+1.00

*No position changes are currently proposed for the **2024-25** school year in response to the school services report.*

The assessment of management and clerical support within the Technology Services Division indicates a need for additional support. Most notably, the Technology Services Applications team members still report directly to the Chief Technology Officer who leads the department. However, given the current budget and prioritization of needs, we are not seeking additional FTE to meet this need.

School Services Recommendation #2:

Reorganization of the Information Technology Services Department by functional area to align functions and oversight to allow for a more appropriate span of control for each supervisory or management position, and enhance the standardization of support, communications, and improve service levels

- **Status:** In Progress

*The following changes were previously made since the **2021-22** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
School Site Technology Specialist	Addition of five School Technology Specialist positions to bring the total number of staff in this position from five to eleven. These staffing increases reflect the increased need for device support at schools associated with upgrading computers from Chromebooks to Windows laptops for teachers and other school staff, and attaining a 1:1 ratio for student classroom Chromebooks, not currently funded in ongoing funding.	+5.00

- The department had initially planned to add six School Technology Specialist positions. However, this would have significantly increased the number of positions reporting directly to the Executive Director of Technology, who also leads the Technology Services Network team. Hence

the number of positions was reduced by one to support the addition of the Manager, Site Technology position.

- The report notes that: *Now that California schools have resumed in-person learning, technology demands have not waned as the need to support devices deployed during the pandemic continues.* The addition of technician, management and clerical support without eliminating any positions in other areas has assisted the department in providing a high level of service to schools, with school and central leaders expressing a very high degree of satisfaction with the Technology Services Division in a Spring 2023 survey.

The assessment of technical staffing within the Technology Services Division indicates a need for additional support. Most notably, the report recommends that *roving technicians are assigned no more than five schools to allow for at least a weekly visit, also providing time to address emergencies.* However, given the current budget and prioritization of needs, along with our continued partnership with Site Data and Technology Lead (SDTL) teachers at schools, we are not seeking additional FTE to meet this need at this time.

School Services Recommendation #3:

Evaluation of the District's technology procedures and standards to ensure the selection of technology that is supportable by the department and aligns with the District's technology needs and plan, and establishment of the expectation that all District staff and schools will follow the established selection process and standards

- **Status:** Ongoing
- OUSD has implemented a 1:1 standard for classroom Chromebooks, along with the centralized procurement and management of staff devices. This ensures that schools are able to integrate technology into instruction on a much more equitable basis. In addition, while the variance in device types eligible for purchase was previously controlled, centralized management further reduces support overhead by ensuring that staff and students receive replacements for obsolete and damaged devices.
- The Technology Services Division continues to procure and maintain software that is reliable, secure, and well-utilized throughout OUSD. While business applications may change over time, the department seeks to procure cost-effective, industry leading software with a strong track record in K-12 education.
- The Technology Services Division continues to engage in long-term technology planning and standards for OUSD, including the aforementioned standards for student and staff devices, along with business applications, network infrastructure, telecommunications and cybersecurity protections.

**2024-25 Attachment B -
Budget Balancing Solutions
Presentation Final for Board
Decision**

OAKLAND UNIFIED SCHOOL DISTRICT

Budget Balancing Solutions

Budget Development: Final Attachment B
Includes all content from Board Study Sessions

February 28, 2024



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Budget Adjustments

Summary of Recommended Reductions

Details Begin on Slide 31



Attachment B Summary of Adjustments

Summary of 2024-25 Budget Adjustments and Impact	
Projected Deficit (2024-25 as of 1st Interim)	\$ 23,687,150
Net Adjustments since projection	\$ 27,000,000
Adjusted Deficit Projection (Target)	\$ 50,687,150
Savings / Cost Avoidance	\$ (16,528,228)
Projected Additional Costs	\$ 500,000
Adjusted Projected Surplus or Deficit	\$ 34,658,922

Attachment B Summary of Adjustments

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	✓	Savings	\$ (457,578)						\$ (457,578)
Adjust School Site Allocations (Supplemental)	2	✓		-	-		-	\$ (2,583,685)		\$ (2,583,685)
Merger of District Schools	3	✓								\$ -
BP 3150 Adjustment	4	✓								\$ -
Central - Continuous School Improvement Redesign	5	✓								\$ -
Central - Legal Department Restructuring	6	✓								\$ -
Central - Business, Talent, Technology, Other Redesign	7	✓								\$ -
Adjusted Support toward previous Board Resolutions	8	✓								\$ -
Special Ed Programs	9	✓								\$ -
Maintaining Small School Investments	10	✓								\$ -
Responses to January 8, 2024 Study Session	11	✓			\$ (8,000,000)	\$ (3,700,000)			\$ -	\$ (11,700,000)
Reduction of consistently vacant positions	12	✓		\$ (576,510)	\$ (384,390)	\$ (314,460)	\$ (372,144)	\$ -	\$ -	\$ (1,647,504)
Total										\$ (16,388,767)

Attachment B Summary of Adjustments

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	<input checked="" type="checkbox"/>							\$ 500,000	\$ 500,000
Return of Investments currently funded with one-time funds	2	<input checked="" type="checkbox"/>								\$ -
Review Facilities and Deferred Maintenance Modifications	3	<input checked="" type="checkbox"/>								\$ -
Total									\$ 500,000	\$ 500,000

Budget Adjustments

Revised Slides Since 2/14/24



Item 11 - January 8, 2024 Board Study Session Position Adjustment Recommendations - Carryover Strategy *(See Slide 72)*

- **These positions will be eliminated in Resource 0004 Central Concentration**
- **Staff is Recommending as Part of Attachment B that they be added to Resource 0006 (Supplemental & Concentration Carryover)**
 - **Assistant Principals at High Need Schools (\$3.2M S&C)**
 - **11-Month Teachers at select high schools (\$1.3M S&C)**
 - **Electives Teachers for Students Required to Take ELD (\$3.9M S&C)**
 - **Teachers for Late-Arriving Newcomer Students (\$1.8M S&C)**
 - **Teachers for Late-Arriving Continuation Students (\$1.5M S&C)**
 - **Please see the orange shaded rows on the slides shared at the January 8, 2024 Special Study Session, highlighting the areas of recommendation.**
 - **~\$11.7M total in Supplemental and Concentration, \$17.1M in COVID funds**
- **Based on the actual positions moved after 2024-25 Budget Development changes are made, the District will have visibility of the balance of Resource 0006.**

Assistant Principals at High Need Schools (\$3.2M S&C)

Item 11 Assistant Principals at High Need Schools (\$3.2M S&C)				
February 2023				
Fund	01 General Fund			
JobClassId	(Multiple Items)			
Resource Code	0004 Central Concentration			
Site Code	PosId	Data	Sum of FTE Filtered	Sum of AmtTotal
112 Greenleaf Elementary		9624	1.00	\$148,255
112 Greenleaf Elementary Total			1.00	\$148,255
160 Lockwood Steam Academy		7775	1.00	\$129,580
160 Lockwood Steam Academy Total			1.00	\$129,580
211 Montera Middle		2824	1.00	\$188,165
211 Montera Middle Total			1.00	\$188,165
213 Westlake Middle		8562	1.00	\$159,119
213 Westlake Middle Total			1.00	\$159,119
215 Madison Park Academy Upper		9106	1.00	\$134,775
215 Madison Park Academy Upper Total			1.00	\$134,775
228 United For Success Academy		3550	1.00	\$159,066
228 United For Success Academy Total			1.00	\$159,066
229 Elmhurst United		3725	1.00	\$148,910
229 Elmhurst United Total			1.00	\$148,910
232 Coliseum College Prep Academy		1675	1.00	\$156,802
232 Coliseum College Prep Academy Total			1.00	\$156,802
236 Urban Promise Academy		283	1.00	\$159,064
236 Urban Promise Academy Total			1.00	\$159,064
301 Castlemont High School		991	1.00	\$165,670
301 Castlemont High School Total			1.00	\$165,670
302 Fremont High School		7025	1.00	\$154,568
302 Fremont High School Total			1.00	\$154,568
304 Oakland High School		4115	1.00	\$165,726
304 Oakland High School Total			1.00	\$165,726
306 Skyline High School		2815	1.00	\$136,947
306 Skyline High School Total			1.00	\$136,947
308 Young Adult Program		9630	0.00	\$139,752
308 Young Adult Program Total			0.00	\$139,752
335 LIFE Academy		6304	0.00	\$149,802
335 LIFE Academy Total			0.00	\$149,802
352 Rudsdale Continuation		1554	1.00	\$171,839
352 Rudsdale Continuation Total			1.00	\$171,839
353 Oakland International High Sch		7180	1.00	\$163,238
353 Oakland International High Sch Total			1.00	\$163,238
Grand Total			15.00	\$2,631,278

11-Month Teachers at select high schools (\$1.3M S&C)

This amount is adjusted via a journal entry for the one month of salary these teachers work as a supplement to the school programs.

Electives Teachers for Students Required to Take ELD (\$3.9M S&C)

Electives Teachers for Students Required to Take ELD (\$3.9M S&C)						
February 2023						
Fund	01 General Fund					
Site Type	(Multiple Items)					
Resource Code	JobClassId	Site Code	PosId	Data		
				Sum of FTE Filtered	Sum of AmtTotal	
0004 Central Concentration	TCHR 11M 12P	301 Castlemont High School	1868	1.00	\$12,425	
			4163	1.00	\$119,142	
			4742	1.00	\$134,070	
			4746	1.00	\$10,916	
			8147	1.00	\$89,159	
			8409	1.00	\$137,981	
		301 Castlemont High School Total		6.00	\$503,693	
		302 Fremont High School	2029	1.00	\$150,020	
			9552	1.00	\$56,738	
		302 Fremont High School Total		2.00	\$206,758	
	TCHR 11M 12P Total			8.00	\$710,451	
	TCHR BILING	235 Melrose Leadership Acad	9636	0.30	\$46,478	
			9637	0.75	\$84,731	
		235 Melrose Leadership Acad Total		1.05	\$131,209	
	TCHR BILING Total			1.05	\$131,209	
	TCHR STR ENG	206 Bret Harte Middle	881	1.00	\$132,401	
			1122	1.00	\$160,950	
		206 Bret Harte Middle Total		2.00	\$293,351	
		212 Roosevelt Middle	558	1.00	\$120,216	
		212 Roosevelt Middle Total		1.00	\$120,216	
		213 Westlake Middle	8769	0.00	\$111,176	
		213 Westlake Middle Total		0.00	\$111,176	
		215 Madison Park Academy Upper	2820	1.00	\$108,525	
		215 Madison Park Academy Upper Total		1.00	\$108,525	
		219 Frick United Academy of Lang	3379	1.00	\$89,191	
		219 Frick United Academy of Lang Total		1.00	\$89,191	
		304 Oakland High School	4184	1.00	\$73,261	
			4771	1.00	\$123,199	
		304 Oakland High School Total		2.00	\$196,461	
		306 Skyline High School	7827	1.00	\$80,172	
		306 Skyline High School Total		1.00	\$80,172	
		353 Oakland International High Sc	3038	1.00	\$78,299	
			3582	1.00	\$83,900	
			3871	0.40	\$26,638	
		353 Oakland International High Sch Total		2.40	\$188,836	
	TCHR STR ENG Total			10.40	\$1,187,928	
0004 Central Concentration Total				19.45	\$2,029,588	
Grand Total				19.45	\$2,029,588	

Teachers for Late-Arriving Newcomer Students (\$1.8M S&C)

February 2023		
Fund	01 General Fund	
Site Type	(Multiple Items)	
Object Code	1105 Teachers Salaries	
JobClassId	TCHR STR ENG	
Resource Code	0004 Central Concentration	

Fund	01 General Fund	
Site Type	(Multiple Items)	
Object Code	1105 Teachers Salaries	
Resource Code	0004 Central Concentration	

Site Code	PosId	Data	
		Sum of FTE	Sum of AmtTotal
304 Oakland High School	100	1.00	\$77,862
	2421	1.00	\$136,387
	2443	1.00	\$59,795
	3570	1.00	\$132,159
	4138	0.00	\$79,755
	4184	1.00	\$73,261
	4771	1.00	\$123,199
304 Oakland High School Total		6.00	\$682,419
306 Skyline High School	101	0.00	\$57,423
	348	1.00	\$39,195
	2011	1.00	\$66,172
	3947	1.00	\$68,367
	4276	0.00	\$83,556
	7827	1.00	\$80,172
306 Skyline High School Total		4.00	\$394,884
353 Oakland International High S	2530	1.00	\$105,814
	3038	1.00	\$78,299
	3582	1.00	\$83,900
	3871	0.40	\$26,638
	4774	1.00	\$100,417
	6164	0.00	\$34,236
	7846	1.00	\$24,867
	7850	1.00	\$86,738
	353 Oakland International High Sch Total		6.40
Grand Total		16.40	\$1,618,212

JobClassId	Site Code	PosId	Data		
			Sum of FTE Filtered	Sum of AmtTotal	
TCHR 11M 12P	301 Castlemont High School	1570	1.00	\$28,864	
		1713	1.00	\$74,964	
		1868	1.00	\$12,425	
		3873	1.00	\$153,852	
		4113	1.00	\$132,672	
		4163	1.00	\$119,142	
		4502	1.00	\$61,458	
		4741	1.00	\$44,145	
		4742	1.00	\$134,070	
		4746	1.00	\$10,916	
		8147	1.00	\$89,159	
		8409	1.00	\$137,981	
		301 Castlemont High School Total		12.00	\$999,648
		302 Fremont High School	1565	1.00	\$170,110
			2029	1.00	\$150,020
			4367	1.00	\$86,889
			4433	1.00	\$148,129
4464	1.00		\$121,266		
9100	1.00		\$87,540		
9552	1.00		\$56,738		
302 Fremont High School Total		7.00	\$820,691		
TCHR 11M 12P Total		19.00	\$1,820,339		
Grand Total		19.00	\$1,820,339		

Teachers for Late-Arriving Continuation Students (\$1.5M S&C)

Teachers for Late-Arriving Continuation Students (\$1.5M S&C)

February 2023

Fund	01 General Fund	Y
Site Type	(Multiple Items)	Y
Program Code	1107 Alt Ed Base Tchrs	Y

Resource Code	JobClassId	Site Code	Posid	Data			
				Sum of FTE Filtered	Sum of AmtTotal		
0004 Central Concentration	TCHR STR ENG	309 Ralph J. Bunche Academy	3318	0.20	\$38,062		
			3319	0.50	\$106,021		
			7832	1.00	\$125,897		
		309 Ralph J. Bunche Academy Total			1.70	\$269,981	
		310 Dewey High School	58	2850	6184	1.00	\$158,485
					6185	1.00	\$117,996
					7330	1.00	\$24,701
					7331	0.00	\$61,601
					7331	1.00	\$124,597
					7331	1.00	\$44,504
		310 Dewey High School Total			5.00	\$531,884	
		330 Independent Study 9-12	788	8928	8928	1.00	\$146,666
					8928	0.70	\$96,466
		330 Independent Study 9-12 Total			1.70	\$243,132	
		352 Rudsdale Continuation	59	3368	3509	1.00	\$158,535
					3509	1.00	\$124,821
					3509	1.00	\$155,752
					3509	1.00	\$155,752
352 Rudsdale Continuation Total			3.00	\$439,107			
TCHR STR ENG Total			11.40	\$1,484,104			
0004 Central Concentration Total				11.40	\$1,484,104		
Grand Total				11.40	\$1,484,104		

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels *(See Slide 61)*

Office of Equity doubled in staffing during COVID with ESSER funding.

- 13.5 ~~11.5~~ Translators to ~~7~~ 9 Translators. Maintain ability to respond to IEP requests and above 15% student population requirement.

Language	15% Mandate	Individual Education Programs (IEPs)	Recommendation
Mam (1)	8 schools	.75 FTE	1.0 FTE
Arabic (2)	2 schools	.75 FTE	1.0 FTE
Cantonese (2)	1 school	.75 FTE	1.0 FTE New: Maintain at 2.0 FTE
Spanish (5) 6	64 schools	2 FTE	4.0 FTE New: 5.0 FTE

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels

10 Targeted Specialists to ~~5~~ 6 Targeted Specialists:

- African American Male Achievement (AAMA)
- African American Female Excellence (AAFE)
- Latino Student Achievement (LSA)
- Latino Student Achievement (LSA) (added back)
- Arab Student Achievement (AAPISA)
- Asian and Pacific Islander Achievement (AAPISA)

**CERTIFICATED AND
CLASSIFIED
POSITION
NOTIFICATION**



Board Office Use: Legislative File Info.	
File ID Number	24-0478
Introduction Date	02/28/2024
Enactment Number	
Enactment Date	

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Tara Gard, Chief Talent Officer

Meeting Date February 28, 2024

Subject Approval by the Board of Education of Resolution No. 2324-0121, to Eliminate Certificated Positions Due to a Reduction of Particular Kinds of Service

Ask of the Board Approve Resolution No. 2324-0121, to Eliminate Certificated Positions Due to a Reduction of Particular Kinds of Service

Background Staff recommends the reduction and/or elimination of particular kinds of services provided by certificated employees due to declining enrollment, reduced or elimination of certain funds, ensuring the District's long-term fiscal health, and District program needs. Due to declining enrollment, reduced funding, ensuring the District's long-term fiscal health, and District program needs, the District must prepare to reduce and/or eliminate particular kinds of services provided by certificated employees at the end of the 2023-2024 school year. Accordingly, the District seeks to eliminate or reduce the services listed in Exhibit A to the attached Resolution No. 2324-0121 pursuant to Education Code section 44955. The District recognizes that under state law, the District would need to provide notice on or before March 15th to any employee(s) who it determines must be designated for layoff at the end of the 2023-2024 school year if necessary. Such individuals would have the right to request a hearing to challenge the cause for layoff. The final decision and issuance of final layoff notices must occur before the 15th of May.

Discussion Individuals may be laid off, if necessary, when the Governing Board has reduced particular kinds of services. Resolution No. 2324-0121 includes reference to Exhibit A which identifies positions to be eliminated due to a reduction of particular kinds of services. Under state law, school districts must provide notice on or before March 15th to employees who are designated for layoff at the end of the 2023-24 school year. These individuals have the right to request a hearing to challenge the cause for

layoff. The final decision and issuance of final layoff notices must occur before the 15th of May.

Education Code 44949 - "No later than March 15 and before an employee is given notice by the governing board that his or her services will not be required for the ensuing year for the reasons specified in Section 44955, the governing board and the employee shall be given written notice by the superintendent of the district or his or her designee that it has been recommended that the notice be given to the employee, and stating the reasons therefor."

Education Code 44955 - "No permanent employee shall be deprived of his or her position for causes other than those specified in Sections 44907 and 44923, and Sections 44932 to 44947, inclusive, and no probationary employee shall be deprived of his or her position for cause other than specified in Sections 44948 to 44949, inclusive."

The Education Code provides the specific reasons and methods to lay off certificated employees under Education Code 44949 and 44955. Reduction of particular kinds of services (PKS) and/or decline in average daily attendance (ADA) are the two methods generally used as a basis for a certificated layoff. A PKS layoff is when the Board of Education decides to eliminate or reduce programs, services or classes (i.e., counseling, nursing, foreign language).

The District has determined and identified the particular kinds of services (PKS) to be reduced or eliminated and the number of full time equivalent (FTE) or portion of one FTE to be reduced. That information is contained in Resolution No. 2324-0121.

Exhibit A to the attached resolution is the recommended reduction of services to take effect at the end of the 2023-2024 school year and specifically lists the positions to be eliminated, reduced, increased or added and the number of full time equivalent (FTE) positions. With the adoption of Resolution No. 2324-0121 staff will be directed to send notices to any certificated employees deemed to be affected by the elimination of positions that their services will not be required for the 2024-2025 school year and their employment will end or be reduced at the end of the 2023-2024 school year. Any necessary notices will be sent to the appropriate certificated employees in order to effectuate a reduction of the certificated staff consistent with the resolution, Resolution No. 2324-0121, and Education Code sections 44949 and 44955. Based on anticipated attrition, a number of employees who would otherwise be identified to receive a preliminary layoff notice, will not need to be issued such notice.

Following adoption of Resolution No. 2324-0121, staff will continue to review and take into account any additional attrition to potentially further reduce the number of preliminary layoff notices until such notices are sent,

by March 15, 2024. Notice of consolidation, TSA notice of reassignments would be issued by following contractual timelines. Attrition occurs when: (1) A certificated employee has submitted to the District in writing their desire to retire or resign from District service at or prior to the end of the school year, and such request has been approved by the Board; and/or (2) when a certificated employee has otherwise been released from District employment as permitted by law.

The layoff notice must be sent by March 15th to any employee who may be laid off. The packet each person receives will include: a) Notice of recommendation that services will not be required. B) Copy of signed Board resolution. C) Request for hearing form, with notification that request must be filed no later than seven days after service of the notice. D) Proof of service. The notice packet must be sent by registered or certified mail.

Fiscal Impact Budget reductions needed to assist in addressing the District's declining enrollment, the elimination of certain funds, the District's fiscal health, and staffing needs.

Attachment(s)

- Resolution No. 2324-0121
- Exhibit A



**RESOLUTION
OF THE
BOARD OF EDUCATION
OF THE
OAKLAND UNIFIED SCHOOL DISTRICT
Resolution No. 2324-0121**

Eliminate Certificated Positions
Due to a Reduction of Particular Kinds of Service

WHEREAS, the Board of Education has determined that it shall be necessary to reduce or discontinue the particular kinds of services of the District as itemized in Exhibit "A" at the close of the current school year; and

WHEREAS, it shall be necessary to eliminate at the end of the 2023-2024 school year, and for the 2024-2025 school year, the employment of certain certificated employees of the District as a result of this reduction or discontinuance in particular kinds of services;

NOW, THEREFORE, BE IT RESOLVED, nothing herein shall be deemed to confer any status or rights upon temporary or categorically funded certificated employees beyond those specifically granted to them by statute. The Superintendent or designee is directed to send appropriate notices to all employees whose services shall be eliminated by virtue of this action, effective February 29, 2024.

BE IT FURTHER RESOLVED, that the Superintendent or designee may approve exceptions to the hiring freeze to support core District programs and operations.

Passed by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSE:

ABSENT:

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 February 28, 2024.

Legislative File	
File ID Number:	24-0478
Introduction Date:	02/28/2024
Enactment Number:	
Enactment Date:	
By:	

OAKLAND UNIFIED SCHOOL DISTRICT

Benjamin Davis
President, Board of Education

Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

The following information provides explanation of the Exhibit A: Classified Position Changes column headers. Note: Exhibit A is sorted by 'Position' and then by 'Position Funding Site'	
Exhibit A - Column Header	Description
Action	The action taken on the position. <i>For example:</i> Elimination - the position exists currently and is being eliminated. New Position - the position does not exist currently and is being added. Add Back - positions that were eliminated due to the expiring resources and are being added back using new funding sources Reduction - the position's current year FTE is being lowered. Increase - the position's current year FTE is being increased.
Position Funding Site	The department or school site that is funding the position.
Position Location	The work location of the employee holding the position.
PCN	Position control number. The position control number is a unique identifying number that codes a position to a specific job classification.
Position	The title of the position that references the responsibilities the employee has in the role.
FY23-24 RSC Description	The resource code includes is a four digit number that creates the link between funding sources and related expenditures. The description of the resource code after the number is the detail name of the type of resource that matches to the corresponding code. One position may have multiple resource codes. This is the resource that is used to fund the position. This column shows the resource used to fund the position in the current academic year (2023-2024)
FY24-25 RSC Description	The resource code includes is a four digit number that creates the link between funding sources and related expenditures. The description of the resource code after the number is the detail name of the type of resource that matches to the corresponding code. One position may have multiple resource codes. This is the resource that is used to fund the position. This column shows the resource used to fund the position in next academic year (2024-2025)
FTE (23-24)	The calculation of full-time equivalent (FTE) is an employee's scheduled hours divided by the employer's hours for a full-time workweek. OUSD has a variety of positions that range from a 40-hour workweek to a 37.5-hour workweek. Employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs. This column shows the FTE for each position in the current year (2023-24).
FTE (24-25)	The calculation of full-time equivalent (FTE) is an employee's scheduled hours divided by the employer's hours for a full-time workweek. OUSD has a variety of positions that range from a 40-hour workweek to a 37.5-hour workweek. Employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs. This column shows the FTE for each position indicated for next year (2024-25).
FTE Net Change	This column is a calculation: FTE 24-25 minus FTE 23-24, the calculation is done to show the net difference between this current year and what is projected next year.
Status	Indicates whether the position is filled or vacant. Filled: Position is filled with a current employee. Vacancy: The position does not have a current employee working within the role.
Union	The union that represents the position. OEA: Oakland Education Association UAOS: United Administrators of Oakland Schools There are also positions that are not represented by a union. CONFID: Confidential Unrepresented

Exhibit A: Certificated Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	106 - Chabot	1060 - Chabot Elementary	9433	Asst Principal, Elem School	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	106 - Chabot	1060 - Chabot Elementary	9493	Asst Principal, Elem School	0 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	UAOS
Elimination	306 - Skyline High School	3060 - Skyline High School	2520	Asst Principal, High School	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Vacancy	UAOS
New Position	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	New	Asst Principal, High School		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	UAOS
New Position	338 - MetWest High	3380 - Metwest	New	Asst Principal, High School		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	UAOS
Elimination	206 - Bret Harte Middle	2060 - Bret Harte Middle	948	Asst Principal, Middle School	0002 - Unrestricted Supplemental, 9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	UAOS
Elimination	219 - Frick United Academy of Lang	2190 - Frick United Academy Language	2645	Asst Principal, Middle School	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	UAOS
Elimination	210 - Edna Brewer Middle	2100 - Edna M Brewer Middle	2936	Asst Principal, Middle School	0002 - Unrestricted Supplemental, 9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	UAOS
Add Back	210 - Edna Brewer Middle	2100 - Edna M Brewer Middle	2936	Asst Principal, Middle School		0004 - Central Concentration	0.00	1.00	1.00	Filled	UAOS
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	7004	Asst Principal, Middle School	9283 - Salesforce.org		1.00	0.00	(1.00)	Vacancy	UAOS
Reduction	212 - Roosevelt Middle	2120 - Roosevelt Middle	9128	Asst Principal, Middle School	0002 - Unrestricted Supplemental, 9006 - Unrestricted Supplemental	9305 - Educate 78 -asp.pri.prg., 0002 - Oak Public Ed Fund	1.00	0.69	(0.31)	Filled	UAOS
Reduction	179 - Manzanita Community School	1790 - Manzanita Community School	6287	Coord, Certificated	0002 - Unrestricted Supplemental	0002 - Unrestricted Supplemental	0.87	0.82	(0.05)	Filled	UAOS
New Position	909 - Academics and Instruction	9090 - Academics Innovation	New	Coord, Certificated		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8089	Coord, Education at The Center	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8089	Coord, Education at The Center		9225 - Kaiser Health&wellness W/ebcf	0.00	1.00	1.00	Filled	UAOS
Reduction	928 - Opsr Counseling	3100 - Dewey High School	193	Counselor	0005 - Central Supplemental, 3182 - ESSA: Comp Support & Improvmt, 7412 - A-G Access/Success Grant	0005 - Central Supplemental, 3182 - ESSA: Comp Support & Improvmt	1.00	0.50	(0.50)	Filled	OEA
Reduction	928 - Opsr Counseling	2040 - West Oakland Middle School	1114	Counselor	0005 - Central Supplemental, 3182 - ESSA: Comp Support & Improvmt	0005 - Central Supplemental	1.00	0.40	(0.60)	Filled	OEA
Reduction	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	1603	Counselor	0002 - Unrestricted Supplemental		0.60	0.00	(0.60)	Filled	OEA
Reduction	928 - Opsr Counseling	2150 - Madison Park Academy (Middle)	1603	Counselor	0005 - Central Supplemental	0005 - Central Supplemental	0.40	0.50	0.10	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	3857	Counselor	9339 - Measure H		0.70	0.00	(0.70)	Filled	OEA
Elimination	928 - Opsr Counseling	3060 - Skyline High School	3857	Counselor	0005 - Central Supplemental		0.30	0.00	(0.30)	Filled	OEA
Increase	309 - Ralph J. Bunche Academy	3090 - Bunche Continuation School	6295	Counselor	9339 - Measure H, 0002 - Unrestricted Supplemental	9339 - Measure H	0.20	0.40	0.20	Filled	OEA
Reduction	928 - Opsr Counseling	3090 - Bunche Continuation School	6295	Counselor	0005 - Central Supplemental	0005 - Central Supplemental	0.80	0.40	(0.40)	Filled	OEA
Increase	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	8305	Counselor	0005 - Central Supplemental	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income, 9339 - Measure H	0.00	0.21	0.21	Filled	OEA
Increase	928 - Opsr Counseling	2320 - Coliseum College Prep Academy	8305	Counselor	0005 - Central Supplemental	0005 - Central Supplemental	0.60	0.80	0.20	Filled	OEA
Reduction	338 - MetWest High	3380 - Metwest	8324	Counselor	3010 - Title I-Basic Grant Low Income		0.40	0.00	(0.40)	Filled	OEA
Reduction	928 - Opsr Counseling	3380 - Metwest	8324	Counselor	0005 - Central Supplemental	0005 - Central Supplemental	0.60	0.40	(0.20)	Filled	OEA
Reduction	928 - Opsr Counseling	2350 - Melrose Ldrshp Academy	8553	Counselor	0005 - Central Supplemental, 7412 - A-G Access/Success Grant	0005 - Central Supplemental, 7412 - A-G Access Grant	1.00	0.40	(0.60)	Filled	OEA
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9145	Counselor	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9145	Counselor		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	177 - Esperanza Academy	1770 - Esperanza Academy	9680	Counselor	0002 - Unrestricted Supplemental		0.20	0.00	(0.20)	Filled	OEA
Elimination	928 - Opsr Counseling	9280 - Hs Linked Learning Counseling	9911	Counselor	0005 - Central Supplemental, 7412 - A-G Access/Success Grant		0.40	0.00	(0.40)	Filled	OEA
Elimination	928 - Opsr Counseling	9280 - Hs Linked Learning Counseling	9951	Counselor	0005 - Central Supplemental		0.20	0.00	(0.20)	Filled	OEA
Elimination	928 - Opsr Counseling	9280 - Hs Linked Learning Counseling	9952	Counselor	7412 - A-G Access/Success Grant		0.20	0.00	(0.20)	Filled	OEA
New Position	211 - Montera Middle	2110 - Montera Middle	New	Counselor		3010 - Title I-Basic Grant Low Income	0.00	0.60	0.60	Vacancy	OEA
New Position	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	New	Counselor		3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Vacancy	OEA
New Position	928 - Opsr Counseling	1270 - Hillcrest Elementary	New	Counselor		0005 - Central Supplemental	0.00	0.20	0.20	Vacancy	OEA
New Position	353 - Oakland International High Sch	3530 - Oakland International Hs	New	Counselor		9243 - Association For Continuing Edu	0.00	1.00	1.00	Vacancy	OEA
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Director Enh Prof Development		6105 - Ece-child Development Programs	0.00	1.00	1.00	Vacancy	UAOS
New Position	933 - Oakland Athletic League (oal)	9330 - Physical Education Office	New	Director, Comprehensive Com HS		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	UAOS
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	7943	Director, Instruction PreK-12	0005 - Central Supplemental		1.00	0.00	(1.00)	Filled	Confidential
Add Back	909 - Academics and Instruction	9090 - Academics Innovation	7943	Director, Instruction PreK-12		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	Confidential
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	8316	Director, Instruction PreK-12	0005 - Central Supplemental		1.00	0.00	(1.00)	Filled	Confidential
Add Back	909 - Academics and Instruction	9090 - Academics Innovation	8316	Director, Instruction PreK-12		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	Confidential
Elimination	964 - High School Network	9640 - High School Network	3472	Exec Director, Alternative Ed	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	964 - High School Network	9640 - High School Network	3472	Exec Director, Alternative Ed		0006 - S&C Carryover	0.00	1.00	1.00	Filled	UAOS
New Position	909 - Academics and Instruction	9090 - Academics Innovation	New	Exec Director, Instruction		0005 - Central Supplemental	0.00	1.00	1.00	Vacancy	UAOS
Elimination	923 - Elementary Network 4	9230 - Elementary Network #4	1979	Network Superintendent PreK-5	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	923 - Elementary Network 4	9230 - Elementary Network #4	1979	Network Superintendent PreK-5		0005 - Central Supplemental	0.00	1.00	1.00	Filled	UAOS

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	968 - Health Services (nurses)	9680 - Health Services	9931	Nurse	0005 - Central Supplemental, 6500 - Special Education		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	968 - Health Services (nurses)	9680 - Health Services	9932	Nurse	0005 - Central Supplemental, 6500 - Special Education		1.00	0.00	(1.00)	Vacancy	OEA
Reduction	179 - Manzanita Community School	1790 - Manzanita Community School	1866	Social Worker	3010 - Title I-Basic Grant Low Income, 6332 - CCSPP Implementation Grant	3010 - Title I-Basic Grant Low Income, 6332 - CCSPP Implementation Grant	1.00	0.80	(0.20)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	9540 - English Language Learners	4903	Social Worker	9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	3520 - Rudsdale Continuation	4905	Social Worker	0004 - Central Concentration, 9283 - Salesforce		1.00	0.00	(1.00)	Filled	OEA
Add Back	954 - Eng Lang Lrn/multilingual Ach	3520 - Rudsdale Continuation	4905	Social Worker		0004 - Central Concentration	0.00	1.00	1.00	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	3040 - Oakland High School	4938	Social Worker	0004 - Central Concentration, 9283 - Salesforce		1.00	0.00	(1.00)	Filled	OEA
Add Back	954 - Eng Lang Lrn/multilingual Ach	3040 - Oakland High School	4938	Social Worker		0004 - Central Concentration	0.00	1.00	1.00	Filled	OEA
Elimination	236 - Urban Promise Academy	2360 - Urban Promise Acad	6210	Social Worker	6332 - CCSPP Implementation Grant		0.30	0.00	(0.30)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	2360 - Urban Promise Acad	6210	Social Worker	9283 - Salesforce.org		0.50	0.00	(0.50)	Filled	OEA
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	6211	Social Worker	0004 - Central Concentration		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	3020 - Fremont High School	7099	Social Worker	0004 - Central Concentration, Salesforce		1.00	0.00	(1.00)	Filled	OEA
Add Back	954 - Eng Lang Lrn/multilingual Ach	3020 - Fremont High School	7099	Social Worker		0004 - Central Concentration	0.00	1.00	1.00	Filled	OEA
Reduction	212 - Roosevelt Middle	2120 - Roosevelt Middle	7647	Social Worker	9332 - Measure G1 Parcel Tx, 9283 - Salesforce	0002 - Unrestricted Supplemental, 9332 - Measure G1 Parcel Tx	1.00	0.50	(0.50)	Filled	OEA
Reduction	954 - Eng Lang Lrn/multilingual Ach	2120 - Roosevelt Middle	7647	Social Worker	0004 - Central Concentration		0.50	0.00	(0.50)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	3010 - Castlemont High School	7908	Social Worker	0004 - Central Concentration, 9283 - Salesforce		1.00	0.00	(1.00)	Filled	OEA
Add Back	954 - Eng Lang Lrn/multilingual Ach	3010 - Castlemont High School	7908	Social Worker		0004 - Central Concentration	0.00	1.00	1.00	Filled	OEA
Reduction	954 - Eng Lang Lrn/multilingual Ach	2290 - Elmhurst United Middle School	7909	Social Worker	0004 - Central Concentration		0.50	0.00	(0.50)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	2190 - Frick United Academy Language	7910	Social Worker	9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	2350 - Melrose Ldrshp Academy	7923	Social Worker	9283 - Salesforce.org		0.50	0.00	(0.50)	Filled	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	7925	Social Worker	9283 - Salesforce.org		0.50	0.00	(0.50)	Filled	OEA
Add Back	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	7925	Social Worker		0002 - Unrestricted Supplemental	0.00	0.50	0.50	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	2150 - Madison Park Academy (Middle)	7925	Social Worker	9283 - Salesforce.org		0.50	0.00	(0.50)	Filled	OEA
Add Back	954 - Eng Lang Lrn/multilingual Ach	2150 - Madison Park Academy (Middle)	7925	Social Worker		0004 - Central Concentration	0.00	0.50	0.50	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	2280 - United For Success Academy	7926	Social Worker	9283 - Salesforce.org		0.50	0.00	(0.50)	Filled	OEA
Reduction	146 - Piedmont Avenue	1460 - Piedmont Ave Elementary	9171	Social Worker	0004 - Central Concentration	0004 - Central Concentration, 6332 - CCSPP Implementation Grant	1.00	0.60	(0.40)	Filled	OEA
Elimination	114 - Global Family School	1140 - Global Family School	9533	Social Worker	0002 - Unrestricted Supplemental		0.50	0.00	(0.50)	Vacancy	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	9540 - English Language Learners	9918	Social Worker	7816 - CalNEW Grant CDSS		1.00	0.00	(1.00)	Vacancy	OEA
New Position	353 - Oakland International High Sch	3530 - Oakland International Hs	New	Social Worker		0000 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental, 9243 - Association For Continuing Edu	0.00	1.00	1.00	Vacancy	OEA
New Position	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	New	Social Worker		3182 - ESSA: Comp Support & Improvmt	0.00	0.50	0.50	Vacancy	OEA
New Position	975 - Special Education		New	Social Worker		6500 - Special Education	0.00	1.00	1.00	Vacancy	OEA
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Speech Therapist		9186 - First 5 Measure AA	0.00	1.00	1.00	Vacancy	OEA
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Speech Therapist		9186 - First 5 Measure AA	0.00	1.00	1.00	Vacancy	OEA
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Speech Therapist		9186 - First 5 Measure AA	0.00	1.00	1.00	Vacancy	OEA
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	2816	Teacher 11Mos 12Pay	0002 - Unrestricted Supplemental		0.46	0.00	(0.46)	Vacancy	OEA
Elimination	965 - Middle School Network	2290 - Elmhurst United Middle School	2816	Teacher 11Mos 12Pay	9283 - Salesforce.org		0.54	0.00	(0.54)	Vacancy	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	3631	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	3659	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	304 - Oakland High School	3040 - Oakland High School	4122	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	4126	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	4229	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	303 - McClymonds High School	3030 - Mcclymonds High School	4345	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	4504	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	4561	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Reduction	303 - McClymonds High School	3030 - Mcclymonds High School	4708	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental	0000 - General Purpose-unrestricted	1.00	0.60	(0.40)	Filled	OEA
Elimination	303 - McClymonds High School	3030 - Mcclymonds High School	4709	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	6225	Teacher 11Mos 12Pay	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	303 - McClymonds High School	3030 - Mcclymonds High School	6899	Teacher 11Mos 12Pay	0004 - Central Concentration, 9339 - Measure H		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	3020 - Fremont High School	9833	Teacher 11Mos 12Pay	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA

Exhibit A: Certificated Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Add Back	909 - Academics and Instruction	3020 - Fremont High School	9833	Teacher 11Mos 12Pay		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	303 - McClymonds High School	3030 - Mcclymonds High School	9947	Teacher 11Mos 12Pay	9011 - Donations		1.00	0.00	(1.00)	Filled	OEA
New Position	301 - Castlemont High School	3010 - Castlemont High School	New	Teacher 11Mos 12Pay		0004 - Central Concentration, 6770 - Prop28 Arts, Music	0.00	1.00	1.00	Vacancy	OEA
New Position	303 - McClymonds High School	3030 - Mcclymonds High School	New	Teacher 11Mos 12Pay		0000 - General Purpose-unrestricted, 0004 - Central Concentration, 6770 - Prop28 Arts, Music	0.00	1.00	1.00	Vacancy	OEA
New Position	301 - Castlemont High School	3010 - Castlemont High School	New	Teacher 11Mos 12Pay		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	OEA
New Position	301 - Castlemont High School	3010 - Castlemont High School	New	Teacher 11Mos 12Pay		0004 - Central Concentration	0.00	0.50	0.50	Vacancy	OEA
Elimination	121 - La Escuelita	1210 - La Escuelita Elementary	331	Teacher Bilingual	0006 - S&C Carryover		1.00	0.00	(1.00)	Filled	OEA
Elimination	121 - La Escuelita	1210 - La Escuelita Elementary	820	Teacher Bilingual	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	1048	Teacher Bilingual	3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	107 - East Oakland Pride	1070 - East Oakland Pride	1366	Teacher Bilingual	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	138 - Markham	1380 - Markham Elementary	2180	Teacher Bilingual	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	107 - East Oakland Pride	1070 - East Oakland Pride	4869	Teacher Bilingual	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	9636	Teacher Bilingual	0004 - Central Concentration		0.30	0.00	(0.30)	Vacancy	OEA
Increase	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	9637	Teacher Bilingual	0002 - Unrestricted Supplemental, 0004 - Central Concentration	0004 - Central Concentration	0.75	0.80	0.05	Filled	OEA
New Position	114 - Global Family School	1140 - Global Family School	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Teacher Bilingual		0006 - S&C Carryover	0.00	1.00	1.00	Vacancy	OEA
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Teacher Bilingual		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Teacher CDC		5025 - Cd Fcc Center-based, fctr, fhud	0.00	1.00	1.00	Vacancy	OEA
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Teacher CDC		5025 - Cd Fcc Center-based, fctr, fhud	0.00	1.00	1.00	Vacancy	OEA
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Teacher CDC		5025 - Cd Fcc Center-based, fctr, fhud	0.00	1.00	1.00	Vacancy	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	1382	Teacher Department Head	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	2154	Teacher Department Head	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Reduction	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	75	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	1.00	0.80	(0.20)	Filled	OEA
Reduction	103 - Brookfield	1030 - Brookfield Elementary	274	Teacher Education Enhancement	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income, 9334 - Measure G, Parcel Tax	3010 - Title I-Basic Grant Low Income, 9334 - Measure G, Parcel Tax	1.00	0.40	(0.60)	Filled	OEA
Reduction	142 - Joaquin Miller	1420 - Joaquin Miller Elementary	779	Teacher Education Enhancement	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	0000 - General Purpose-unrestricted, 9334 - Measure G, Parcel Tax	1.00	0.80	(0.20)	Filled	OEA
Reduction	102 - Bella Vista	1020 - Bella Vista Elem	924	Teacher Education Enhancement	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	1.00	0.80	(0.20)	Filled	OEA
Reduction	111 - Crocker Highlands	1110 - Crocker Highlands Elementary	1110	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.85	0.70	(0.15)	Filled	OEA
Reduction	151 - Sequoia	1510 - Sequoia Elementary	1218	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	1.00	0.75	(0.25)	Filled	OEA
Reduction	157 - Thornhill	1570 - Thornhill Elementary	1595	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.80	0.70	(0.10)	Filled	OEA
Reduction	122 - Grass Valley	1220 - Grass Valley Elementary	1830	Teacher Education Enhancement	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	6770 - Prop28 Arts, Music, 9334 - Measure G, Parcel Tax	0.80	0.70	(0.10)	Filled	OEA
Increase	909 - Academics and Instruction	1220 - Grass Valley Elementary	1830	Teacher Education Enhancement	0002 - Unrestricted Supplemental	9334 - Measure G, Parcel Tax	0.00	0.30	0.30	Filled	OEA
Reduction	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	2274	Teacher Education Enhancement	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	1.00	0.40	(0.60)	Filled	OEA
Reduction	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	2274	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.00	0.40	0.40	Filled	OEA
Reduction	169 - Oakland Academy of Knowledge	1690 - Oakland Academy Of Knowledge	2364	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.70	0.50	(0.20)	Filled	OEA
Reduction	168 - Carl B. Munck Elementary	1680 - Carl B Munck School	3158	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.45	0.40	(0.05)	Filled	OEA
Reduction	190 - Think College Now	1900 - Think College Now	3161	Teacher Education Enhancement	9011 - Donations, 9334 - Measure G, Parcel Tax	6770 - Prop28 Arts, Music	0.80	0.40	(0.40)	Filled	OEA
Increase	909 - Academics and Instruction	1900 - Think College Now	3161	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.55	0.60	0.05	Filled	OEA
Increase	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	4102	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	6770 - Prop28 Arts, Music	0.95	0.20	(0.75)	Filled	OEA
Increase	909 - Academics and Instruction	1780 - Bridges Academy At Melrose	4102	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Filled	OEA
Increase	116 - Franklin	1160 - Franklin Elementary	4209	Teacher Education Enhancement	0002 - Unrestricted Supplemental	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	0.80	0.90	0.10	Filled	OEA
Reduction	194 - Sankofa United Elem	1940 - Sankofa United Elementary	4217	Teacher Education Enhancement	9334 - Measure G, Parcel Tax, 0002 - Unrestricted Supplemental, 6105 - Ece-child Development Programs	9334 - Measure G, Parcel Tax	1.00	0.50	(0.50)	Filled	OEA

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Reduction	115 - Emerson Elementary	1150 - Emerson Elementary	4314	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.85	0.80	(0.05)	Filled	OEA
Elimination	118 - Garfield	1180 - Garfield Elementary	4642	Teacher Education Enhancement	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax		0.50	0.00	(0.50)	Filled	OEA
Increase	909 - Academics and Instruction	1180 - Garfield Elementary	4642	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Filled	OEA
Reduction	204 - West Oakland Middle	2040 - West Oakland Middle School	6475	Teacher Education Enhancement	9332 - Measure G1 Parcel Tx	9332 - Measure G1 Parcel Tx	0.06	0.32	0.26	Filled	OEA
Reduction	912 - Linked Learning	2040 - West Oakland Middle School	6475	Teacher Education Enhancement	9283 - Salesforce.org		0.50	0.00	(0.50)	Filled	OEA
Reduction	172 - Fred T Korematsu Discovery Ac	1720 - Fred T Korematsu Discovery Aca	7213	Teacher Education Enhancement	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	1.00	0.50	(0.50)	Vacancy	OEA
Reduction	125 - Highland Community School	1250 - New Highland Academy	8416	Teacher Education Enhancement	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax, 0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	0002 - Unrestricted Supplemental	1.00	0.85	(0.15)	Filled	OEA
Increase	169 - Oakland Academy of Knowledge	1690 - Oakland Academy Of Knowledge	9312	Teacher Education Enhancement	6105 - Ece-child Development Programs	6770 - Prop28 Arts, Music	0.14	0.40	0.26	Filled	OEA
Increase	909 - Academics and Instruction	1690 - Oakland Academy Of Knowledge	9312	Teacher Education Enhancement	0002 - Unrestricted Supplemental	9334 - Measure G, Parcel Tax	0.66	0.60	(0.06)	Filled	OEA
Increase	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	9595	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	6770 - Prop28 Arts, Music, 9334 - Measure G, Parcel Tax	0.35	0.60	0.25	Vacancy	OEA
Increase	909 - Academics and Instruction	3300 - Independent Stdy Prg	9595	Teacher Education Enhancement	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.00	0.40	0.40	Vacancy	OEA
Increase	122 - Grass Valley	1220 - Grass Valley Elementary	9658	Teacher Education Enhancement	0002 - Unrestricted Supplemental, 9059 - Philanthropic Ventures Fndn	0002 - Unrestricted Supplemental	0.30	0.80	0.50	Filled	OEA
Increase	909 - Academics and Instruction	1220 - Grass Valley Elementary	9658	Teacher Education Enhancement	0002 - Unrestricted Supplemental	9334 - Measure G, Parcel Tax	0.00	0.20	0.20	Filled	OEA
New Position	101 - Allendale	1010 - Allendale Elem	New	Teacher Education Enhancement		6332 - CCSPP Implementation Grant, 6770 - Prop28 Arts, Music	0.00	1.00	1.00	Vacancy	OEA
New Position	106 - Chabot	1060 - Chabot Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music, 9337 - PTA LOCAL SCHOOLS	0.00	1.00	1.00	Vacancy	OEA
New Position	108 - Cleveland	1080 - Cleveland Elementary	New	Teacher Education Enhancement		0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	118 - Garfield	1180 - Garfield Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.50	0.50	Vacancy	OEA
New Position	127 - Hillcrest	1270 - Hillcrest Elementary	New	Teacher Education Enhancement		0000 - General Purpose-unrestricted, 6770 - Prop28 Arts, Music, 9332 - Measure G1 Parcel Tx	0.00	0.40	0.40	Vacancy	OEA
New Position	138 - Markham	1380 - Markham Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.40	0.40	Vacancy	OEA
New Position	142 - Joaquin Miller	1420 - Joaquin Miller Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.20	0.20	Vacancy	OEA
New Position	145 - Peralta	1450 - Peralta Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.35	0.35	Vacancy	OEA
New Position	160 - Lockwood Steam Academy	1600 - Lockwood Steam Academy	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music, 9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	165 - Acorn Woodland K-5	1650 - Woodland Elem	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.40	0.40	Vacancy	OEA
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Teacher Education Enhancement		0002 - Unrestricted Supplemental, 6770 - Prop28 Arts, Music, 9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	182 - Martin Luther King Jr. K-3	1820 - M L King Jr Elem	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.20	0.20	Vacancy	OEA
New Position	183 - Prescott	1830 - Prescott	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music, 9334 - Measure G, Parcel Tax	0.00	0.40	0.40	Vacancy	OEA
New Position	186 - International Community School	1860 - Intl Cmty/Esc Intncl	New	Teacher Education Enhancement		6332 - CCSPP Implementation Grant, 0000 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental	0.00	0.80	0.80	Vacancy	OEA
New Position	308 - Young Adult Program	3080 - Young Adult Program	New	Teacher Education Enhancement		0002 - Unrestricted Supplemental, 6770 - Prop28 Arts, Music	0.00	0.20	0.20	Vacancy	OEA
New Position	102 - Bella Vista	1020 - Bella Vista Elem	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.40	0.40	Vacancy	OEA
New Position	107 - East Oakland Pride	1070 - East Oakland Pride	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.20	0.20	Vacancy	OEA
New Position	108 - Cleveland	1080 - Cleveland Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.20	0.20	Vacancy	OEA
New Position	115 - Emerson Elementary	1150 - Emerson Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.20	0.20	Vacancy	OEA
New Position	117 - Fruitvale	1170 - Fruitvale Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.30	0.30	Vacancy	OEA
New Position	119 - Glenview	1190 - Glenview Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.35	0.35	Vacancy	OEA
New Position	121 - La Escuelaita	1210 - La Escuelaita Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.30	0.30	Vacancy	OEA
New Position	131 - Laurel Elementary	1310 - Laurel Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music, 9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	133 - Lincoln	1330 - Lincoln Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music, 9334 - Measure G, Parcel Tax, 6770 - Prop28 Arts, Music	0.00	1.00	1.00	Vacancy	OEA
New Position	146 - Piedmont Avenue	1460 - Piedmont Ave Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.40	0.40	Vacancy	OEA
New Position	177 - Esperanza Academy	1770 - Esperanza Academy	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.50	0.50	Vacancy	OEA
New Position	182 - Martin Luther King Jr. K-3	1820 - M L King Jr Elem	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.30	0.30	Vacancy	OEA
New Position	194 - Sankofa United Elem	1940 - Sankofa United Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.30	0.30	Vacancy	OEA
New Position	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	New	Teacher Education Enhancement		0002 - Unrestricted Supplemental, 6770 - Prop28 Arts, Music	0.00	0.50	0.50	Vacancy	OEA
New Position	115 - Emerson Elementary	1150 - Emerson Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.20	0.20	Vacancy	OEA

Exhibit A: Certificated Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
New Position	118 - Garfield	1180 - Garfield Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music, 9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	142 - Joaquin Miller	1420 - Joaquin Miller Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.20	0.20	Vacancy	OEA
New Position	154 - Madison Lower	1540 - Madison Park Academy (Lower)	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.30	0.30	Vacancy	OEA
New Position	172 - Fred T Korematsu Discovery Ac	1720 - Fred T Korematsu Discovery Aca	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.10	0.10	Vacancy	OEA
New Position	193 - Reach Academy	1930 - Reach Academy Elem	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.20	0.20	Vacancy	OEA
New Position	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.40	0.40	Vacancy	OEA
New Position	193 - Reach Academy	1930 - Reach Academy Elem	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.40	0.40	Vacancy	OEA
New Position	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	New	Teacher Education Enhancement		6770 - Prop28 Arts, Music	0.00	0.50	0.50	Vacancy	OEA
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	1010 - Allendale Elem	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1020 - Bella Vista Elem	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1030 - Brookfield Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.20	0.20	Vacancy	OEA
New Position	909 - Academics and Instruction	1050 - Burckhalter Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.40	0.40	Vacancy	OEA
New Position	909 - Academics and Instruction	1060 - Chabot Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	1070 - East Oakland Pride	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1080 - Cleveland Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1110 - Crocker Highlands Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1120 - Greenleaf Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1140 - Global Family School	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	1150 - Emerson Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1160 - Franklin Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	1170 - Fruitvale Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1210 - La Escuelita Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.10	0.10	Vacancy	OEA
New Position	909 - Academics and Instruction	1250 - New Highland Academy	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	1270 - Hillcrest Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1330 - Lincoln Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.20	0.20	Vacancy	OEA
New Position	909 - Academics and Instruction	1380 - Markham Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1420 - Joaquin Miller Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1430 - Montclair Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	1450 - Peralta Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1460 - Piedmont Ave Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1480 - Redwood Heights Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1510 - Sequoia Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1540 - Madison Park Academy (Lower)	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1570 - Thornhill Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1600 - Lockwood Steam Academy	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	1600 - Lockwood Steam Academy	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.20	0.20	Vacancy	OEA
New Position	909 - Academics and Instruction	1650 - Woodland Elem	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1680 - Carl B Munck School	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.40	0.40	Vacancy	OEA
New Position	909 - Academics and Instruction	1700 - Hoover Lower School	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1720 - Fred T Korematsu Discovery Aca	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1750 - Seed Elem	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1770 - Esperanza Academy	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	1790 - Manzanita Community School	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1800 - Kaiser Early Childhood Center	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.20	0.20	Vacancy	OEA
New Position	909 - Academics and Instruction	1810 - Encompass	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1820 - M L King Jr Elem	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.70	0.70	Vacancy	OEA
New Position	909 - Academics and Instruction	1830 - Prescott	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.30	0.30	Vacancy	OEA
New Position	909 - Academics and Instruction	1860 - Intl Cmty/Esc Intncl	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	1870 - Hintil Preschool	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.20	0.20	Vacancy	OEA
New Position	909 - Academics and Instruction	1930 - Reach Academy Elem	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	OEA
New Position	909 - Academics and Instruction	1940 - Sankofa United Elementary	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
New Position	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	New	Teacher Education Enhancement		9334 - Measure G, Parcel Tax	0.00	0.60	0.60	Vacancy	OEA
Elimination	964 - High School Network	9640 - High School Network	1592	Teacher Home/Hospital	0020 - Home & Hospital		1.00	0.00	(1.00)	Filled	OEA
Elimination	964 - High School Network	9640 - High School Network	1836	Teacher Home/Hospital	0020 - Home & Hospital		1.00	0.00	(1.00)	Filled	OEA
Increase	964 - High School Network	9640 - High School Network	2517	Teacher Home/Hospital	0020 - Home & Hospital	0020 - Home & Hospital	0.80	1.00	0.20	Filled	OEA
Increase	116 - Franklin	1160 - Franklin Elementary	7729	Teacher Librarian	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.80	1.00	0.20	Filled	OEA

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Increase	148 - Redwood Heights	1480 - Redwood Heights Elementary	9020	Teacher Librarian	9334 - Measure G, Parcel Tax, 9337 - PTA LOCAL SCHOOLS	9334 - Measure G, Parcel Tax	0.75	0.80	0.05	Filled	OEA
Elimination	119 - Glenview	1190 - Glenview Elementary	9656	Teacher Librarian	9334 - Measure G, Parcel Tax		0.35	0.00	(0.35)	Filled	OEA
New Position	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	New	Teacher Librarian		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	OEA
Elimination	942 - Labor Relations	9420 - Labor Relations	798	Teacher Replacement	0050 - Employees On Loan		1.00	0.00	(1.00)	Filled	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7150	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7150	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7151	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7151	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7152	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7152	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7153	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7153	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7154	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7154	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7155	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7155	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7156	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7156	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7158	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7158	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7159	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	7159	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	9341	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	9341	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	9342	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	9342	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	9343	Teacher Replacement	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	9343	Teacher Replacement		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	975 - Special Education	9750 - Special Education	8389	Teacher RSP	6500 - Special Education	6500 - Special Education	1.00	0.00	(1.00)	Vacancy	OEA
Elimination	975 - Special Education	1720 - Fred T Korematsu Discovery Aca	2138	Teacher SDC Non-Severe	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	975 - Special Education	1720 - Fred T Korematsu Discovery Aca	2138	Teacher SDC Non-Severe		6500 - Special Education	0.00	1.00	1.00	Vacancy	OEA
Elimination	975 - Special Education	2110 - Montera Middle	4153	Teacher SDC Non-Severe	6500 - Special Education		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	975 - Special Education	8230 - Lockwood Cdc	4210	Teacher SDC Non-Severe	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Add Back	975 - Special Education	8230 - Lockwood Cdc	4210	Teacher SDC Non-Severe		6500 - Special Education	0.00	1.00	1.00	Filled	OEA
New Position	975 - Special Education	1010 - Allendale Elem	New	Teacher SDC Non-Severe		6500 - Special Education	0.00	1.00	1.00	Vacancy	OEA
Elimination	975 - Special Education	9750 - Special Education	1655	Teacher SDC Severe	6500 - Special Education	6500 - Special Education	0.20	0.00	(0.20)	Vacancy	OEA
New Position	975 - Special Education	1160 - Franklin Elementary	New	Teacher SDC Severe		6500 - Special Education	0.00	1.00	1.00	Vacancy	OEA
New Position	975 - Special Education	1360 - Horace Mann Elementary	New	Teacher SDC Severe		6500 - Special Education	0.00	1.00	1.00	Vacancy	OEA
New Position	975 - Special Education	1250 - New Highland Academy	New	Teacher SDC Severe		6500 - Special Education	0.00	1.00	1.00	Vacancy	OEA
Elimination	182 - Martin Luther King Jr. K-3	1820 - M L King Jr Elem	9648	Teacher STIP	3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	304 - Oakland High School	3040 - Oakland High School	102	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Reduction	142 - Joaquin Miller	1420 - Joaquin Miller Elementary	188	Teacher STIP	3214 - ESSER III Learning Loss	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	1.00	0.75	(0.25)	Filled	OEA
Increase	108 - Cleveland	1080 - Cleveland Elementary	560	Teacher STIP	0002 - Unrestricted Supplemental	0004 - Central Concentration	0.40	0.50	0.10	Filled	OEA
Elimination	118 - Garfield	1180 - Garfield Elementary	679	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	118 - Garfield	1180 - Garfield Elementary	679	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	138 - Markham	1380 - Markham Elementary	1056	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	138 - Markham	1380 - Markham Elementary	1056	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	111 - Crocker Highlands	1110 - Crocker Highlands Elementary	1513	Teacher STIP	0004 - Central Concentration		0.50	0.00	(0.50)	Vacancy	OEA
Elimination	131 - Laurel Elementary	1310 - Laurel Elementary	1546	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	2087	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	160 - Lockwood Steam Academy	1600 - Lockwood Steam Academy	2182	Teacher STIP	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	228 - United For Success Academy	2280 - United For Success Academy	2297	Teacher STIP	3214 - ESSER III Learning Loss		0.60	0.00	(0.60)	Vacancy	OEA
Elimination	133 - Lincoln	1330 - Lincoln Elementary	3159	Teacher STIP	3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	106 - Chabot	1060 - Chabot Elementary	3456	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	106 - Chabot	1060 - Chabot Elementary	3456	Teacher STIP		9337 - PTA LOCAL SCHOOLS	0.00	1.00	1.00	Filled	OEA
Elimination	179 - Manzanita Community School	1790 - Manzanita Community School	3575	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	119 - Glenview	1190 - Glenview Elementary	3667	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	119 - Glenview	1190 - Glenview Elementary	3667	Teacher STIP			0.00	1.00	1.00	Filled	OEA
Elimination	157 - Thornhill	1570 - Thornhill Elementary	3824	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	157 - Thornhill	1570 - Thornhill Elementary	3824	Teacher STIP		0002 - Unrestricted Supplemental, 9337 - PTA LOCAL SCHOOLS	0.00	1.00	1.00	Filled	OEA
Elimination	114 - Global Family School	1140 - Global Family School	3896	Teacher STIP	7812 - Early Literacy Support Block		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	4015	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	4015	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	4052	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	304 - Oakland High School	3040 - Oakland High School	4754	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	143 - Montclair	1430 - Montclair Elementary	6251	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	115 - Emerson Elementary	1150 - Emerson Elementary	6253	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	194 - Sankofa United Elem	1940 - Sankofa United Elementary	6257	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	116 - Franklin	1160 - Franklin Elementary	6258	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	116 - Franklin	1160 - Franklin Elementary	6258	Teacher STIP		0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Reduction	133 - Lincoln	1330 - Lincoln Elementary	6263	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.90	(0.10)	Filled	OEA
Reduction	133 - Lincoln	1330 - Lincoln Elementary	6264	Teacher STIP	3010 - Title I-Basic Grant Low Income	0002 - Unrestricted Supplemental	1.00	0.90	(0.10)	Filled	OEA
Reduction	133 - Lincoln	1330 - Lincoln Elementary	6265	Teacher STIP	3214 - ESSER III Learning Loss	3010 - Title I-Basic Grant Low Income	1.00	0.90	(0.10)	Filled	OEA
Elimination	302 - Fremont High School	3020 - Fremont High School	6269	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	302 - Fremont High School	3020 - Fremont High School	6269	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	182 - Martin Luther King Jr. K-3	1820 - M L King Jr Elem	6477	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	182 - Martin Luther King Jr. K-3	1820 - M L King Jr Elem	6477	Teacher STIP		3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Elimination	186 - International Community School	1860 - Intl Cmty/Esc Intncl	6599	Teacher STIP	3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	172 - Fred T Korematsu Discovery Ac	1720 - Fred T Korematsu Discovery Aca	6649	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	204 - West Oakland Middle	2040 - West Oakland Middle School	6716	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	204 - West Oakland Middle	2040 - West Oakland Middle School	6716	Teacher STIP		3182 - ESSA: Comp Support & Improvmt, 9332 - Measure G1 Parcel Tx	0.00	1.00	1.00	Filled	OEA
Elimination	170 - Hoover	1700 - Hoover Lower School	6884	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	170 - Hoover	1700 - Hoover Lower School	6884	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	6907	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	306 - Skyline High School	3060 - Skyline High School	6907	Teacher STIP		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Filled	OEA
Elimination	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	7012	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	117 - Fruitvale	1170 - Fruitvale Elementary	7201	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	7415	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	236 - Urban Promise Academy	2360 - Urban Promise Acad	7423	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	125 - Highland Community School	1250 - New Highland Academy	7450	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	125 - Highland Community School	1250 - New Highland Academy	7450	Teacher STIP		0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Elimination	352 - Rudsdale Continuation	3520 - Rudsdale Continuation	7569	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Reduction	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	7572	Teacher STIP	3214 - ESSER III Learning Loss	3010 - Title I-Basic Grant Low Income	1.00	0.85	(0.15)	Filled	OEA
Elimination	177 - Esperanza Academy	1770 - Esperanza Academy	7597	Teacher STIP	3010 - Title I-Basic Grant Low Income		0.95	0.00	(0.95)	Vacancy	OEA
Elimination	210 - Edna Brewer Middle	2100 - Edna M Brewer Middle	7630	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	121 - La Escuelita	1210 - La Escuelita Elementary	7634	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	121 - La Escuelita	1210 - La Escuelita Elementary	7634	Teacher STIP		0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	7821	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	7891	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	121 - La Escuelita	1210 - La Escuelita Elementary	8213	Teacher STIP	3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	8230	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	8230	Teacher STIP		0002 - Unrestricted Supplemental, 9332 - Measure G1 Parcel Tx	0.00	1.00	1.00	Filled	OEA
Elimination	114 - Global Family School	1140 - Global Family School	8279	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	114 - Global Family School	1140 - Global Family School	8279	Teacher STIP		3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Elimination	302 - Fremont High School	3020 - Fremont High School	8292	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	302 - Fremont High School	3020 - Fremont High School	8303	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	302 - Fremont High School	3020 - Fremont High School	8303	Teacher STIP		3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Reduction	133 - Lincoln	1330 - Lincoln Elementary	8358	Teacher STIP	0002 - Unrestricted Supplemental	0002 - Unrestricted Supplemental	1.00	0.90	(0.10)	Filled	OEA
Elimination	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	8382	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	8382	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA

Exhibit A: Certificated Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	101 - Allendale	1010 - Allendale Elem	8629	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	106 - Chabot	1060 - Chabot Elementary	8632	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	108 - Cleveland	1080 - Cleveland Elementary	8645	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	119 - Glenview	1190 - Glenview Elementary	8672	Teacher STIP	9337 - PTA LOCAL SCHOOLS		1.00	0.00	(1.00)	Filled	OEA
Elimination	122 - Grass Valley	1220 - Grass Valley Elementary	8674	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	136 - Horace Mann	1360 - Horace Mann Elementary	8677	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	131 - Laurel Elementary	1310 - Laurel Elementary	8685	Teacher STIP	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	145 - Peralta	1450 - Peralta Elementary	8697	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	146 - Piedmont Avenue	1460 - Piedmont Ave Elementary	8699	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	165 - Acorn Woodland K-5	1650 - Woodland Elem	8708	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	165 - Acorn Woodland K-5	1650 - Woodland Elem	8708	Teacher STIP		0002 - Unrestricted Supplemental, 6211 - Lit Coach & Read Specialist	0.00	1.00	1.00	Filled	OEA
Elimination	175 - Manzanita Seed	1750 - Seed Elem	8720	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	175 - Manzanita Seed	1750 - Seed Elem	8720	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	177 - Esperanza Academy	1770 - Esperanza Academy	8722	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	177 - Esperanza Academy	1770 - Esperanza Academy	8722	Teacher STIP		3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Reduction	190 - Think College Now	1900 - Think College Now	8742	Teacher STIP	3214 - ESSER III Learning Loss	0002 - Unrestricted Supplemental, 9337 - PTA LOCAL SCHOOLS	1.00	0.80	(0.20)	Filled	OEA
Elimination	127 - Hillcrest	1270 - Hillcrest Elementary	8747	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	160 - Lockwood Steam Academy	1600 - Lockwood Steam Academy	8775	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	8785	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	8785	Teacher STIP		3010 - Title I-Basic Grant Low Income, 6266 - Educator Effectiveness	0.00	1.00	1.00	Filled	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	8800	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	309 - Ralph J. Bunche Academy	3090 - Bunche Continuation School	8806	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	125 - Highland Community School	1250 - New Highland Academy	8872	Teacher STIP	3010 - Title I-Basic Grant Low Income, 7812 - Early Literacy Support Block		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	160 - Lockwood Steam Academy	1600 - Lockwood Steam Academy	8904	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	9017	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	335 - LIFE Academy	3350 - Life Academy	9021	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9044	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9045	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9046	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9047	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9048	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9049	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9050	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9051	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9052	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9053	Teacher STIP	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Elimination	186 - International Community School	1860 - Intl Cmty/Esc Intncl	9067	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	151 - Sequoia	1510 - Sequoia Elementary	9070	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	151 - Sequoia	1510 - Sequoia Elementary	9070	Teacher STIP		0002 - Unrestricted Supplemental, 0004 - Central Concentration, 3010 - Title I-Basic Grant Low Income, 9337 - PTA LOCAL SCHOOLS	0.00	1.00	1.00	Filled	OEA
Elimination	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	9151	Teacher STIP	9011 - Donations		0.50	0.00	(0.50)	Filled	OEA
Elimination	103 - Brookfield	1030 - Brookfield Elementary	9232	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	107 - East Oakland Pride	1070 - East Oakland Pride	9233	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	107 - East Oakland Pride	1070 - East Oakland Pride	9233	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	303 - McClymonds High School	3030 - McClymonds High School	9244	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	211 - Montera Middle	2110 - Montera Middle	9248	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	352 - Rudsdale Continuation	3520 - Rudsdale Continuation	9255	Teacher STIP	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	154 - Madison Lower	1540 - Madison Park Academy (Lower)	9262	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	154 - Madison Lower	1540 - Madison Park Academy (Lower)	9262	Teacher STIP		0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	9266	Teacher STIP	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	210 - Edna M Brewer Middle	2100 - Edna M Brewer Middle	9305	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	301 - Castlemont High School	3010 - Castlemont High School	9332	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	301 - Castlemont High School	3010 - Castlemont High School	9332	Teacher STIP		9339 - Measure H	0.00	1.00	1.00	Filled	OEA
Elimination	204 - West Oakland Middle	2040 - West Oakland Middle School	9427	Teacher STIP	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	301 - Castlemont High School	3010 - Castlemont High School	9439	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	353 - Oakland International High Sch	3530 - Oakland International Hs	9478	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	353 - Oakland International High Sch	3530 - Oakland International Hs	9478	Teacher STIP			0.00	1.00	1.00	Filled	OEA
Reduction	201 - Claremont Middle	2010 - Claremont Middle School	9479	Teacher STIP	3214 - ESSER III Learning Loss	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	1.00	0.80	(0.20)	Filled	OEA
Elimination	138 - Markham	1380 - Markham Elementary	9528	Teacher STIP	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	143 - Montclair	1430 - Montclair Elementary	9541	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	9545	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	148 - Redwood Heights	1480 - Redwood Heights Elementary	9547	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	148 - Redwood Heights	1480 - Redwood Heights Elementary	9547	Teacher STIP		0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Elimination	219 - Frick United Academy of Lang	2190 - Frick United Academy Language	9548	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	219 - Frick United Academy of Lang	2190 - Frick United Academy Language	9548	Teacher STIP		3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Vacancy	OEA
Elimination	169 - Oakland Academy of Knowledge	1690 - Oakland Academy Of Knowledge	9558	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	181 - Encompass Academy	1810 - Encompass	9566	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	181 - Encompass Academy	1810 - Encompass	9566	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	206 - Bret Harte Middle	2060 - Bret Harte Middle	9569	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	211 - Montera Middle	2110 - Montera Middle	9571	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	9573	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	213 - Westlake Middle	2130 - Westlake Middle	9574	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	9586	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	9587	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	9587	Teacher STIP		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Filled	OEA
Elimination	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	9588	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	9588	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	102 - Bella Vista	1020 - Bella Vista Elem	9600	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	102 - Bella Vista	1020 - Bella Vista Elem	9600	Teacher STIP		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	105 - Burckhalter	1050 - Burckhalter Elementary	9605	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	9608	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	111 - Crocker Highlands	1110 - Crocker Highlands Elementary	9622	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	310 - Dewey High School	3100 - Dewey High School	9632	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	118 - Garfield	1180 - Garfield Elementary	9655	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	118 - Garfield	1180 - Garfield Elementary	9655	Teacher STIP		0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	OEA
Elimination	193 - Reach Academy	1930 - Reach Academy Elem	9665	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	183 - Prescott	1830 - Prescott	9672	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	168 - Carl B. Munck Elementary	1680 - Carl B Munck School	9685	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	168 - Carl B. Munck Elementary	1680 - Carl B Munck School	9685	Teacher STIP		0002 - Unrestricted Supplemental, 6332 - CCSP Implementation Grant	0.00	1.00	1.00	Filled	OEA
Elimination	304 - Oakland High School	3040 - Oakland High School	9695	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Elimination	160 - Lockwood Steam Academy	1600 - Lockwood Steam Academy	9700	Teacher STIP	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	338 - MetWest High	3380 - Metwest	9701	Teacher STIP	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Reduction	179 - Manzanita Community School	1790 - Manzanita Community School	9885	Teacher STIP	7812 - Early Literacy Support Block	0002 - Unrestricted Supplemental	0.50	0.25	(0.25)	Filled	OEA
Elimination	175 - Manzanita Seed	1750 - Seed Elem	9930	Teacher STIP	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	9950	Teacher STIP	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	228 - United For Success Academy	2280 - United For Success Academy	9984	Teacher STIP	3214 - ESSER III Learning Loss		0.40	0.00	(0.40)	Vacancy	OEA
Elimination	175 - Manzanita Seed	1750 - Seed Elem	9993	Teacher STIP	0002 - Unrestricted Supplemental, 6332 - CCSP Implementation Grant		0.50	0.00	(0.50)	Vacancy	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	16	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	194 - Sankofa United Elem	1940 - Sankofa United Elementary	45	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	194 - Sankofa United Elem	1940 - Sankofa United Elementary	65	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	139	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	140	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	142	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	147	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	181	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	200	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Reduction	206 - Bret Harte Middle	2060 - Bret Harte Middle	247	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted, 3010 - Title I-Basic Grant Low Income	9332 - Measure G1 Parcel Tx	1.00	0.50	(0.50)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	292	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	114 - Global Family School	1140 - Global Family School	350	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	410	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	557	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	304 - Oakland High School	3040 - Oakland High School	675	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	689	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Reduction	204 - West Oakland Middle	2040 - West Oakland Middle School	796	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted, 0004 - Central Concentration	0000 - General Purpose-unrestricted	1.00	0.50	(0.50)	Filled	OEA
Elimination	965 - Middle School Network	2010 - Claremont Middle School	814	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.46	0.00	(0.46)	Filled	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	860	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		0.90	0.00	(0.90)	Vacancy	OEA
Elimination	206 - Bret Harte Middle	2060 - Bret Harte Middle	881	Teacher Structured Eng Immersn	0004 - Central Concentration		1.00	0.00	(1.00)	Filled	OEA
Elimination	965 - Middle School Network	2110 - Montera Middle	894	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.51	0.00	(0.51)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	983	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.80	0.00	(0.80)	Filled	OEA
Elimination	182 - Martin Luther King Jr. K-3	1820 - M L King Jr Elem	1055	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	117 - Fruitvale	1170 - Fruitvale Elementary	1370	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income, 6332 - CCSP Implementation Grant		1.00	0.00	(1.00)	Vacancy	OEA
Reduction	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	1428	Teacher Structured Eng Immersn	3010 - Title I-Basic Grant Low Income	0004 - Central Concentration	1.00	0.80	(0.20)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	1676	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	1695	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	1710	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	228 - United For Success Academy	2280 - United For Success Academy	1743	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	181 - Encompass Academy	1810 - Encompass	1851	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Reduction	213 - Westlake Middle	2130 - Westlake Middle	1896	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted	0002 - Unrestricted Supplemental	1.00	0.20	(0.80)	Filled	OEA
Elimination	118 - Garfield	1180 - Garfield Elementary	1967	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	3060 - Skyline High School	2011	Teacher Structured Eng Immersn	0004 - Central Concentration		0.50	0.00	(0.50)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	2023	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	133 - Lincoln	1330 - Lincoln Elementary	2237	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	111 - Crocker Highlands	1110 - Crocker Highlands Elementary	2294	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Reduction	353 - Oakland International High Sch	3530 - Oakland International Hs	2358	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted	0004 - Central Concentration, 9100 - Silicon Valley Frndn	1.00	0.80	(0.20)	Filled	OEA
Elimination	154 - Madison Lower	1540 - Madison Park Academy (Lower)	2416	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	194 - Sankofa United Elem	1940 - Sankofa United Elementary	2464	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	146 - Piedmont Avenue	1460 - Piedmont Ave Elementary	2473	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	2552	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	2570	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Reduction	909 - Academics and Instruction	9090 - Academics Innovation	2593	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	1.00	0.40	(0.60)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	2641	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.65	0.00	(0.65)	Filled	OEA
Elimination	965 - Middle School Network	2060 - Bret Harte Middle	2643	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.51	0.00	(0.51)	Vacancy	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	2668	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.50	0.00	(0.50)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	2806	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.60	0.00	(0.60)	Filled	OEA
Elimination	154 - Madison Lower	1540 - Madison Park Academy (Lower)	2813	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Increase	335 - LIFE Academy	3350 - Life Academy	2836	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.80	1.00	0.20	Filled	OEA
Elimination	213 - Westlake Middle	2130 - Westlake Middle	2952	Teacher Structured Eng Immersn	9283 - Salesforce.org, 0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	338 - MetWest High	3380 - Metwest	2983	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	3034	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	125 - Highland Community School	1250 - New Highland Academy	3065	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	338 - MetWest High	3380 - Metwest	3103	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	236 - Urban Promise Academy	2360 - Urban Promise Acad	3244	Teacher Structured Eng Immersn	9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	OEA
Add Back	236 - Urban Promise Academy	2360 - Urban Promise Acad	3244	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	OEA
Elimination	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	3305	Teacher Structured Eng Immersn	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Add Back	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	3305	Teacher Structured Eng Immersn		0002 - Unrestricted Supplemental, 6770 - Prop28 Arts, Music, 9332 - Measure G1 Parcel Tx	0.00	1.00	1.00	Filled	OEA
Reduction	309 - Ralph J. Bunche Academy	3090 - Bunche Continuation School	3319	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental, 0004 - Central Concentration		1.00	0.90	(0.10)	Filled	OEA
Reduction	353 - Oakland International High Sch	3530 - Oakland International Hs	3325	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted	1.00	0.80	(0.20)	Filled	OEA
Elimination	206 - Bret Harte Middle	2060 - Bret Harte Middle	3339	Teacher Structured Eng Immersn	9332 - Measure G1 Parcel Tx		1.00	0.00	(1.00)	Filled	OEA

Exhibit A: Certificated Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	106 - Chabot	1060 - Chabot Elementary	3373	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax, 9337 - PTA LOCAL SCHOOLS		0.50	0.00	(0.50)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	3408	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	965 - Middle School Network	2100 - Edna M Brewer Middle	3434	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.51	0.00	(0.51)	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	3594	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	103 - Brookfield	1030 - Brookfield Elementary	3632	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	3654	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.51	0.00	(0.51)	Filled	OEA
Add Back	212 - Roosevelt Middle	2120 - Roosevelt Middle	3654	Teacher Structured Eng Immersn		6770 - Prop28 Arts, Music	0.00	0.46	0.46	Filled	OEA
Elimination	201 - Claremont Middle	2010 - Claremont Middle School	3733	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted, 9283 - Salesforce.org	0000 - General Purpose-unrestricted	0.75	0.00	(0.75)	Filled	OEA
Add Back	201 - Claremont Middle	2010 - Claremont Middle School	3733	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	0.75	0.75	Filled	OEA
Elimination	965 - Middle School Network	2010 - Claremont Middle School	3876	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.46	0.00	(0.46)	Filled	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	4053	Teacher Structured Eng Immersn	9339 - Measure H		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	4101	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.05	0.00	(0.05)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	4112	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted, 6386 - Green Calif. Partnership Acad		1.00	0.00	(1.00)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	4146	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	4147	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	204 - West Oakland Middle	2040 - West Oakland Middle School	4204	Teacher Structured Eng Immersn	9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	4223	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	965 - Middle School Network	2280 - United For Success Academy	4248	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.41	0.00	(0.41)	Filled	OEA
Elimination	228 - United For Success Academy	2280 - United For Success Academy	4261	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted, 9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	OEA
Add Back	228 - United For Success Academy	2280 - United For Success Academy	4261	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	4346	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	4387	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted, 3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	4432	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	211 - Montera Middle	2110 - Montera Middle	4441	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental, 9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	OEA
Add Back	211 - Montera Middle	2110 - Montera Middle	4441	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	OEA
Elimination	206 - Bret Harte Middle	2060 - Bret Harte Middle	4525	Teacher Structured Eng Immersn	9332 - Measure G1 Parcel Tx		1.00	0.00	(1.00)	Filled	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	4592	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	965 - Middle School Network	2190 - Frick United Academy Language	4627	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.50	0.00	(0.50)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	4630	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	118 - Garfield	1180 - Garfield Elementary	4632	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	4641	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.50	0.00	(0.50)	Filled	OEA
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	4651	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	4703	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Reduction	236 - Urban Promise Academy	2360 - Urban Promise Acad	4706	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted	0.80	0.75	(0.05)	Filled	OEA
Elimination	338 - MetWest High	3380 - Metwest	4787	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	4916	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	5103	Teacher Structured Eng Immersn	9225 - Kaiser Health&wellness W/ebcf		0.50	0.00	(0.50)	Filled	OEA
Add Back	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	5103	Teacher Structured Eng Immersn		3010 - Title I-Basic Grant Low Income	0.00	0.50	0.50	Filled	OEA
Elimination	929 - Office Of Equity	9290 - Office Of Equity	5103	Teacher Structured Eng Immersn	9225 - Kaiser Health&wellness W/ebcf		0.50	0.00	(0.50)	Filled	OEA
Add Back	929 - Office Of Equity	9290 - Office Of Equity	5103	Teacher Structured Eng Immersn		9225 - Kaiser Health&wellness W/ebcf	0.00	0.50	0.50	Filled	OEA
Elimination	353 - Oakland International High Sch	3530 - Oakland International Hs	6164	Teacher Structured Eng Immersn	9243 - Association For Continuing Edu, 0004 - Central Concentration		0.60	0.00	(0.60)	Filled	OEA
Add Back	353 - Oakland International High Sch	3530 - Oakland International Hs	6164	Teacher Structured Eng Immersn		9006 - Oakland Public Ed Fund, 0002 - Unrestricted Supplemental, 0000 - General Purpose-unrestricted	0.00	0.60	0.60	Filled	OEA
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	6177	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	965 - Middle School Network	2110 - Montera Middle	6481	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.20	0.00	(0.20)	Filled	OEA
Elimination	965 - Middle School Network	2360 - Urban Promise Acad	6493	Teacher Structured Eng Immersn	9283 - Salesforce.org		0.54	0.00	(0.54)	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	6516	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Reduction	306 - Skyline High School	3060 - Skyline High School	6647	Teacher Structured Eng Immersn	9339 - Measure H	9339 - Measure H	1.00	0.80	(0.20)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	6777	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.60	0.00	(0.60)	Filled	OEA
Elimination	942 - Labor Relations	9420 - Labor Relations	6854	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted	1.00	0.00	(1.00)	Vacancy	OEA
Elimination	338 - MetWest High	3380 - Metwest	7061	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	335 - LIFE Academy	3350 - Life Academy	7762	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental, 9283 - Salesforce, 3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	7886	Teacher Structured Eng Immersn	3010 - Title I-Basic Grant Low Income, 3214 - ESSER III Learning Loss, 9332 - Measure G1 Parcel Tx		1.00	0.00	(1.00)	Filled	OEA
Elimination	169 - Oakland Academy of Knowledge	1690 - Oakland Academy Of Knowledge	8107	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	102 - Bella Vista	1020 - Bella Vista Elem	8222	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	8306	Teacher Structured Eng Immersn	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Add Back	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	8306	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	8314	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	8315	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	338 - MetWest High	3380 - Metwest	8319	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	8555	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	8556	Teacher Structured Eng Immersn	0004 - Central Concentration, 9332 - Measure G1 Parcel Tx		1.00	0.00	(1.00)	Filled	OEA
Reduction	306 - Skyline High School	3060 - Skyline High School	8569	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted	1.00	0.80	(0.20)	Filled	OEA
Elimination	102 - Bella Vista	1020 - Bella Vista Elem	8640	Teacher Structured Eng Immersn	6332 - CCSPP Implementation Grant		0.20	0.00	(0.20)	Filled	OEA
Elimination	108 - Cleveland	1080 - Cleveland Elementary	8646	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental, 9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	213 - Westlake Middle	2130 - Westlake Middle	8769	Teacher Structured Eng Immersn	0004 - Central Concentration, 9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	OEA
Add Back	213 - Westlake Middle	2130 - Westlake Middle	8769	Teacher Structured Eng Immersn		0004 - Central Concentration	0.00	1.00	1.00	Filled	OEA
Elimination	338 - MetWest High	3380 - Metwest	8804	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9141	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9142	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.70	0.00	(0.70)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9143	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	9179	Teacher Structured Eng Immersn	3213 - ESSER III		1.00	0.00	(1.00)	Filled	OEA
Add Back	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	9179	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	OEA
Elimination	117 - Fruitvale	1170 - Fruitvale Elementary	9417	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	169 - Oakland Academy of Knowledge	1690 - Oakland Academy Of Knowledge	9468	Teacher Structured Eng Immersn	6332 - CCSPP Implementation Grant		0.20	0.00	(0.20)	Filled	OEA
Elimination	138 - Markham	1380 - Markham Elementary	9527	Teacher Structured Eng Immersn	6332 - CCSPP Implementation Grant		0.50	0.00	(0.50)	Vacancy	OEA
Elimination	114 - Global Family School	1140 - Global Family School	9529	Teacher Structured Eng Immersn	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	OEA
Elimination	169 - Oakland Academy of Knowledge	1690 - Oakland Academy Of Knowledge	9557	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	9576	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	9577	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	9579	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Increase	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	9593	Teacher Structured Eng Immersn	9339 - Measure H	0000 - General Purpose-unrestricted	0.80	1.00	0.20	Vacancy	OEA
Reduction	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	9594	Teacher Structured Eng Immersn	9339 - Measure H	0000 - General Purpose-unrestricted	0.80	0.60	(0.20)	Vacancy	OEA
Elimination	105 - Burckhalter	1050 - Burckhalter Elementary	9603	Teacher Structured Eng Immersn	0006 - S&C Carryover		1.00	0.00	(1.00)	Vacancy	OEA
Increase	107 - East Oakland Pride	1070 - East Oakland Pride	9620	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental	0000 - General Purpose-unrestricted	0.70	1.00	0.30	Vacancy	OEA
Elimination	182 - Martin Luther King Jr. K-3	1820 - M L King Jr Elem	9644	Teacher Structured Eng Immersn	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	183 - Prescott	1830 - Prescott	9671	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental, 7812 - Early Literacy Support Block		0.70	0.00	(0.70)	Vacancy	OEA
Elimination	183 - Prescott	1830 - Prescott	9674	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.30	0.00	(0.30)	Vacancy	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9705	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.80	0.00	(0.80)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9706	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9707	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9708	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.70	0.00	(0.70)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9709	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.80	0.00	(0.80)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9710	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Elimination	335 - LIFE Academy	3350 - Life Academy	9869	Teacher Structured Eng Immersn	9042 - Helzel Family Foundation		1.00	0.00	(1.00)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	9893	Teacher Structured Eng Immersn	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9927	Teacher Structured Eng Immersn	9334 - Measure G, Parcel Tax		0.90	0.00	(0.90)	Filled	OEA
New Position	107 - East Oakland Pride	1070 - East Oakland Pride	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	0.40	0.40	Vacancy	OEA
New Position	121 - La Escuelita	1210 - La Escuelita Elementary	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	122 - Grass Valley	1220 - Grass Valley Elementary	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	131 - Laurel Elementary	1310 - Laurel Elementary	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	136 - Horace Mann	1360 - Horace Mann Elementary	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	143 - Montclair	1430 - Montclair Elementary	New	Teacher Structured Eng Immersn		9337 - PTA LOCAL SCHOOLS	0.00	1.00	1.00	Vacancy	OEA
New Position	170 - Hoover	1700 - Hoover Lower School	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	187 - Hintil Preschool	1870 - Hintil Preschool	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
New Position	193 - Reach Academy	1930 - Reach Academy Elem	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	210 - Edna Brewer Middle	2100 - Edna M Brewer Middle	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted, 6770 - Prop28 Arts, Music	0.00	1.00	1.00	Vacancy	OEA
New Position	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	236 - Urban Promise Academy	2360 - Urban Promise Acad	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted, 0004 - Central Concentration	0.00	1.00	1.00	Vacancy	OEA
New Position	306 - Skyline High School	3060 - Skyline High School	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	309 - Ralph J. Bunche Academy	3090 - Bunche Continuation School	New	Teacher Structured Eng Immersn		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	OEA
New Position	310 - Dewey High School	3100 - Dewey High School	New	Teacher Structured Eng Immersn		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	OEA
New Position	335 - LIFE Academy	3350 - Life Academy	New	Teacher Structured Eng Immersn		6332 - CCSPP Implementation Grant, 6770 - Prop28 Arts, Music	0.00	1.00	1.00	Vacancy	OEA
New Position	138 - Markham	1380 - Markham Elementary	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	142 - Joaquin Miller	1420 - Joaquin Miller Elementary	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	187 - Hintil Preschool	1870 - Hintil Preschool	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	193 - Reach Academy	1930 - Reach Academy Elem	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	213 - Westlake Middle	2130 - Westlake Middle	New	Teacher Structured Eng Immersn		6770 - Prop28 Arts, Music	0.00	0.42	0.42	Vacancy	OEA
New Position	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	New	Teacher Structured Eng Immersn		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	OEA
New Position	229 - Elmhurst United	2290 - Elmhurst United Middle School	New	Teacher Structured Eng Immersn		6770 - Prop28 Arts, Music	0.00	1.00	1.00	Vacancy	OEA
New Position	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	236 - Urban Promise Academy	2360 - Urban Promise Acad	New	Teacher Structured Eng Immersn		6770 - Prop28 Arts, Music	0.00	0.50	0.50	Vacancy	OEA
New Position	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	306 - Skyline High School	3060 - Skyline High School	New	Teacher Structured Eng Immersn		0004 - Central Concentration, 0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	309 - Ralph J. Bunche Academy	3090 - Bunche Continuation School	New	Teacher Structured Eng Immersn		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	OEA
New Position	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	New	Teacher Structured Eng Immersn		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	OEA
New Position	138 - Markham	1380 - Markham Elementary	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted, 0004 - Central Concentration	0.00	1.00	1.00	Vacancy	OEA
New Position	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	New	Teacher Structured Eng Immersn		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	New	Teacher Structured Eng Immersn		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Vacancy	OEA
New Position	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	New	Teacher Structured Eng Immersn		6770 - Prop28 Arts, Music	0.00	1.00	1.00	Vacancy	OEA
Elimination	909 - Academics and Instruction	1680 - Carl B Munck School	7102	TSA 10Pay	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	1680 - Carl B Munck School	7102	TSA 10Pay		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Reduction	190 - Think College Now	1900 - Think College Now	7221	TSA 10Pay	3182 - ESSA: Comp Support & Improvmt	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.75	0.60	(0.15)	Filled	OEA
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	7598	TSA 10Pay	0 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental, 6332 - CCSPP Implementation Grant, 9305 - Educate 78 - asp.pri.prg.		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	201 - Claremont Middle	2010 - Claremont Middle School	8752	TSA 10Pay	0 - General Purpose-unrestricted, 9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	OEA
Elimination	211 - Montera Middle	2110 - Montera Middle	9572	TSA 10Pay	9283 - Salesforce.org		0.65	0.00	(0.65)	Filled	OEA
Add Back	211 - Montera Middle	2110 - Montera Middle	9572	TSA 10Pay		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
New Position	114 - Global Family School	1140 - Global Family School	New	TSA 10Pay		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Vacancy	OEA
New Position	125 - Highland Community School	1250 - New Highland Academy	New	TSA 10Pay		3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Vacancy	OEA
Elimination	103 - Brookfield	1030 - Brookfield Elementary	7203	TSA 11Mon 12Pay	7812 - Early Literacy Support Block		1.00	0.00	(1.00)	Filled	OEA
Elimination	303 - McClymonds High School	3030 - Mcclymonds High School	9802	TSA 11Mon 12Pay	0006 - S&C Carryover, 9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	OEA
Increase	976 - Special Ed Local Plan Area	9760 - Special Ed Local Plan Area	195	TSA Classroom 10Mos	6500 - Special Education	6500 - Special Education	0.80	1.00	0.20	Filled	OEA
Reduction	116 - Franklin	1160 - Franklin Elementary	1159	TSA Classroom 10Mos	0002 - Unrestricted Supplemental, 0004 - Central Concentration, 3010 - Title I-Basic Grant Low Income	6211 - Lit Coach & Read Specialist	1.00	0.80	(0.20)	Filled	OEA
Elimination	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	1205	TSA Classroom 10Mos	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Increase	177 - Esperanza Academy	1770 - Esperanza Academy	2051	TSA Classroom 10Mos	0002 - Unrestricted Supplemental	3010 - Title I-Basic Grant Low Income, 6211 - Lit Coach & Read Specialist	0.80	1.00	0.20	Filled	OEA
Elimination	909 - Academics and Instruction	1480 - Redwood Heights Elementary	2225	TSA Classroom 10Mos	3214 - ESSER III Learning Loss, 0002 - Unrestricted Supplemental		0.40	0.00	(0.40)	Filled	OEA
Add Back	909 - Academics and Instruction	1480 - Redwood Heights Elementary	2225	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Increase	169 - Oakland Academy of Knowledge	1690 - Oakland Academy Of Knowledge	2363	TSA Classroom 10Mos	0002 - Unrestricted Supplemental	0002 - Unrestricted Supplemental	0.30	0.50	0.20	Filled	OEA
Elimination	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	4231	TSA Classroom 10Mos	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	4325	TSA Classroom 10Mos	9283 - Salesforce.org, 0002 - Unrestricted Supplemental		0.60	0.00	(0.60)	Filled	OEA
Elimination	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	4614	TSA Classroom 10Mos	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	976 - Special Ed Local Plan Area	9760 - Special Ed Local Plan Area	4816	TSA Classroom 10Mos	6500 - Special Education		1.00	0.00	(1.00)	Filled	OEA
Elimination	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	6114	TSA Classroom 10Mos	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9120 - Linked Learning	6768	TSA Classroom 10Mos	9334 - Measure G, Parcel Tax		0.80	0.00	(0.80)	Filled	OEA
Elimination	236 - Urban Promise Academy	2360 - Urban Promise Acad	6891	TSA Classroom 10Mos	9332 - Measure G1 Parcel Tx		0.80	0.00	(0.80)	Vacancy	OEA
Elimination	213 - Westlake Middle	2130 - Westlake Middle	6902	TSA Classroom 10Mos	9283 - Salesforce.org, 0002 - Unrestricted Supplemental, 0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	7020	TSA Classroom 10Mos	0004 - Central Concentration		1.00	0.00	(1.00)	Filled	OEA
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	7168	TSA Classroom 10Mos	5844 - Healthy Oakland Teens		1.00	0.00	(1.00)	Filled	OEA
Increase	114 - Global Family School	1140 - Global Family School	7615	TSA Classroom 10Mos	0004 - Central Concentration	6332 - CCSP Implementation Grant	0.00	0.50	0.50	Filled	OEA
Increase	954 - Eng Lang Lrn/multilingual Ach	1140 - Global Family School	7615	TSA Classroom 10Mos	0004 - Central Concentration	0004 - Central Concentration	0.80	0.50	(0.30)	Filled	OEA
Elimination	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	7745	TSA Classroom 10Mos	9283 - Salesforce.org, 3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	177 - Esperanza Academy	1770 - Esperanza Academy	7787	TSA Classroom 10Mos	0002 - Unrestricted Supplemental, 6211 - Lit Coach & Read Specialist		1.00	0.00	(1.00)	Filled	OEA
Elimination	193 - Reach Academy	1930 - Reach Academy Elem	7807	TSA Classroom 10Mos	6211 - Lit Coach & Read Specialist		1.00	0.00	(1.00)	Filled	OEA
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	7893	TSA Classroom 10Mos	9283 - Salesforce.org		0.90	0.00	(0.90)	Filled	OEA
Add Back	212 - Roosevelt Middle	2120 - Roosevelt Middle	7893	TSA Classroom 10Mos		9332 - Measure G1 Parcel Tx	0.00	1.00	1.00	Filled	OEA
Elimination	219 - Frick United Academy of Lang	2190 - Frick United Academy Language	8059	TSA Classroom 10Mos	3182 - ESSA: Comp Support & Improvmt		0.20	0.00	(0.20)	Vacancy	OEA
Elimination	965 - Middle School Network	2190 - Frick United Academy Language	8059	TSA Classroom 10Mos	9283 - Salesforce.org		0.80	0.00	(0.80)	Vacancy	OEA
Increase	179 - Manzanita Community School	1790 - Manzanita Community School	8634	TSA Classroom 10Mos	7812 - Early Literacy Support Block	6211 - Lit Coach & Read Specialist	0.60	0.80	0.20	Filled	OEA
Elimination	106 - Chabot	1060 - Chabot Elementary	8643	TSA Classroom 10Mos	9337 - PTA LOCAL SCHOOLS		0.80	0.00	(0.80)	Filled	OEA
Increase	119 - Glenview	1190 - Glenview Elementary	8671	TSA Classroom 10Mos	9337 - PTA LOCAL SCHOOLS		0.35	0.60	0.25	Filled	OEA
Elimination	909 - Academics and Instruction	1430 - Montclair Elementary	8695	TSA Classroom 10Mos	3214 - ESSER III Learning Loss, 0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	1430 - Montclair Elementary	8695	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	146 - Piedmont Avenue	1460 - Piedmont Ave Elementary	8698	TSA Classroom 10Mos	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	151 - Sequoia	1510 - Sequoia Elementary	8703	TSA Classroom 10Mos	0002 - Unrestricted Supplemental, 0004 - Central Concentration, 9337 - PTA LOCAL SCHOOLS		0.80	0.00	(0.80)	Filled	OEA
Elimination	909 - Academics and Instruction	1570 - Thornhill Elementary	8707	TSA Classroom 10Mos	3214 - ESSER III Learning Loss, 0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	1570 - Thornhill Elementary	8707	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	0.50	0.50	Filled	OEA
Elimination	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	8843	TSA Classroom 10Mos	0002 - Unrestricted Supplemental		0.50	0.00	(0.50)	Vacancy	OEA
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8905	TSA Classroom 10Mos	5844 - Healthy Oakland Teens		1.00	0.00	(1.00)	Filled	OEA
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8905	TSA Classroom 10Mos		7085 - Prop 47 - LCSSP 9213 - Alameda Alliance for Health, 9225 - Kaiser Health&wellness W/ebcf	0.00	1.00	1.00	Filled	OEA
Elimination	212 - Roosevelt Middle	2120 - Roosevelt Middle	9127	TSA Classroom 10Mos	9011 - Donations		1.00	0.00	(1.00)	Vacancy	OEA
Elimination	976 - Special Ed Local Plan Area	9760 - Special Ed Local Plan Area	9153	TSA Classroom 10Mos	0005 - Central Supplemental		1.00	0.00	(1.00)	Filled	OEA
Increase	111 - Crocker Highlands	1110 - Crocker Highlands Elementary	9234	TSA Classroom 10Mos	0002 - Unrestricted Supplemental	0002 - Unrestricted Supplemental	0.40	0.45	0.05	Filled	OEA
Elimination	160 - Lockwood Steam Academy	1600 - Lockwood Steam Academy	9263	TSA Classroom 10Mos	6211 - Lit Coach & Read Specialist		1.00	0.00	(1.00)	Filled	OEA
Increase	181 - Encompass Academy	1810 - Encompass	9565	TSA Classroom 10Mos	6211 - Lit Coach & Read Specialist	6211 - Lit Coach & Read Specialist	0.45	0.50	0.05	Filled	OEA
Elimination	190 - Think College Now	1900 - Think College Now	9567	TSA Classroom 10Mos	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income, 6211 - Lit Coach & Read Specialist		1.00	0.00	(1.00)	Filled	OEA
Elimination	330 - Sojourner Truth Independ Study	3300 - Independent Stdy Prg	9591	TSA Classroom 10Mos	3182 - ESSA: Comp Support & Improvmt		1.00	0.00	(1.00)	Filled	OEA
Elimination	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	9625	TSA Classroom 10Mos	0002 - Unrestricted Supplemental, 9283 - Salesforce		1.00	0.00	(1.00)	Filled	OEA
Add Back	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	9625	TSA Classroom 10Mos		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	OEA
Elimination	125 - Highland Community School	1250 - New Highland Academy	9663	TSA Classroom 10Mos	0002 - Unrestricted Supplemental, 7812 - Early Literacy Support Block		1.00	0.00	(1.00)	Filled	OEA
Elimination	175 - Manzanita Seed	1750 - Seed Elem	9681	TSA Classroom 10Mos	0002 - Unrestricted Supplemental		0.50	0.00	(0.50)	Vacancy	OEA
Elimination	909 - Academics and Instruction	1110 - Crocker Highlands Elementary	9804	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	1110 - Crocker Highlands Elementary	9804	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	2060 - Bret Harte Middle	9805	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	2060 - Bret Harte Middle	9805	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	2010 - Claremont Middle School	9806	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	909 - Academics and Instruction	2010 - Claremont Middle School	9806	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA

Exhibit A: Certificated Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	909 - Academics and Instruction	2320 - Coliseum College Prep Academy	9807	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	2320 - Coliseum College Prep Academy	9807	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	3100 - Dewey High School	9808	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	3100 - Dewey High School	9808	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	2100 - Edna M Brewer Middle	9809	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	2100 - Edna M Brewer Middle	9809	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	2290 - Elmhurst United Middle School	9810	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	2290 - Elmhurst United Middle School	9810	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	1150 - Emerson Elementary	9811	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	1150 - Emerson Elementary	9811	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	2190 - Frick United Academy Language	9812	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	2190 - Frick United Academy Language	9812	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	3350 - Life Academy	9813	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	3350 - Life Academy	9813	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	2150 - Madison Park Academy (Middle)	9814	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	2150 - Madison Park Academy (Middle)	9814	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	1750 - Seed Elem	9815	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	1750 - Seed Elem	9815	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	9816	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	9816	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	3380 - Metwest	9817	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	909 - Academics and Instruction	3380 - Metwest	9817	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	909 - Academics and Instruction	2110 - Montera Middle	9818	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	909 - Academics and Instruction	2110 - Montera Middle	9818	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	909 - Academics and Instruction	3040 - Oakland High School	9819	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	909 - Academics and Instruction	3040 - Oakland High School	9819	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	909 - Academics and Instruction	3530 - Oakland International Hs	9820	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	3530 - Oakland International Hs	9820	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	3050 - Oakland Tech - Lower Campus	9821	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	909 - Academics and Instruction	3050 - Oakland Tech - Lower Campus	9821	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	909 - Academics and Instruction	1450 - Peralta Elementary	9822	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	1450 - Peralta Elementary	9822	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	3090 - Bunche Continuation School	9823	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	3090 - Bunche Continuation School	9823	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Increase	909 - Academics and Instruction	2120 - Roosevelt Middle	9824	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		0.80	1.00	0.20	Filled	OEA
Elimination	909 - Academics and Instruction	3520 - Rudsdale Continuation	9825	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	909 - Academics and Instruction	3520 - Rudsdale Continuation	9825	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	909 - Academics and Instruction	3060 - Skyline High School	9826	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	3060 - Skyline High School	9826	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	3300 - Independent Stdy Prg	9827	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	3300 - Independent Stdy Prg	9827	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	2280 - United For Success Academy	9828	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	2280 - United For Success Academy	9828	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Increase	909 - Academics and Instruction	2360 - Urban Promise Acad	9829	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		0.85	1.00	0.15	Filled	OEA
Elimination	909 - Academics and Instruction	2040 - West Oakland Middle School	9830	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	909 - Academics and Instruction	2040 - West Oakland Middle School	9830	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	909 - Academics and Instruction	2130 - Westlake Middle	9831	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	2130 - Westlake Middle	9831	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	3080 - Young Adult Program	9889	TSA Classroom 10Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	3080 - Young Adult Program	9889	TSA Classroom 10Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	1140 - Global Family School	9913	TSA Classroom 10Mos	0004 - Central Concentration		0.20	0.00	(0.20)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	9540 - English Language Learners	9917	TSA Classroom 10Mos	7816 - CalNEW Grant CDSS		0.80	0.00	(0.80)	Filled	OEA
New Position	117 - Fruitvale	1170 - Fruitvale Elementary	New	TSA Classroom 10Mos		0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Vacancy	OEA
New Position	181 - Encompass Academy	1810 - Encompass	New	TSA Classroom 10Mos		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Vacancy	OEA
New Position	954 - Eng Lang Lrn/multilingual Ach		New	TSA Classroom 10Mos		0004 - Central Concentration	0.00	0.50	0.50	Vacancy	OEA
New Position	101 - Allendale	1010 - Allendale Elem	New	TSA Classroom 10Mos		3010 - Title I-Basic Grant Low Income	0.00	0.50	0.50	Vacancy	OEA
New Position	118 - Garfield	1180 - Garfield Elementary	New	TSA Classroom 10Mos		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Vacancy	OEA

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
New Position	179 - Manzanita Community School	1790 - Manzanita Community School	New	TSA Classroom 10Mos		6211 - Lit Coach & Read Specialist	0.00	0.25	0.25	Vacancy	OEA
New Position	183 - Prescott	1830 - Prescott	New	TSA Classroom 10Mos		0002 - Unrestricted Supplemental, 6332 - CCSSPP Implementation Grant	0.00	1.00	1.00	Vacancy	OEA
New Position	954 - Eng Lang Lrn/multilingual Ach	1750 - Seed Elem	New	TSA Classroom 10Mos		0004 - Central Concentration	0.00	0.50	0.50	Vacancy	OEA
New Position	179 - Manzanita Community School	1790 - Manzanita Community School	New	TSA Classroom 10Mos		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Vacancy	OEA
New Position	954 - Eng Lang Lrn/multilingual Ach	1010 - Allendale Elem	New	TSA Classroom 10Mos		0004 - Central Concentration	0.00	0.50	0.50	Vacancy	OEA
New Position	117 - Fruitvale	1170 - Fruitvale Elementary	New	TSA Classroom 10Mos		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Vacancy	OEA
New Position	138 - Markham	1380 - Markham Elementary	New	TSA Classroom 10Mos		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Vacancy	OEA
New Position	954 - Eng Lang Lrn/multilingual Ach	1860 - Intl Cmty/Esc Intncl	New	TSA Classroom 10Mos		0004 - Central Concentration	0.00	0.50	0.50	Vacancy	OEA
New Position	954 - Eng Lang Lrn/multilingual Ach	1120 - Greenleaf Elementary	New	TSA Classroom 10Mos		0004 - Central Concentration	0.00	0.50	0.50	Vacancy	OEA
New Position	168 - Carl B. Munck Elementary	1680 - Carl B Munck School	New	TSA Classroom 10Mos	0 - General Purpose-unrestricted	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income, 6332 - CCSSPP Implementation Grant	0.00	1.00	1.00	Vacancy	OEA
Elimination	204 - West Oakland Middle	9090 - Academics Innovation	1326	TSA Classroom 11Mos	0 - General Purpose-unrestricted		0.30	0.00	(0.30)	Filled	OEA
Elimination	965 - Middle School Network	9090 - Academics Innovation	1326	TSA Classroom 11Mos	9283 - Salesforce.org		0.70	0.00	(0.70)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	2060	TSA Classroom 11Mos	9236 - Kenneth Rainin Foundation		1.00	0.00	(1.00)	Filled	OEA
Elimination	213 - Westlake Middle	9650 - Middle School Network	4059	TSA Classroom 11Mos	0002 - Unrestricted Supplemental		0.10	0.00	(0.10)	Filled	OEA
Elimination	228 - United For Success Academy	9650 - Middle School Network	4059	TSA Classroom 11Mos	9283 - Salesforce.org		0.10	0.00	(0.10)	Filled	OEA
Elimination	965 - Middle School Network	9650 - Middle School Network	4059	TSA Classroom 11Mos	9283 - Salesforce.org		0.80	0.00	(0.80)	Filled	OEA
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	4557	TSA Classroom 11Mos	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	118 - Garfield	1180 - Garfield Elementary	6522	TSA Classroom 11Mos	0002 - Unrestricted Supplemental		0.80	0.00	(0.80)	Filled	OEA
Elimination	335 - LIFE Academy	3350 - Life Academy	6895	TSA Classroom 11Mos	0 - General Purpose-unrestricted, 9339 - Measure H		1.00	0.00	(1.00)	Filled	OEA
Elimination	179 - Manzanita Community School	1790 - Manzanita Community School	7132	TSA Classroom 11Mos	3182 - ESSA: Comp Support & Improvmt		1.00	0.00	(1.00)	Filled	OEA
Elimination	219 - Frick United Academy of Lang	2190 - Frick United Academy Language	7421	TSA Classroom 11Mos	0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income, 3182 - ESSA: Comp Support & Improvmt		1.00	0.00	(1.00)	Filled	OEA
Elimination	206 - Bret Harte Middle	2060 - Bret Harte Middle	7816	TSA Classroom 11Mos	0002 - Unrestricted Supplemental		0.80	0.00	(0.80)	Filled	OEA
Elimination	965 - Middle School Network	2060 - Bret Harte Middle	7816	TSA Classroom 11Mos	9283 - Salesforce.org		0.20	0.00	(0.20)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	7938	TSA Classroom 11Mos	9236 - Kenneth Rainin Foundation		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	7939	TSA Classroom 11Mos	9236 - Kenneth Rainin Foundation		0.50	0.00	(0.50)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	7940	TSA Classroom 11Mos	9236 - Kenneth Rainin Foundation		1.00	0.00	(1.00)	Filled	OEA
Elimination	335 - LIFE Academy	3350 - Life Academy	8786	TSA Classroom 11Mos	0000 - General Purpose-unrestricted, 9283 - Salesforce.org		1.00	0.00	(1.00)	Filled	OEA
Add Back	335 - LIFE Academy	3350 - Life Academy	8786	TSA Classroom 11Mos		0000 - General Purpose-unrestricted, 9339 - Measure H	0.00	1.00	1.00	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	9540 - English Language Learners	8940	TSA Classroom 11Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	954 - Eng Lang Lrn/multilingual Ach	9540 - English Language Learners	8940	TSA Classroom 11Mos		9186 - First 5 Measure AA	0.00	1.00	1.00	Filled	OEA
Reduction	353 - Oakland International High Sch	3530 - Oakland International Hs	9480	TSA Classroom 11Mos	3010 - Title I-Basic Grant Low Income, 6385 - Riverside Community College, 9339 - Measure H	3010 - Title I-Basic Grant Low Income, 9339 - Measure H	0.80	0.70	(0.10)	Filled	OEA
Elimination	352 - Rudsdale Continuation	3520 - Rudsdale Continuation	9599	TSA Classroom 11Mos	0002 - Unrestricted Supplemental		0.50	0.00	(0.50)	Vacancy	OEA
Elimination	117 - Fruitvale	1170 - Fruitvale Elementary	9654	TSA Classroom 11Mos	3182 - ESSA: Comp Support & Improvmt		1.00	0.00	(1.00)	Filled	OEA
Elimination	183 - Prescott	1830 - Prescott	9675	TSA Classroom 11Mos	3182 - ESSA: Comp Support & Improvmt		1.00	0.00	(1.00)	Filled	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9746	TSA Classroom 11Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	9090 - Academics Innovation	9746	TSA Classroom 11Mos		0004 - Central Concentration	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	3010 - Castlemont High School	9832	TSA Classroom 11Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	OEA
Add Back	909 - Academics and Instruction	3010 - Castlemont High School	9832	TSA Classroom 11Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	OEA
Elimination	909 - Academics and Instruction	3030 - Mcclymonds High School	9834	TSA Classroom 11Mos	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	OEA
Add Back	909 - Academics and Instruction	3030 - Mcclymonds High School	9834	TSA Classroom 11Mos		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	OEA
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	9891	TSA Classroom 11Mos	9236 - Kenneth Rainin Foundation		0.50	0.00	(0.50)	Filled	OEA
New Position	125 - Highland Community School	1250 - New Highland Academy	New	TSA Classroom 11Mos		0002 - Unrestricted Supplemental, 3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	9090 - Academics Innovation	New	TSA Classroom 11Mos		7820 - Ethnic Studies Proff. Dev.	0.00	0.80	0.80	Vacancy	OEA
New Position	106 - Chabot	1060 - Chabot Elementary	New	TSA Classroom 11Mos		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	OEA
New Position	353 - Oakland International High Sch	3530 - Oakland International Hs	New	TSA Classroom 11Mos		9243 - Association For Continuing Edu	0.00	1.00	1.00	Vacancy	OEA
New Position	114 - Global Family School	1140 - Global Family School	New	TSA Classroom 11Mos		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Vacancy	OEA
New Position	229 - Elmhurst United	2290 - Elmhurst United Middle School	New	TSA Classroom 11Mos		0002 - Unrestricted Supplemental	0.00	0.10	0.10	Vacancy	OEA
New Position	306 - Skyline High School	3060 - Skyline High School	New	TSA Classroom 11Mos		0004 - Central Concentration, 3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Vacancy	OEA
New Position	909 - Academics and Instruction	9090 - Academics Innovation	New	TSA Classroom 11Mos		9334 - Measure G, Parcel Tax	0.00	0.40	0.40	Vacancy	OEA

Exhibit A: Certificated Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
New Position	193 - Reach Academy	1930 - Reach Academy Elem	New	TSA Classroom 11Mos		6211 - Lit Coach & Read Specialist	0.00	1.00	1.00	Vacancy	OEA
New Position	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	New	TSA Classroom 11Mos		3010 - Title I-Basic Grant Low Income	0.00	0.40	0.40	Vacancy	OEA
New Position	353 - Oakland International High Sch	3530 - Oakland International Hs	New	TSA Classroom 11Mos		9243 - Association For Continuing Edu	0.00	1.00	1.00	Vacancy	OEA
Elimination	912 - Linked Learning	9120 - Linked Learning	3798	TSA Classroom 12Mos	6387 - CTE Incentive Grant		1.00	0.00	(1.00)	Filled	OEA
Elimination	306 - Skyline High School	3060 - Skyline High School	6162	TSA Classroom 12Mos	0 - General Purpose-unrestricted, 3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	OEA
Elimination	303 - McClymonds High School	3030 - Mcclymonds High School	8340	TSA Classroom 12Mos	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	OEA
Elimination	912 - Linked Learning	9120 - Linked Learning	9216	TSA Classroom 12Mos	6388 - K12 Strong Workforce Grant		1.00	0.00	(1.00)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	9540 - English Language Learners	9749	TSA Classroom 12Mos	7819 - Dual Language Immersion		0.60	0.00	(0.60)	Vacancy	OEA
Elimination	338 - MetWest High	3380 - Metwest	9916	TSA Classroom 12Mos	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	OEA
Elimination	954 - Eng Lang Lrn/multilingual Ach	954 - Eng Lang Lrn/multilingual Ach	9156	TSA Classroom 12Mos	7816 - CalNEW Grant CDSS		1.00	0.00	(1.00)	Filled	OEA
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	TSA Program Specialist 11Mos		9186 - First 5 Measure AA	0.00	1.00	1.00	Vacancy	OEA
Increase	950 - Strategic Resource Planning	9500 - Strategic Resource Planning	7442	TSA Program Specialist 12Mos	3182 - ESSA: Comp Support & Improvmt	3182 - ESSA: Comp Support & Improvmt	0.45	0.50	0.05	Filled	OEA
New Position	114 - Global Family School	1140 - Global Family School	9477	TSA Program Specialist 12Mos	6211 - Lit Coach & Read Specialist		1.00	0.00	(1.00)	Filled	OEA
Elimination	114 - Global Family School	1140 - Global Family School	9477	TSA Program Specialist 12Mos	6211 - Lit Coach & Read Specialist		1.00	0.00	(1.00)	Filled	OEA
Elimination	976 - Special Ed Local Plan Area	9760 - Special Ed Local Plan Area	4871	TSA Program Specialist 11Mos	0005 - Central Supplemental		1.00	0.00	(1.00)	Filled	OEA
New Position	928 - Opsr Counseling	9280 - Hs Linked Learning Counseling	New	TSA Program Specialist 12Mos		7412 - A-G Access Grant	0.00	1.00	1.00	Vacancy	OEA
							457.14	311.47	(145.67)		

Summary by Union						
SUM of FTE Net Change Union	Action					
	Add Back	Elimination	Increase	New Position	Reduction	Grand Total
Confidential	2.00	(2.00)				0.00
OEA	105.31	(383.11)	6.71	137.67	(15.44)	(148.86)
UAOS	4.00	(10.00)		6.00	(0.36)	(0.36)
Grand Total	111.31	(395.11)	6.71	143.67	(15.80)	(149.22)

Summary by Position						
SUM of FTE Net Change Position	Action					
	Add Back	Elimination	Increase	New Position	Reduction	Grand Total
Asst Principal, Elem School		(2.00)				(2.00)
Asst Principal, High School		(1.00)		2.00		1.00
Asst Principal, Middle School	1.00	(4.00)			(0.31)	(3.31)
Coord, Certificated				1.00	(0.05)	0.95
Coord, Education at The Center	1.00	(1.00)				0.00
Counselor	1.00	(3.00)	0.61	2.80	(3.20)	(1.79)
Director Enh Prof Development				1.00		1.00
Director, Comprehensive Com HS				1.00		1.00
Director, Instruction PreK-12	2.00	(2.00)				0.00
Exec Director, Alternative Ed	1.00	(1.00)				0.00
Exec Director, Instruction				1.00		1.00
Network Superintendent PreK-5	1.00	(1.00)				0.00
Nurse		(2.00)				(2.00)
Social Worker	5.00	(11.30)		2.50	(2.10)	(5.90)
Speech Therapist				3.00		3.00
Teacher 11Mos 12Pay	1.00	(14.00)		3.50	(0.40)	(9.90)
Teacher Bilingual		(6.30)	0.05	11.00		4.75
Teacher CDC				3.00		3.00
Teacher Department Head		(2.00)				(2.00)
Teacher Education Enhancement		(0.50)	3.05	47.60	(4.09)	46.06
Teacher Home/Hospital		(2.00)	0.20			(1.80)
Teacher Librarian		(0.35)	0.25	1.00		0.90
Teacher Replacement	12.00	(13.00)				(1.00)
Teacher RSP		(1.00)				(1.00)
Teacher SDC Non-Severe	2.00	(3.00)		1.00		0.00
Teacher SDC Severe		(0.20)		3.00		2.80
Teacher STIP	35.00	(119.45)	0.10		(1.45)	(85.80)
Teacher Structured Eng Immersn	9.81	(114.36)	0.70	36.32	(3.75)	(71.28)
TSA 10Pay	2.00	(3.65)		2.00	(0.15)	0.20
TSA 11Mon 12Pay		(2.00)				(2.00)
TSA Classroom 10Mos	32.50	(57.10)	1.70	11.25	(0.20)	(11.85)
TSA Classroom 11Mos	5.00	(19.30)		8.70	(0.10)	(5.70)
TSA Classroom 12Mos		(6.60)				(6.60)
TSA Program Specialist 11Mos		(1.00)		1.00		0.00
TSA Program Specialist 12Mos		(1.00)	0.05	0.00		(0.95)
Grand Total	111.31	(395.11)	6.71	143.67	(15.80)	(149.22)



Board Office Use: Legislative File Info.	
File ID Number	24-0407
Introduction Date	02/28/2024
Enactment Number	
Enactment Date	

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Tara Gard, Chief Talent Officer

Meeting Date February 28, 2024

Subject Notice of Layoff: Classified Employees and Child Development Permit Teachers – Reduction in Force Due to Lack of Funds and/or Lack of Work - Talent/Human Resources

Ask of the Board Approval by the Board of Education of Resolution No. 2324-0118, Notice of Layoff: Classified Employees and Child Development Permit Teachers – Reduction in Force Due to Lack of Funds and/or Lack of Work.

Background Each year, the District undergoes a process of reviewing available position and budget information and engaging with school sites and department leaders to identify staffing needs for the upcoming school year. Based on a lack of work and/or lack of funds, and to ensure the District's long-term fiscal health the District will require a reduced number of classified employee positions for the 2024-25 school year.

The Education Code requires Board action in order to implement a reduction or elimination of classified positions on the basis of lack of funds or lack of work. Through the budget development process, and based on budget decreases and/or reduction in sites/departments and modification of work to align to the District's priorities, sites and departments have indicated a need to reduce certain authorized classified positions. With the passage of Assembly Bill 438, the classified layoff process has changed. Under Education Code sections 45114, 45115, 45117, 45298, and 45308, school districts must notify employees identified for layoff by March 15 that they will be laid off at the end of the current school year. These employees must also be notified of their opportunity to request a hearing on their layoff. Under Education Code section 45117, when classified positions must be eliminated as a result of the expiration of a specially funded program, the employees to be laid off shall be given written notice not less than 60 days prior to the effective date of their layoff informing them of their layoff date and their displacement rights, if any, and reemployment rights.

Education Code section 8366 permits school districts to provide notice of layoff to child development permit teachers at any time during the school year. The notice includes the effective date, displacement rights, if any, and reemployment rights.

Although employees affected by the reduction or elimination of positions will receive layoff notices, some may retain District employment by being reassigned as permitted by the Education Code.

Discussion

Based on projected staffing needs from the budget development process with sites and departments as well as projected revenue for Fiscal Year 2024-2025, it is necessary to reduce and/or eliminate certain classified positions due to lack of funds and/or lack of work due, at least in part, to declining enrollment, uncertain one-time funding, and increasing costs.

This year is unique in that many of our school sites were staffed with positions funded with one-time sunseting COVID relief funds. The schools then reviewed and completed our typical review of enrollment projections and budget one-pagers, and then engaged with their school communities to make decisions that best support the academic program at their schools. The budget development process has resulted in school sites' and departments' determination that certain other classified areas should be decreased or increased based on funding and prioritized needs. This process includes reviewing available information and engaging in cross-departmental collaborations with school sites identifying staffing needs for the upcoming school year. School sites and central offices explore:

- 1) Staffing Needs – To provide maximum flexibility during this time of uncertain budgetary constraints.
- 2) Funding changes – categorical and general funds increase or decrease resulting in the reduction of hours or elimination of a classified position.
- 3) Academic program changes – the school site may change an academic focus resulting in the reduction of hours or elimination of a classified position. Budget reductions or staffing formula changes – due to budgetary reductions and the potential change in staffing formulas, an increase or decrease of hours or elimination of a classified position may occur.
- 3) Central office program changes – the departments may change a program focus resulting in the reduction of hours or elimination of a classified position. Budget reductions or staffing formula changes – due to budgetary reductions and the potential change in staffing formulas, an increase or decrease of hours or elimination of a classified position may occur.

Prior to determining the layoff of classified employees and child development permit teachers, a review of current vacant positions is conducted. That review enables Talent Division staff to assign a displaced employee to a vacant position; therefore, a layoff does not occur. If there are no vacancies, classified employees and child development permit teachers are noticed for layoff.

This Resolution contains the decreases, increases, and overall net effect for authorized classified positions affected for the 2024-2025 fiscal year. District staff will meet with representatives of the appropriate collective bargaining units to discuss the impact of the layoffs and to identify and create a plan of action to utilize available resources for the affected employees. Exhibit A lists the positions that will be laid off for the 2024-25 school year and thereafter.

The District will continue to try and identify alternative solutions for minimal impact on employees of the District. As decisions are made regarding the District's budget for 2024-25, additional funding may become available, new positions may be identified, and/or positions that were reduced or eliminated may be increased or reinstated.

The District will continue to try and identify alternative solutions for minimal impact on employees of the District. As decisions are made regarding the District's budget for 2024-25, additional funding may become available, new positions may be identified and/or positions that were eliminated may be reinstated. As referenced in the budget balancing solutions board item, as we navigate the intricate landscape of the district's fiscal affairs, a significant challenge continues to loom on the horizon with the impending expiration of one-time state, federal, and private resources after the 2023-24 academic year. These resources have been instrumental in bolstering and sustaining our strategic priorities, infrastructure development, and our ability to address staff retention through increased compensation. The impending conclusion of these funds demands strategic foresight and meticulous planning to ensure a seamless transition without compromising the quality of programming, support services and operations provided to our students, educators and District.

Fiscal Impact

Budget changes needed to assist in addressing the District's declining enrollment, the elimination of certain funds, the District's fiscal health, and staffing needs. For the 2025-2025 fiscal year, there will be savings of salary and benefits for positions no longer funded.

Attachment(s)

- Resolution No. 2324-0118 - Notice of Layoff: Classified Employees and Child Development Permit Teachers – Reduction in Force Due to Lack of Funds and/or Lack of Work (2024-25)
- Exhibit A - Classified Position Changes



**RESOLUTION
OF THE
BOARD OF EDUCATION
OF THE
OAKLAND UNIFIED SCHOOL DISTRICT
Resolution No. 2324-0118**

Notice of Layoff: Classified Employees and Child Development Permit Teachers –
Reduction in Force Due to Lack of Funds and/or Lack of Work (2024-25)

WHEREAS, the Oakland Unified School District (“District” or “OUSD”), impacted by declining enrollment, a decrease in average daily attendance (“ADA”), and facing increased costs, must reduce its expenses in Fiscal Year 2024-25 to ensure that expenditures are aligned with the needs of students and staff; and

WHEREAS, the primary mission of the District is to educate its early childhood and K-12 pupils with the annual revenue and resources at its disposal; and

WHEREAS, for Fiscal Year 2024-2025, it is necessary for the District to streamline, reorganize, reduce and/or eliminate positions, in whole or in part; and

WHEREAS, Education Code sections 45101, 45114, 45117, 45298 and 45308 require action by the Board of Education if services for classified staff are, in good faith, to be reduced or eliminated in order to permit the layoff of classified employees due to lack of funds and/or program need.

NOW, THEREFORE, BE IT RESOLVED, the Board of Education (“Board”) hereby determines that the following particular kinds of classified services or positions, detailed in Exhibit A (attached hereto and incorporated herein by reference), shall be and hereby are eliminated and reduced due to lack of funds and/or lack of work;

BE IT FURTHER RESOLVED, the Board authorizes the Superintendent or her designee to:

- (1) send appropriate notices to all classified employees whose positions are lost, reduced, or otherwise impacted by the foregoing elimination of positions, and
- (2) take all proper steps pursuant to Education Code sections 45117 and 45308 to reduce and/or eliminate said positions;

BE IT FURTHER RESOLVED, the Board, in approving this Resolution, intends that the position results labeled in the column “FTE Difference” be achieved; and

BE IT FURTHER RESOLVED, if new ongoing funds for 2024-25 are identified above projections as of the District’s Second Interim Report, before the District’s final budget is presented to the Board, the Board directs the Superintendent, first, to alert the Board and, then, to bring to the Board recommendations, that are feasible and consistent with Board Policies.

Passed by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSE:

ABSENT:

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 February 28, 2024.

Legislative File	
File ID Number:	24-0407
Introduction Date:	02/28/2024
Enactment Number:	
Enactment Date:	
By:	

OAKLAND UNIFIED SCHOOL DISTRICT

Benjamin Davis
President, Board of Education

Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

The following information provides explanation of the Exhibit A: Classified Position Changes column headers. Note: Exhibit A is sorted by 'Position' and then by 'Position Funding Site'	
Exhibit A - Column Header	Description
Action	The action taken on the position. <i>For example:</i> Elimination - the position exists currently and is being eliminated. New Position - the position does not exist currently and is being added. Add Back - positions that were eliminated due to the expiring resources and are being added back using new funding sources Reduction - the position's current year FTE is being lowered. Increase - the position's current year FTE is being increased.
Position Funding Site	The department or school site that is funding the position.
Position Location	The work location of the employee holding the position.
PCN	Position control number. The position control number is a unique identifying number that codes a position to a specific job classification.
Position	The title of the position that references the responsibilities the employee has in the role.
FY23-24 RSC Description	The resource code includes is a four digit number that creates the link between funding sources and related expenditures. The description of the resource code after the number is the detail name of the type of resource that matches to the corresponding code. One position may have multiple resource codes. This is the resource that is used to fund the position. This column shows the resource used to fund the position in the current academic year (2023-2024)
FY24-25 RSC Description	The resource code includes is a four digit number that creates the link between funding sources and related expenditures. The description of the resource code after the number is the detail name of the type of resource that matches to the corresponding code. One position may have multiple resource codes. This is the resource that is used to fund the position. This column shows the resource used to fund the position in next academic year (2024-2025)
FTE (23-24)	The calculation of full-time equivalent (FTE) is an employee's scheduled hours divided by the employer's hours for a full-time workweek. OUSD has a variety of positions that range from a 40-hour workweek to a 37.5-hour workweek. Employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs. This column shows the FTE for each position in the current year (2023-24).
FTE (24-25)	The calculation of full-time equivalent (FTE) is an employee's scheduled hours divided by the employer's hours for a full-time workweek. OUSD has a variety of positions that range from a 40-hour workweek to a 37.5-hour workweek. Employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs. This column shows the FTE for each position indicated for next year (2024-25).
FTE Net Change	This column is a calculation: FTE 24-25 minus FTE 23-24, the calculation is done to show the net difference between this current year and what is projected next year.
Status	Indicates whether the position is filled or vacant. Filled: Position is filled with a current employee. Vacancy: The position does not have a current employee working within the role.
Union	The union that represents the position. SEIU: Service Employees International Union, Local 1021 AFSCME: American Federation of State, Local and Municipal Employees UAOS: United Administrators of Oakland Schools Teamsters: Teamsters Local 70 BCTC: Buildings and Construction Trades Council There are also positions that are not represented by a union. CONFID: Confidential Unrepresented

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	118 - Garfield	1180 - Garfield Elementary	6319	Administrative Assist I Bil	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	125 - Highland Community School	1250 - New Highland Academy	830	Administrative Assist I Bil	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	2540	Administrative Assist I Bil	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	SEIU
Elimination	304 - Oakland High School	3040 - Oakland High School	7252	Administrative Assist I Bil	0 - General Purpose-unrestricted, 6385 - Riverside Community College, 7220 - Partnership Academy Program & 9339 - Measure H		1.00	0.00	(1.00)	Filled	SEIU
Elimination	928 - Optr Counseling	9280 - Hs Linked Learning Counseling	8952	Administrative Assist I Bil	7412 - A-G Access/Success Grant		1.00	0.00	(1.00)	Filled	SEIU
New Position	172 - Fred T Korematsu Discovery Ac	1720 - Fred T Korematsu Discovery Aca	New	Administrative Assist II Bil		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	7788	Administrative Assist II Bil	0 - General Purpose-unrestricted		0.50	0.00	(0.50)	Vacancy	SEIU
New Position	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	New	Administrative Assist II Bil		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
Elimination	989 - Custodial Services	9890 - Custodial Services	8823	Administrative Assist II Bil	3213 - ESSER III		1.00	0.00	(1.00)	Filled	SEIU
Add Back	989 - Custodial Services	9890 - Custodial Services	8823	Administrative Assist II Bil		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	SEIU
New Position	229 - Elmhurst United	2290 - Elmhurst United Middle School	New	Administrative Assist III Bil		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
New Position	303 - McClymonds High School	3030 - Mcclymonds High School	New	Administrative Assist III Bil		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
Elimination	918 - Facilities Planning	9180 - Fac Plng & Mgt	2864	Administrative Assist III Bil	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	SEIU
New Position	125 - Highland Community School	1250 - New Highland Academy	New	Administrative Assistant I		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
New Position	146 - Piedmont Avenue	1460 - Piedmont Ave Elementary	New	Administrative Assistant I		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
Elimination	172 - Fred T Korematsu Discovery Ac	1720 - Fred T Korematsu Discovery Aca	7780	Administrative Assistant I	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	SEIU
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	1283	Administrative Assistant I	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	SEIU
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Administrative Assistant I		6105 - Ece-child Development Programs	0.00	1.00	1.00	Vacancy	SEIU
Elimination	918 - Facilities Planning	9180 - Fac Plng & Mgt	395	Administrative Assistant I	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Filled	SEIU
Elimination	933 - Oakland Athletic League (oal)	9330 - Physical Education Office	9799	Administrative Assistant I	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	918 - Facilities Planning	9180 - Fac Plng & Mgt	129	Administrative Assistant II	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	918 - Facilities Planning	9180 - Fac Plng & Mgt	6536	Administrative Assistant II	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	303 - McClymonds High School	3030 - Mcclymonds High School	3751	Administrative Assistant III	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	458	Administrative Assistant III	3213 - ESSER III		1.00	0.00	(1.00)	Filled	SEIU
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	458	Administrative Assistant III		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	SEIU
Elimination	950 - Strategic Resource Planning	9500 - Strategic Resource Planning	8240	Administrative Assistant III	3213 - ESSER III		1.00	0.00	(1.00)	Filled	SEIU
Add Back	950 - Strategic Resource Planning	9500 - Strategic Resource Planning	8240	Administrative Assistant III		3155 - Fed Consolidated Admin Funds	0.00	1.00	1.00	Filled	SEIU
Elimination	986 - Technology Services	9860 - Technology Services	9036	Administrative Assistant III	3213 - ESSER III		1.00	0.00	(1.00)	Filled	SEIU
Add Back	986 - Technology Services	9860 - Technology Services	9036	Administrative Assistant III		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	SEIU
New Position	918 - Facilities Planning	9180 - Fac Plng & Mgt	New	Analytics Spec GIS Mapping		9655 - Measure Y Series 2021A NonTax	0.00	1.00	1.00	Vacancy	SEIU
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	8165	Assistant Staffing Support	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Add Back	944 - Human Resources Services, Supp	9440 - Human Resources	8165	Assistant Staffing Support		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	Confidential
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9042	Assistant Staffing Support	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Add Back	944 - Human Resources Services, Supp	9440 - Human Resources	9042	Assistant Staffing Support		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	Confidential
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9043	Assistant Staffing Support	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9062	Assistant Staffing Support	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
New Position	944 - Human Resources Services, Supp	9440 - Human Resources	New	Associate Benefits		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	Confidential
New Position	944 - Human Resources Services, Supp	9440 - Human Resources	New	Associate Benefits		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	Confidential
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	7321	Associate Talent Development	9283 - Salesforce		1.00	0.00	(1.00)	Filled	Confidential
Add Back	944 - Human Resources Services, Supp	9440 - Human Resources	7321	Associate Talent Development		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	Confidential
Elimination	215 - Madison Park Academy Upper	9540 - English Language Learners	9211	Asst Newcomer Learning Lab	0002 - Unrestricted Supplemental & 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	SEIU
Elimination	232 - Coliseum College Prep Academy	2320 - Coliseum College Prep Academy	7861	Asst Newcomer Learning Lab	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Vacancy	SEIU
New Position	236 - Urban Promise Academy	2360 - Urban Promise Acad	New	Asst Newcomer Learning Lab		3182 - ESSA: Comp Support & Improvmt	0.00	1.00	1.00	Vacancy	SEIU
Elimination	301 - Castlemont High School	3010 - Castlemont High School	6348	Asst Newcomer Learning Lab	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	304 - Oakland High School	3040 - Oakland High School	6350	Asst Newcomer Learning Lab	0002 - Unrestricted Supplemental & 3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	954 - Eng Lang Lnr/multilingual Ach	2290 - Elmhurst United Middle School	9209	Asst Newcomer Learning Lab	7816 - CalNEW Grant CDSS		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	954 - Eng Lang Lnr/multilingual Ach	2190 - Frick United Academy Language	9210	Asst Newcomer Learning Lab	7816 - CalNEW Grant CDSS		1.00	0.00	(1.00)	Filled	SEIU
Elimination	954 - Eng Lang Lnr/multilingual Ach	2360 - Urban Promise Acad	9212	Asst Newcomer Learning Lab	7816 - CalNEW Grant CDSS		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	954 - Eng Lang Lnr/multilingual Ach	3020 - Fremont High School	9213	Asst Newcomer Learning Lab	7816 - CalNEW Grant CDSS		1.00	0.00	(1.00)	Filled	SEIU

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	954 - Eng Lang Lmr/multilingual Ach	3530 - Oakland International Hs	9214	Asst Newcomer Learning Lab	7816 - CalNEW Grant CDSS		1.00	0.00	(1.00)	Filled	SEIU
Elimination	913 - Chief of Operations	9130 - Chief Of Operations	9271	Asst PM Systems & Svcs	3213 - ESSER III		1.00	0.00	(1.00)	Filled	UAOS
Add Back	913 - Chief of Operations	9130 - Chief Of Operations	9271	Asst PM Systems & Svcs		0040 - AB1840 Unrestricted	0.00	1.00	1.00	Filled	UAOS
Elimination	125 - Highland Community School	1250 - New Highland Academy	913	Attendance Specialist	0 - General Purpose-unrestricted & 0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	SEIU
Reduction	169 - Oakland Academy of Knowledge	1690 - Oakland Academy Of Knowledge	3929	Attendance Specialist	0 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental	0000 - General Purpose-unrestricted, 3010 - Title I-Basic Grant Low Income	1.00	0.60	(0.40)	Filled	SEIU
Elimination	181 - Encompass Academy	1810 - Encompass	3440	Attendance Specialist	0 - General Purpose-unrestricted		0.40	0.00	(0.40)	Vacancy	SEIU
Reduction	102 - Bella Vista	1020 - Bella Vista Elem	6446	Attendance Specialist Bil	0 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental	0000 - General Purpose-unrestricted	1.00	0.50	(0.50)	Filled	SEIU
New Position	116 - Franklin	1160 - Franklin Elementary	New	Attendance Specialist Bil		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Vacancy	SEIU
Reduction	179 - Manzanita Community School	1790 - Manzanita Community School	1946	Attendance Specialist Bil	0002 - Unrestricted Supplemental	3010 - Title I-Basic Grant Low Income	0.50	0.25	(0.25)	Filled	SEIU
Reduction	181 - Encompass Academy	1810 - Encompass	8992	Attendance Specialist Bil	0 - General Purpose-unrestricted, 6332 - CCSPP Implementation Grant	0000 - General Purpose-unrestricted, 6332 - CCSPP Implementation Grant	0.90	0.70	(0.20)	Filled	SEIU
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	6447	Attendance Specialist Bil	0 - General Purpose-unrestricted		0.40	0.00	(0.40)	Filled	SEIU
Elimination	990 - Procurement & Distribution	9900 - Procurement	7918	Buyer	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	SEIU
Elimination	990 - Procurement & Distribution	9900 - Procurement	7921	Buyer	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	SEIU
Elimination	183 - Prescott	1830 - Prescott	9095	Case Manager 20	0004 - Central Concentration		0.40	0.00	(0.40)	Vacancy	SEIU
Elimination	190 - Think College Now	1900 - Think College Now	9124	Case Manager 20	0002 - Unrestricted Supplemental & 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	SEIU
Elimination	213 - Westlake Middle	2130 - Westlake Middle	8771	Case Manager 20	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Vacancy	SEIU
New Position	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	New	Case Manager 20		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Vacancy	SEIU
Reduction	228 - United For Success Academy	2280 - United For Success Academy	8774	Case Manager 20	9283 - Salesforce, 0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted, 6332 - CCSPP Implementation Grant	1.00	0.90	(0.10)	Vacancy	SEIU
Elimination	228 - United For Success Academy	2280 - United For Success Academy	9040	Case Manager 20	9283 - Salesforce		0.30	0.00	(0.30)	Filled	SEIU
Add Back	228 - United For Success Academy	2280 - United For Success Academy	9040	Case Manager 20		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Filled	SEIU
New Position	302 - Fremont High School	3020 - Fremont High School	New	Case Manager 20		3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Vacancy	SEIU
Reduction	304 - Oakland High School	3040 - Oakland High School	1762	Case Manager 20	9339 - Measure H	9339 - Measure H	1.00	0.50	(0.50)	Filled	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8891	Case Manager 20	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8891	Case Manager 20		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8892	Case Manager 20	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8892	Case Manager 20		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	SEIU
New Position	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	New	Case Manager 20		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8561	Case Manager 24	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	975 - Special Education	8030 - Burbank State Preschool Cdc	4390	CDC Site Administrator	6500 - Special Education		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	946 - Legal Counsel	9460 - General Counsel (Legal)	2425	Chief Governance Officer	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	Confidential
Add Back	946 - Legal Counsel	9460 - General Counsel (Legal)	2425	General Counsel		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	Confidential
Elimination	901 - Chief of Staff	9010 - Chief Of Staff	9867	Chief Partnerships Officer	9225 - Kaiser Health&wellness W/ebcf		1.00	0.00	(1.00)	Filled	Confidential
Add Back	901 - Chief of Staff	9010 - Chief Of Staff	9867	Chief Partnerships Officer		0040 - AB1840 Unrestricted	0.00	1.00	1.00	Filled	Confidential
Elimination	116 - Franklin	1160 - Franklin Elementary	1349	Clerk Typist Intern Bilingual	0002 - Unrestricted Supplemental		0.80	0.00	(0.80)	Filled	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8387	Clinical Liaison	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	912 - Linked Learning	9120 - Linked Learning	9217	Coach Career Tech Ed	6387 - CTE Incentive Grant		1.00	0.00	(1.00)	Filled	UAOS
New Position	335 - LIFE Academy	3350 - Life Academy	New	Coach College/Career Pathways		9339 - Measure H	0.00	0.50	0.50	Vacancy	UAOS
Elimination	335 - LIFE Academy	3350 - Life Academy	9481	Community Assistant	0002 - Unrestricted Supplemental, 0004 - Central Concentration & 9283 - Salesforce		1.00	0.00	(1.00)	Filled	SEIU
Elimination	353 - Oakland International High Sch	3530 - Oakland International Hs	9617	Community Assistant Bilingual	0 - General Purpose-unrestricted, 6332 - CCSPP Implementation Grant & 9243 - Association For Continuing Edu		1.00	0.00	(1.00)	Vacancy	SEIU
New Position	154 - Madison Lower	1540 - Madison Park Academy (Lower)	New	Community Rel Assistant I Bil		6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Vacancy	SEIU
Elimination	210 - Edna Brewer Middle	2100 - Edna M Brewer Middle	9886	Community Relations Asst II	9011 - Donations & 9332 - Measure G1 Parcel Tx		1.00	0.00	(1.00)	Filled	SEIU
Elimination	170 - Hoover	1700 - Hoover Lower School	9443	Community Relations Asst II Bil	6332 - CCSPP Implementation Grant		0.75	0.00	(0.75)	Vacancy	SEIU
New Position	353 - Oakland International High Sch	3530 - Oakland International Hs	New	Community Relations Asst II Bil		0000 - General Purpose-unrestricted & 9006 - Oakland Public Ed Fund	0.00	1.00	1.00	Vacancy	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	3734	Coord Community School Leader	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	3734	Coord Community School Leader		9225 - Kaiser Health&wellness W/ebcf	0.00	1.00	1.00	Filled	UAOS
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	8663	Coord Employee Divers & Includ	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	8664	Coord Employee Divers & Includ	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Add Back	944 - Human Resources Services, Supp	9440 - Human Resources	8664	Coord Employee Divers & Includ		6266 - Educator Effectiveness	0.00	1.00	1.00	Filled	Confidential
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	6367	Coord Social Emotional Learn	9225 - Kaiser Health&wellness W/ebcf		1.00	0.00	(1.00)	Filled	UAOS

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8560	Coord Social Emotional Learn	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Elimination	912 - Linked Learning	9120 - Linked Learning	3153	Coordinator Business to School	0005 - Central Supplemental & 6387 - CTE Incentive Grant		1.00	0.00	(1.00)	Vacancy	UAOS
New Position	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	New	Coordinator Classified		9213 - Alameda Alliance for Health	0.00	1.00	1.00	Vacancy	UAOS
Elimination	918 - Facilities Planning	9180 - Fac Plng & Mgt	1997	Coordinator Facilities Mgmt	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	918 - Facilities Planning	9180 - Fac Plng & Mgt	2351	Coordinator Facilities Mgmt	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	942 - Labor Relations	9420 - Labor Relations	9069	Coordinator Labor	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Add Back	942 - Labor Relations	9420 - Labor Relations	9069	Coordinator Labor		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	Confidential
New Position	944 - Human Resources Services, Supp	9440 - Human Resources	New	Coordinator Leave Management		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	Confidential
Elimination	965 - Middle School Network	9650 - Middle School Network	9698	Coordinator Outdoors Environ	9026 - SF Fdnt RobertKathryn Ridell		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	950 - Strategic Resource Planning	9500 - Strategic Resource Planning	8601	Coordinator, COVID Grant	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	UAOS
Add Back	950 - Strategic Resource Planning	9500 - Strategic Resource Planning	8601	Coordinator, COVID Grant		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	UAOS
Elimination	912 - Linked Learning	9120 - Linked Learning	4034	Coordinatr Career/College Path	9283 - Salesforce		1.00	0.00	(1.00)	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	3520 - Rudsdale Continuation	9973	Culture Keeper	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	922 - Comm. Schools & Student Svcs	3520 - Rudsdale Continuation	9973	Culture Keeper		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	922 - Comm. Schools & Student Svcs	2100 - Edna M Brewer Middle	9982	Culture Keeper	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	SEIU
Add Back	922 - Comm. Schools & Student Svcs	2100 - Edna M Brewer Middle	9982	Culture Keeper		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	SEIU
New Position	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	New	Culture Keeper		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	SEIU
New Position	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	New	Culture Keeper		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	SEIU
Elimination	989 - Custodial Services	9890 - Custodial Services	8626	Custodial Svcs Utility Tech	3213 - ESSER III		1.00	0.00	(1.00)	Filled	AFSCME
Add Back	989 - Custodial Services	9890 - Custodial Services	8626	Custodial Svcs Utility Tech		0000 - General Purpose-unrestricted, 8150 - Ongoing & Major Maintenance	0.00	1.00	1.00	Filled	AFSCME
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9792	Data Analyst I	2600 - Expanded Learning Opp Programs		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	918 - Facilities Planning	9050 - Office Of Senior Business Offi	3916	Deputy Chief Facilities	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	Confidential
Elimination	353 - Oakland International High Sch	3530 - Oakland International Hs	9942	Dir Continuous Ed Lrning Lab	9243 - Association For Continuing Edu		0.75	0.00	(0.75)	Filled	UAOS
Add Back	353 - Oakland International High Sch	3530 - Oakland International Hs	9942	Dir Continuous Ed Lrning Lab		9006 - Oakland Public Ed Fund	0.00	0.75	0.75	Filled	UAOS
Elimination	991 - Food Services	9925 - Central Kitchen	8605	Dir Good Food Man&Pro	5310 - Child Nutrition School Program		1.00	0.00	(1.00)	Filled	UAOS
Elimination	913 - Chief of Operations	9130 - Chief Of Operations	9270	Dir Program Improvement	3213 - ESSER III		1.00	0.00	(1.00)	Filled	UAOS
Add Back	913 - Chief of Operations	9130 - Chief Of Operations	9270	Dir Program Improvement		9038 - EatLearnPlayFdnt-Ed Ctr Prog	0.00	1.00	1.00	Filled	UAOS
New Position	991 - Food Services	9910 - Food Services	New	Dir Program Improvement		5310 - Child Nutrition School Program	0.00	1.00	1.00	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8280	Director Programs, The Center	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8280	Director Programs, The Center		9225 - Kaiser Health&wellness W/ebcf	0.00	1.00	1.00	Filled	UAOS
New Position	991 - Food Services	9910 - Food Services	New	Director, Nutrition Services		5310 - Child Nutrition School Program	0.00	1.00	1.00	Vacancy	AFSCME
Elimination	102 - Bella Vista	1020 - Bella Vista Elem	9460	Early Literacy Reading Tutor	6332 - CCSPP Implementation Grant		0.40	0.00	(0.40)	Filled	SEIU
Elimination	116 - Franklin	1160 - Franklin Elementary	8326	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.40	0.00	(0.40)	Filled	SEIU
Elimination	121 - La Escuelita	1210 - La Escuelita Elementary	9484	Early Literacy Reading Tutor	6332 - CCSPP Implementation Grant		0.80	0.00	(0.80)	Filled	SEIU
Elimination	121 - La Escuelita	1210 - La Escuelita Elementary	9485	Early Literacy Reading Tutor	6332 - CCSPP Implementation Grant		0.40	0.00	(0.40)	Vacancy	SEIU
Elimination	138 - Markham	1380 - Markham Elementary	8944	Early Literacy Reading Tutor	7812 - Early Literacy Support Block		0.40	0.00	(0.40)	Filled	SEIU
Elimination	138 - Markham	1380 - Markham Elementary	8945	Early Literacy Reading Tutor	7812 - Early Literacy Support Block		0.40	0.00	(0.40)	Vacancy	SEIU
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Early Literacy Reading Tutor		6332 - CCSPP Implementation Grant	0.00	0.40	0.40	Vacancy	SEIU
Elimination	179 - Manzanita Community School	1790 - Manzanita Community School	8638	Early Literacy Reading Tutor	6332 - CCSPP Implementation Grant		0.80	0.00	(0.80)	Filled	SEIU
Elimination	186 - International Community School	1860 - Intl Cmty/Esc Intncl	9670	Early Literacy Reading Tutor	6332 - CCSPP Implementation Grant		0.40	0.00	(0.40)	Filled	SEIU
Elimination	186 - International Community School	1860 - Intl Cmty/Esc Intncl	9797	Early Literacy Reading Tutor	6332 - CCSPP Implementation Grant		0.40	0.00	(0.40)	Vacancy	SEIU
New Position	194 - Sankofa United Elem	1940 - Sankofa United Elementary	New	Early Literacy Reading Tutor		0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Vacancy	SEIU
Increase	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	7747	Early Literacy Reading Tutor	0 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental	0000 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental	0.20	0.40	0.20	Filled	SEIU
Elimination	909 - Academics and Instruction	1250 - New Highland Academy	1469	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1250 - New Highland Academy	1469	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1780 - Bridges Academy At Melrose	1567	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1780 - Bridges Academy At Melrose	1567	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1160 - Franklin Elementary	2690	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1160 - Franklin Elementary	2690	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1010 - Allendale Elem	3444	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1010 - Allendale Elem	3444	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1120 - Greenleaf Elementary	3476	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Add Back	909 - Academics and Instruction	1120 - Greenleaf Elementary	3476	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1160 - Franklin Elementary	3764	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.40	0.00	(0.40)	Filled	SEIU
Add Back	909 - Academics and Instruction	1160 - Franklin Elementary	3764	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.40	0.40	Filled	SEIU
Elimination	909 - Academics and Instruction	1810 - Encompass	3768	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1810 - Encompass	3768	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1360 - Horace Mann Elementary	4311	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1360 - Horace Mann Elementary	4311	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1540 - Madison Park Academy (Lower)	4806	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1540 - Madison Park Academy (Lower)	4806	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1690 - Oakland Academy Of Knowledge	4952	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1690 - Oakland Academy Of Knowledge	4952	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1810 - Encompass	5265	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1810 - Encompass	5265	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1750 - Seed Elem	6820	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1750 - Seed Elem	6820	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1810 - Encompass	6823	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1810 - Encompass	6823	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	7471	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	7471	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1460 - Piedmont Ave Elementary	7476	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1460 - Piedmont Ave Elementary	7476	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1160 - Franklin Elementary	7480	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1160 - Franklin Elementary	7480	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1380 - Markham Elementary	7977	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1380 - Markham Elementary	7977	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1600 - Lockwood Steam Academy	7979	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1600 - Lockwood Steam Academy	7979	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Filled	SEIU
Increase	909 - Academics and Instruction	1600 - Lockwood Steam Academy	7981	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation	0710 - LCFF TK Funding	0.40	0.80	0.40	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1380 - Markham Elementary	7982	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1380 - Markham Elementary	7982	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1310 - Laurel Elementary	7984	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1310 - Laurel Elementary	7984	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1140 - Global Family School	7986	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1140 - Global Family School	7986	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1600 - Lockwood Steam Academy	7990	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1600 - Lockwood Steam Academy	7990	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1600 - Lockwood Steam Academy	7991	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1600 - Lockwood Steam Academy	7991	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1360 - Horace Mann Elementary	7997	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1360 - Horace Mann Elementary	7997	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1700 - Hoover Lower School	7998	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1700 - Hoover Lower School	7998	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1860 - Intl Cmty/Esc Intncl	8002	Early Literacy Reading Tutor	3219 - ELO ESSER III St Resv LL		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1860 - Intl Cmty/Esc Intncl	8002	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	8006	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	8006	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	8010	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	2350 - Melrose Ldrshp Academy	8010	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	909 - Academics and Instruction	1150 - Emerson Elementary	8012	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1150 - Emerson Elementary	8012	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1210 - La Escuelita Elementary	8014	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1210 - La Escuelita Elementary	8014	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1210 - La Escuelita Elementary	8015	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1210 - La Escuelita Elementary	8015	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1820 - M L King Jr Elem	8016	Early Literacy Reading Tutor	3219 - ELO ESSER III St Resv LL		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1820 - M L King Jr Elem	8016	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1820 - M L King Jr Elem	8017	Early Literacy Reading Tutor	3219 - ELO ESSER III St Resv LL		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1820 - M L King Jr Elem	8017	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1820 - M L King Jr Elem	8018	Early Literacy Reading Tutor	3219 - ELO ESSER III St Resv LL		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1820 - M L King Jr Elem	8018	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1310 - Laurel Elementary	8019	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1310 - Laurel Elementary	8019	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1180 - Garfield Elementary	8021	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1180 - Garfield Elementary	8021	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1180 - Garfield Elementary	8022	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1180 - Garfield Elementary	8022	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1750 - Seed Elem	8023	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1750 - Seed Elem	8023	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1460 - Piedmont Ave Elementary	8027	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1460 - Piedmont Ave Elementary	8027	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1460 - Piedmont Ave Elementary	8028	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1460 - Piedmont Ave Elementary	8028	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1830 - Prescott	8030	Early Literacy Reading Tutor	3219 - ELO ESSER III St Resv LL		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1830 - Prescott	8030	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1310 - Laurel Elementary	8031	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1310 - Laurel Elementary	8031	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1170 - Fruitvale Elementary	8032	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1170 - Fruitvale Elementary	8032	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1170 - Fruitvale Elementary	8033	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1170 - Fruitvale Elementary	8033	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1020 - Bella Vista Elem	8035	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1020 - Bella Vista Elem	8035	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1020 - Bella Vista Elem	8036	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1020 - Bella Vista Elem	8036	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1120 - Greenleaf Elementary	8092	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.40	0.00	(0.40)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1120 - Greenleaf Elementary	8092	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.40	0.40	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1690 - Oakland Academy Of Knowledge	8093	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1690 - Oakland Academy Of Knowledge	8093	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1930 - Reach Academy Elem	8094	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1930 - Reach Academy Elem	8094	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1820 - M L King Jr Elem	8095	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1820 - M L King Jr Elem	8095	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1790 - Manzanita Community School	8434	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.40	0.00	(0.40)	Filled	SEIU
Add Back	909 - Academics and Instruction	1790 - Manzanita Community School	8434	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.40	0.40	Filled	SEIU
Elimination	909 - Academics and Instruction	9090 - Academics Innovation	8602	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	9090 - Academics Innovation	8602	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Vacancy	SEIU

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	909 - Academics and Instruction	1450 - Peralta Elementary	8603	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1450 - Peralta Elementary	8603	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1750 - Seed Elem	8613	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1750 - Seed Elem	8613	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1160 - Franklin Elementary	8614	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		1.00	0.00	(1.00)	Filled	SEIU
Add Back	909 - Academics and Instruction	1160 - Franklin Elementary	8614	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	1.00	1.00	Filled	SEIU
Elimination	909 - Academics and Instruction	1160 - Franklin Elementary	8616	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1160 - Franklin Elementary	8616	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1360 - Horace Mann Elementary	8618	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1360 - Horace Mann Elementary	8618	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1480 - Redwood Heights Elementary	8619	Early Literacy Reading Tutor	9237 - Kenneth Rainin Foundation		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1480 - Redwood Heights Elementary	8619	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1790 - Manzanita Community School	8636	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.40	0.00	(0.40)	Filled	SEIU
Add Back	909 - Academics and Instruction	1790 - Manzanita Community School	8636	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.40	0.40	Filled	SEIU
Elimination	909 - Academics and Instruction	1790 - Manzanita Community School	8653	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.40	0.00	(0.40)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1790 - Manzanita Community School	8653	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.40	0.40	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1790 - Manzanita Community School	8654	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.40	0.00	(0.40)	Filled	SEIU
Add Back	909 - Academics and Instruction	1790 - Manzanita Community School	8654	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.40	0.40	Filled	SEIU
Elimination	909 - Academics and Instruction	1690 - Oakland Academy Of Knowledge	8854	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1690 - Oakland Academy Of Knowledge	8854	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1540 - Madison Park Academy (Lower)	8949	Early Literacy Reading Tutor	3218 - ELO ESSER III St Resv Emergency		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1540 - Madison Park Academy (Lower)	8949	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1110 - Crocker Highlands Elementary	9507	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1110 - Crocker Highlands Elementary	9507	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1060 - Chabot Elementary	9544	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1060 - Chabot Elementary	9544	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1270 - Hillcrest Elementary	9763	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1270 - Hillcrest Elementary	9763	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1430 - Montclair Elementary	9764	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1430 - Montclair Elementary	9764	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1450 - Peralta Elementary	9765	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1450 - Peralta Elementary	9765	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1570 - Thornhill Elementary	9766	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1570 - Thornhill Elementary	9766	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1480 - Redwood Heights Elementary	9767	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	1480 - Redwood Heights Elementary	9767	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	1190 - Glenview Elementary	9768	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1190 - Glenview Elementary	9768	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1510 - Sequoia Elementary	9769	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1510 - Sequoia Elementary	9769	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1080 - Cleveland Elementary	9770	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1080 - Cleveland Elementary	9770	Early Literacy Reading Tutor		3010 - Title I-Basic Grant Low Income	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1420 - Joaquin Miller Elementary	9771	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1420 - Joaquin Miller Elementary	9771	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	1330 - Lincoln Elementary	9772	Early Literacy Reading Tutor	7426 - Expanded Learning Opp Para		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	1330 - Lincoln Elementary	9772	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	2320 - Coliseum College Prep Academy	9914	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Filled	SEIU
Add Back	909 - Academics and Instruction	2320 - Coliseum College Prep Academy	9914	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Filled	SEIU
Elimination	909 - Academics and Instruction	2290 - Elmhurst United Middle School	9989	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	2290 - Elmhurst United Middle School	9989	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	2190 - Frick United Academy Language	9990	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	2190 - Frick United Academy Language	9990	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	3530 - Oakland International Hs	9992	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Vacancy	SEIU
Add Back	909 - Academics and Instruction	3530 - Oakland International Hs	9992	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
Elimination	909 - Academics and Instruction	3010 - Castlemont High School	9998	Early Literacy Reading Tutor	3214 - ESSER III Learning Loss		0.80	0.00	(0.80)	Vacancy	SEIU

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Add Back	909 - Academics and Instruction	3010 - Castlemont High School	9998	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1050 - Burckhalter Elementary	New	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1050 - Burckhalter Elementary	New	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1460 - Piedmont Ave Elementary	New	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1460 - Piedmont Ave Elementary	New	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1690 - Oakland Academy Of Knowledge	New	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1690 - Oakland Academy Of Knowledge	New	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1860 - Intl Cmty/Esc Intncl	New	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1860 - Intl Cmty/Esc Intncl	New	Early Literacy Reading Tutor		7435 - Learning Recovery Emergency	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1870 - Hintil Preschool	New	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Vacancy	SEIU
New Position	909 - Academics and Instruction	1870 - Hintil Preschool	New	Early Literacy Reading Tutor		0710 - LCFF TK Funding	0.00	0.80	0.80	Vacancy	SEIU
Elimination	146 - Piedmont Avenue	1460 - Piedmont Ave Elementary	202	Elementary Sch Secretary Small	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	SEIU
Elimination	901 - Chief of Staff	9010 - Chief Of Staff	9090	Exec Dir District Strategy	9225 - Kaiser Health&wellness W/webcf		1.00	0.00	(1.00)	Vacancy	Confidential
Elimination	913 - Chief of Operations	9130 - Chief Of Operations	9269	Exec Dir Sys & Svcs Improve	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Elimination	913 - Chief of Operations	9130 - Chief Of Operations	9269	Exec Dir Sys & Svcs Improve		0040 - AB1840 Unrestricted	0.00	1.00	1.00	Filled	Confidential
New Position	991 - Food Services	9910 - Food Services	New	Executive Director, Nutrition Services (Central Kitchen)		5310 - Child Nutrition School Program	0.00	1.00	1.00	Vacancy	Confidential
Elimination	946 - Legal Counsel	9460 - General Counsel (Legal)	7583	Facilities Attorney	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	Confidential
Add Back	946 - Legal Counsel	9460 - General Counsel (Legal)	7583	Facilities Attorney		9655 - Measure Y Series 2021A NonTax	0.00	1.00	1.00	Vacancy	Confidential
Elimination	918 - Facilities Planning	9180 - Fac Plng & Mgt	3080	Financial Accountant II	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	3164	Fingerprint Technician	3213 - ESSER III		1.00	0.00	(1.00)	Filled	SEIU
Add Back	944 - Human Resources Services, Supp	9440 - Human Resources	3164	Fingerprint Technician		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	SEIU
New Position	944 - Human Resources Services, Supp	9440 - Human Resources	New	Fingerprint Technician		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
Elimination	991 - Food Services	1510 - Sequoia Elementary	215	Food Service Assistant I	5310 - Child Nutrition School Program		0.67	0.00	(0.67)	Vacancy	AFSCME
Elimination	991 - Food Services	1570 - Thornhill Elementary	669	Food Service Assistant I	5310 - Child Nutrition School Program		0.67	0.00	(0.67)	Vacancy	AFSCME
Elimination	991 - Food Services	1270 - Hillcrest Elementary	910	Food Service Assistant I	5310 - Child Nutrition School Program		0.67	0.00	(0.67)	Vacancy	AFSCME
Elimination	991 - Food Services	8150 - Highland Cdc	1149	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	1480 - Redwood Heights Elementary	1423	Food Service Assistant I	5310 - Child Nutrition School Program		0.80	0.00	(0.80)	Vacancy	AFSCME
Elimination	991 - Food Services	1060 - Chabot Elementary	2562	Food Service Assistant I	5310 - Child Nutrition School Program		0.80	0.00	(0.80)	Vacancy	AFSCME
Elimination	991 - Food Services	8290 - Manzanita Cdc	3501	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8380 - Stonehurst Cdc	3574	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	3100 - Dewey High School	3700	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Vacancy	AFSCME
Elimination	991 - Food Services	1800 - Kaiser Early Childhood Center	3980	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	1750 - Seed Elem	4463	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8030 - Burbank State Preschool Cdc	5062	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8050 - Bella Vista Cdc	8460	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8090 - International Cdc	8461	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8170 - Jefferson Cdc	8463	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8190 - Cdc Centro Infantil	8464	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8230 - Lockwood Cdc	8466	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8240 - Yuk Yau Cdc	8467	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8250 - Harriet R Tubman Cdc	8468	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	8310 - United Nation Cdc	8470	Food Service Assistant I	5310 - Child Nutrition School Program		0.53	0.00	(0.53)	Filled	AFSCME
Elimination	991 - Food Services	1220 - Grass Valley Elementary	8473	Food Service Assistant I	5310 - Child Nutrition School Program		0.80	0.00	(0.80)	Vacancy	AFSCME
Elimination	991 - Food Services	1310 - Laurel Elementary	8484	Food Service Assistant I	5310 - Child Nutrition School Program		0.80	0.00	(0.80)	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant I		5310 - Child Nutrition School Program	0.00	0.40	0.40	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant I		5310 - Child Nutrition School Program	0.00	0.40	0.40	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant I		5310 - Child Nutrition School Program	0.00	0.40	0.40	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant I		5310 - Child Nutrition School Program	0.00	0.40	0.40	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant I		5310 - Child Nutrition School Program	0.00	0.40	0.40	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant I		5310 - Child Nutrition School Program	0.00	0.40	0.40	Vacancy	AFSCME
Reduction	991 - Food Services	1270 - Hillcrest Elementary	9717	Food Service Assistant III	5310 - Child Nutrition School Program		0.13	0.00	(0.13)	Vacancy	AFSCME
Reduction	991 - Food Services	1450 - Peralta Elementary	9719	Food Service Assistant III	5310 - Child Nutrition School Program		0.13	0.00	(0.13)	Filled	AFSCME
Reduction	991 - Food Services	1570 - Thornhill Elementary	9722	Food Service Assistant III	5310 - Child Nutrition School Program		0.13	0.00	(0.13)	Filled	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.80	0.80	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.80	0.80	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.67	0.67	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.67	0.67	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.67	0.67	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Food Service Assistant III		5310 - Child Nutrition School Program	0.00	0.54	0.54	Vacancy	AFSCME
Elimination	975 - Special Education	2110 - Montero Middle	3073	Instructional Supp Specialist	3310 - Se-idea Basic Grant PI94-142		0.80	0.00	(0.80)	Vacancy	SEIU
Elimination	975 - Special Education	2350 - Melrose Ldrshp Academy	7279	Instructional Supp Specialist	6500 - Special Education		0.80	0.00	(0.80)	Vacancy	SEIU
Elimination	942 - Labor Relations	9420 - Labor Relations	8158	Labor Relations Analyst III	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Add Back	942 - Labor Relations	9420 - Labor Relations	8158	Labor Relations Analyst III		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	Confidential
Elimination	942 - Labor Relations	9420 - Labor Relations	9060	Labor Relations Analyst III	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	Confidential
New Position	992 - Warehouse Distribution	9920 - Warehouse/Distribution Center	New	Lead Truck Driver		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	Teamsters
New Position	992 - Warehouse Distribution	9920 - Warehouse/Distribution Center	New	Lead Truck Driver		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	Teamsters
New Position	992 - Warehouse Distribution	9920 - Warehouse/Distribution Center	New	Lead Truck Driver		0000 - General Purpose-unrestricted	0.00	0.30	0.30	Vacancy	Teamsters
New Position	946 - Legal Counsel	9460 - General Counsel (Legal)	New	Legal Asslt/Law Clerk III		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	Confidential
Reduction	102 - Bella Vista	1020 - Bella Vista Elem	9476	Liaison Family Parent	6332 - CCSPP Implementation Grant	6332 - CCSPP Implementation Grant	1.00	0.40	(0.60)	Filled	SEIU
Elimination	107 - East Oakland Pride	1070 - East Oakland Pride	9621	Liaison Family Parent	6332 - CCSPP Implementation Grant		0.80	0.00	(0.80)	Vacancy	SEIU
Elimination	121 - La Escuelita	1210 - La Escuelita Elementary	9657	Liaison Family Parent	6332 - CCSPP Implementation Grant		0.50	0.00	(0.50)	Vacancy	SEIU
Elimination	160 - Lockwood Steam Academy	1600 - Lockwood Steam Academy	9692	Liaison Family Parent	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Vacancy	SEIU
Reduction	193 - Reach Academy	1930 - Reach Academy Elem	8660	Liaison Family Parent	6332 - CCSPP Implementation Grant	6332 - CCSPP Implementation Grant	0.80	0.50	(0.30)	Filled	SEIU
Elimination	204 - West Oakland Middle	2040 - West Oakland Middle School	9940	Liaison Family Parent	6332 - CCSPP Implementation Grant		0.50	0.00	(0.50)	Vacancy	SEIU
Elimination	172 - Fred T Korematsu Discovery Ac	1720 - Fred T Korematsu Discovery Aca	9683	Liaison Family Parent Bil	6332 - CCSPP Implementation Grant		0.50	0.00	(0.50)	Vacancy	SEIU
Reduction	182 - Martin Luther King Jr. K-3	1820 - M L King Jr Elem	9647	Liaison Family Parent Bil	0002 - Unrestricted Supplemental & 6332 - CCSPP Implementation Grant	6332 - CCSPP Implementation Grant	0.80	0.50	(0.30)	Filled	SEIU
Reduction	236 - Urban Promise Academy	2360 - Urban Promise Acad	8855	Liaison Family Parent Bil	0 - General Purpose-unrestricted & 6332 - CCSPP Implementation Grant	0000 - General Purpose-unrestricted	1.00	0.50	(0.50)	Filled	SEIU
New Position	119 - Glenview	1190 - Glenview Elementary	New	Library Technician		9334 - Measure G, Parcel Tax	0.00	0.50	0.50	Vacancy	SEIU
Increase	142 - Joaquin Miller	1420 - Joaquin Miller Elementary	9897	Library Technician	9334 - Measure G, Parcel Tax	9334 - Measure G, Parcel Tax	0.50	1.00	0.50	Filled	SEIU
Elimination	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	9344	Library Technician	9334 - Measure G, Parcel Tax		1.00	0.00	(1.00)	Filled	SEIU
New Position	933 - Oakland Athletic League (oal)	9330 - Physical Education Office	New	Manager Athletics & Activities		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	UAOS
Elimination	988 - Buildings & Grounds	9880 - Buildings And Grounds	7042	Manager Buildings & Grounds	8150 - Ongoing & Major Maintenance		1.00	0.00	(1.00)	Vacancy	UAOS
New Position	991 - Food Services	9910 - Food Services	New	Manager Central Kitch I		5310 - Child Nutrition School Program	0.00	1.00	1.00	Vacancy	AFSCME
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	3799	Manager Community Partnership	9225 - Kaiser Health&wellness W/ebcf		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	3799	Manager Community Partnership		2600 - Expanded Learning Opp Programs	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9793	Manager Community Partnership	9225 - Kaiser Health&wellness W/ebcf		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9793	Manager Community Partnership		6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Filled	UAOS
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Manager Grants		6105 - Ece-child Development Programs	0.00	1.00	1.00	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9204	Manager Grants	9225 - Kaiser Health&wellness W/ebcf, 6690 - Tupe Grade 6-12 Tier 2, 0004 - Central Concentration		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9204	Manager Grants		9225 - Kaiser Health&wellness W/ebcf, 6690 - Tupe Grade 6-12 Tier 2, 0004 - Central Concentration	0.00	1.00	1.00	Filled	UAOS
New Position	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	New	Manager Grants		9225 - Kaiser Health&wellness W/ebcf	0.00	1.00	1.00	Vacancy	UAOS
Reduction	950 - Strategic Resource Planning	9500 - Strategic Resource Planning	8620	Manager Grants	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted	0.80	0.80	0.00	Vacancy	UAOS
Reduction	965 - Middle School Network	9500 - Strategic Resource Planning	8620	Manager Grants	9332 - Measure G1 Parcel Tx		0.20	0.00	(0.20)	Vacancy	UAOS

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Reduction	989 - Custodial Services	9890 - Custodial Services	3471	Manager Sustainability	9161 - Ac Waste Management Authority	9161 - Ac Waste Management Authority	0.80	0.30	(0.50)	Filled	UAOS
Elimination	905 - Office Of Sr. Business Officer	9050 - Office Of Senior Business Offi	8415	Mgr Central Office Accounting	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	UAOS
Increase	107 - East Oakland Pride	1070 - East Oakland Pride	756	Noon Supervisor	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental & 6332 - CCSPP Implementation Grant	0.40	0.80	0.40	Filled	SEIU
Reduction	111 - Crocker Highlands	1110 - Crocker Highlands Elementary	4986	Noon Supervisor	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted	0.27	0.17	(0.10)	Filled	SEIU
Reduction	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	4898	Noon Supervisor	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted	0.60	0.50	(0.10)	Filled	SEIU
Reduction	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	9517	Noon Supervisor	6332 - CCSPP Implementation Grant		0.40	0.00	(0.40)	Filled	SEIU
New Position	114 - Global Family School	1140 - Global Family School	New	Noon Supervisor		0002 - Unrestricted Supplemental	0.00	0.50	0.50	Vacancy	SEIU
Elimination	117 - Fruitvale	1170 - Fruitvale Elementary	6414	Noon Supervisor	0002 - Unrestricted Supplemental		0.40	0.00	(0.40)	Filled	SEIU
Reduction	118 - Garfield	1180 - Garfield Elementary	1754	Noon Supervisor	0002 - Unrestricted Supplemental	0002 - Unrestricted Supplemental	0.27	0.25	(0.02)	Filled	SEIU
Reduction	118 - Garfield	1180 - Garfield Elementary	9007	Noon Supervisor	0002 - Unrestricted Supplemental	0002 - Unrestricted Supplemental	0.40	0.25	(0.15)	Filled	SEIU
Reduction	118 - Garfield	1180 - Garfield Elementary	9008	Noon Supervisor	0002 - Unrestricted Supplemental	0002 - Unrestricted Supplemental	0.40	0.25	(0.15)	Filled	SEIU
New Position	119 - Glenview	1190 - Glenview Elementary	New	Noon Supervisor			0.00	0.40	0.40	Vacancy	SEIU
Elimination	131 - Laurel Elementary	1310 - Laurel Elementary	9059	Noon Supervisor	9045 - Taylor Charitable Foundation		0.20	0.00	(0.20)	Vacancy	SEIU
Reduction	138 - Markham	1380 - Markham Elementary	4475	Noon Supervisor	0 - General Purpose-unrestricted, 0002 - Unrestricted Supplemental	0000 - General Purpose-unrestricted	0.80	0.40	(0.40)	Filled	SEIU
Reduction	142 - Joaquin Miller	1420 - Joaquin Miller Elementary	3483	Noon Supervisor	0 - General Purpose-unrestricted & 0002 - Unrestricted Supplemental	0000 - General Purpose-unrestricted & 0002 - Unrestricted Supplemental	0.67	0.65	(0.02)	Vacancy	SEIU
Elimination	151 - Sequoia	1510 - Sequoia Elementary	4290	Noon Supervisor	9337 - PTA LOCAL SCHOOLS		0.30	0.00	(0.30)	Filled	SEIU
New Position	154 - Madison Lower	1540 - Madison Park Academy (Lower)	New	Noon Supervisor		6332 - CCSPP Implementation Grant	0.00	0.40	0.40	Vacancy	SEIU
Increase	177 - Esperanza Academy	1770 - Esperanza Academy	9122	Noon Supervisor	0002 - Unrestricted Supplemental	0002 - Unrestricted Supplemental	0.20	0.25	0.05	Vacancy	SEIU
New Position	177 - Esperanza Academy	1770 - Esperanza Academy	New	Noon Supervisor		0002 - Unrestricted Supplemental	0.00	0.25	0.25	Vacancy	SEIU
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	9015	Noon Supervisor	0 - General Purpose-unrestricted		0.25	0.00	(0.25)	Vacancy	SEIU
Elimination	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	9677	Noon Supervisor	6332 - CCSPP Implementation Grant		0.25	0.00	(0.25)	Vacancy	SEIU
Increase	181 - Encompass Academy	1810 - Encompass	3511	Noon Supervisor	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted	0.20	0.40	0.20	Filled	SEIU
Reduction	186 - International Community School	1860 - Intl Cmty/Esc Intnl	1764	Noon Supervisor	6332 - CCSPP Implementation Grant	0000 - General Purpose-unrestricted	0.80	0.40	(0.40)	Filled	SEIU
Elimination	186 - International Community School	1860 - Intl Cmty/Esc Intnl	7795	Noon Supervisor	6332 - CCSPP Implementation Grant		0.80	0.00	(0.80)	Filled	SEIU
New Position	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	New	Noon Supervisor		0002 - Unrestricted Supplemental	0.00	0.20	0.20	Vacancy	SEIU
New Position	235 - Melrose Leadership Acad	2350 - Melrose Ldrshp Academy	New	Noon Supervisor		0002 - Unrestricted Supplemental, 9337 - PTA LOCAL SCHOOLS	0.00	0.20	0.20	Vacancy	SEIU
Elimination	236 - Urban Promise Academy	2360 - Urban Promise Acad	9997	Noon Supervisor	9332 - Measure G1 Parcel Tx		0.60	0.00	(0.60)	Vacancy	SEIU
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Office Manager		6105 - Ece-child Development Programs	0.00	1.00	1.00	Vacancy	UAOS
New Position	143 - Montclair	1430 - Montclair Elementary	New	Para Educator		0002 - Unrestricted Supplemental	0.00	0.80	0.80	Vacancy	AFSCME
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	9082	Para Educator	3182 - ESSA: Comp Support & Improvmt		0.80	0.00	(0.80)	Filled	AFSCME
Reduction	910 - Early Childhood Development	1690 - Oakland Academy Of Knowledge	8191	Para Educator	6105 - Ece-child Development Programs	7815 - State Preschool One-Time Funds	1.00	0.80	(0.20)	Filled	AFSCME
Elimination	942 - Labor Relations	9420 - Labor Relations	9747	Para Educator	0 - General Purpose-unrestricted		0.80	0.00	(0.80)	Vacancy	AFSCME
Elimination	942 - Labor Relations	9420 - Labor Relations	9748	Para Educator	0 - General Purpose-unrestricted		0.80	0.00	(0.80)	Vacancy	AFSCME
Elimination	975 - Special Education	2100 - Edna M Brewer Middle	217	Para Educator	3213 - ESSER III		0.80	0.00	(0.80)	Vacancy	AFSCME
Add Back	975 - Special Education	2100 - Edna M Brewer Middle	217	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
Elimination	975 - Special Education	3050 - Oakland Tech - Lower Campus	570	Para Educator	3213 - ESSER III		0.80	0.00	(0.80)	Filled	AFSCME
Add Back	975 - Special Education	3050 - Oakland Tech - Lower Campus	570	Para Educator		6500 - Special Education	0.00	0.80	0.80	Filled	AFSCME
Elimination	975 - Special Education	2120 - Roosevelt Middle	1383	Para Educator	3213 - ESSER III		0.80	0.00	(0.80)	Vacancy	AFSCME
Add Back	975 - Special Education	2120 - Roosevelt Middle	1383	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
Elimination	975 - Special Education	1690 - Oakland Academy Of Knowledge	2177	Para Educator	3213 - ESSER III		0.80	0.00	(0.80)	Vacancy	AFSCME
Add Back	975 - Special Education	1690 - Oakland Academy Of Knowledge	2177	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
Elimination	975 - Special Education	1050 - Burckhalter Elementary	2263	Para Educator	3213 - ESSER III		0.80	0.00	(0.80)	Filled	AFSCME
Add Back	975 - Special Education	1050 - Burckhalter Elementary	2263	Para Educator		6500 - Special Education	0.00	0.80	0.80	Filled	AFSCME
Elimination	975 - Special Education	1460 - Piedmont Ave Elementary	2299	Para Educator	3213 - ESSER III		0.80	0.00	(0.80)	Filled	AFSCME
Add Back	975 - Special Education	1460 - Piedmont Ave Elementary	2299	Para Educator		6500 - Special Education	0.00	0.80	0.80	Filled	AFSCME
Elimination	975 - Special Education	2130 - Westlake Middle	3412	Para Educator	3213 - ESSER III		0.80	0.00	(0.80)	Vacancy	AFSCME
Add Back	975 - Special Education	2130 - Westlake Middle	3412	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
Elimination	975 - Special Education	1600 - Lockwood Steam Academy	6424	Para Educator	3213 - ESSER III		0.80	0.00	(0.80)	Vacancy	AFSCME
Add Back	975 - Special Education	1600 - Lockwood Steam Academy	6424	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
Elimination	975 - Special Education	1540 - Madison Park Academy (Lower)	9164	Para Educator	3213 - ESSER III		0.80	0.00	(0.80)	Vacancy	AFSCME
Add Back	975 - Special Education	1540 - Madison Park Academy (Lower)	9164	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
New Position	975 - Special Education	1160 - Franklin Elementary	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	975 - Special Education	1160 - Franklin Elementary	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	975 - Special Education	1250 - New Highland Academy	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	975 - Special Education	1250 - New Highland Academy	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	975 - Special Education	1360 - Horace Mann Elementary	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	975 - Special Education	1360 - Horace Mann Elementary	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	975 - Special Education	1720 - Fred T Korematsu Discovery Aca	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	975 - Special Education	1010 - Allendale Elem	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	975 - Special Education	1430 - Montclair Elementary	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	975 - Special Education	1940 - Sankofa United Elementary	New	Para Educator		6500 - Special Education	0.00	0.80	0.80	Vacancy	AFSCME
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Partner Network		6105 - Ece-child Development Programs	0.00	1.00	1.00	Vacancy	UAOS
Elimination	302 - Fremont High School	3020 - Fremont High School	8295	PE Attendant	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	SEIU
Elimination	302 - Fremont High School	3020 - Fremont High School	9094	PE Attendant	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	SEIU
New Position	306 - Skyline High School	3060 - Skyline High School	New	PE Attendant		0002 - Unrestricted Supplemental	0.00	1.00	1.00	Vacancy	SEIU
Elimination	913 - Chief of Operations	9130 - Chief Of Operations	8610	PJM Process Improv Tech Svc	3213 - ESSER III		1.00	0.00	(1.00)	Filled	UAOS
Add Back	913 - Chief of Operations	9130 - Chief Of Operations	8610	PJM Process Improv Tech Svc		9038 - EatLearnPlayFdnt-Ed Ctr Prog	0.00	1.00	1.00	Filled	UAOS
Elimination	918 - Facilities Planning	9180 - Fac Plng & Mgt	389	Principal Account Clerk	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	SEIU
New Position	990 - Procurement & Distribution	9900 - Procurement	New	Procurement Analyst		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
New Position	990 - Procurement & Distribution	9900 - Procurement	New	Procurement Analyst		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
New Position	991 - Food Services	9910 - Food Services	New	Production Assistant10		5310 - Child Nutrition School Program	0.00	1.00	1.00	Vacancy	AFSCME
New Position	991 - Food Services	9910 - Food Services	New	Production Assistant10		5310 - Child Nutrition School Program	0.00	1.00	1.00	Vacancy	AFSCME
Elimination	929 - Office Of Equity	9290 - Office Of Equity	7645	Prog Mgr AA Female Excellence	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	929 - Office Of Equity	9290 - Office Of Equity	7645	Prog Mgr AA Female Excellence		0004 - Central Concentration	0.00	1.00	1.00	Filled	UAOS
New Position	102 - Bella Vista	1020 - Bella Vista Elem	New	Prog Mgr Community Schools11		0004 - Central Concentration, 6332 - CCSP Implementation Grant	0.00	1.00	1.00	Vacancy	UAOS
New Position	172 - Fred T Korematsu Discovery Ac	1720 - Fred T Korematsu Discovery Aca	New	Prog Mgr Community Schools11		0004 - Central Concentration, 6332 - CCSP Implementation Grant	0.00	1.00	1.00	Vacancy	UAOS
New Position	179 - Manzanita Community School	1790 - Manzanita Community School	New	Prog Mgr Community Schools11		0004 - Central Concentration, 6332 - CCSP Implementation Grant	0.00	1.00	1.00	Vacancy	UAOS
New Position	186 - International Community School	1860 - Intl Cmty/Esc Intncl	New	Prog Mgr Community Schools11		0004 - Central Concentration & 6332 - CCSP Implementation Grant	0.00	1.00	1.00	Vacancy	UAOS
New Position	309 - Ralph J. Bunche Academy	3090 - Bunche Continuation School	New	Prog Mgr Community Schools11		0002 - Unrestricted Supplemental	0.00	0.02	0.02	Vacancy	UAOS
New Position	309 - Ralph J. Bunche Academy	3090 - Bunche Continuation School	New	Prog Mgr Community Schools11		0002 - Unrestricted Supplemental & 6332 - CCSP Implementation Grant	0.00	0.98	0.98	Vacancy	UAOS
Elimination	954 - Eng Lang Lrn/multilingual Ach	9540 - English Language Learners	7922	Prog Mgr Newcomer & Refugee	9283 - Salesforce		1.00	0.00	(1.00)	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9760 - Special Ed Local Plan Area	9496	Prog Mgr PEC Special Projects	2600 - Expanded Learning Opp Programs		0.50	0.00	(0.50)	Vacancy	UAOS
Elimination	976 - Special Ed Local Plan Area	9760 - Special Ed Local Plan Area	9496	Prog Mgr PEC Special Projects	6500 - Special Education		0.50	0.00	(0.50)	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8205	Prog Mgr Restorative Justice	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8205	Prog Mgr Restorative Justice		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	918 - Facilities Planning	9180 - Fac Plng & Mgt	4023	Prog Mgr Sustain & Energy Effi	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9283	Prog Mgr, Attendance and Dspln	0004 - Central Concentration		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8440	Program Assistant III	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	8440	Program Assistant III		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8286	Program Manager Classified	2600 - Expanded Learning Opp Programs		1.00	0.00	(1.00)	Filled	UAOS
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	9980	Program Mgr Community School	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	UAOS
New Position	912 - Linked Learning	9120 - Linked Learning	New	Program Manager CTE		6388 - K12 Strong Workforce Grant	0.00	1.00	1.00	Vacancy	UAOS
New Position	912 - Linked Learning	9120 - Linked Learning	New	Program Manager CTE		6388 - K12 Strong Workforce Grant	0.00	1.00	1.00	Vacancy	UAOS
New Position	909 - Academics and Instruction	9090 - Academics Innovation	New	Program Manager Grants		6770 - Prop28 Arts, Music, 9334 - Measure G, Parcel Tax	0.00	0.80	0.80	Vacancy	UAOS
Elimination	910 - Early Childhood Development	9100 - Early Childhood Education	7403	Program Manager Grants	9237 - Kenneth Rainin Foundation		1.00	0.00	(1.00)	Filled	UAOS
Add Back	910 - Early Childhood Development	9100 - Early Childhood Education	7403	Program Manager Grants		9186 - First 5 Measure AA	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9207	Program Manager, School Gardens	9225 - Kaiser Health&wellness W/ebcf		1.00	0.00	(1.00)	Filled	UAOS
Elimination	991 - Food Services	9220 - Community Schls & Student Serv	9207	Program Manager, School Gardens	9225 - Kaiser Health&wellness W/ebcf		1.00	0.00	(1.00)	Filled	UAOS
Add Back	991 - Food Services	9220 - Community Schls & Student Serv	9207	Program Manager, School Gardens		7813 - CDFA Farm to School Innovation	0.00	1.00	1.00	Filled	UAOS

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
New Position	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	New	Program Mgr Behavioral Health		2600 - Expanded Learning Opp Programs & 5846 - Human Trafficking Prevention	0.00	1.00	1.00	Vacancy	UAOS
Elimination	102 - Bella Vista	1020 - Bella Vista Elem	7888	Program Mgr Community School	0002 - Unrestricted Supplemental, 0004 - Central Concentration & 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	UAOS
Elimination	103 - Brookfield	1030 - Brookfield Elementary	7894	Program Mgr Community School	0004 - Central Concentration & 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	UAOS
Elimination	114 - Global Family School	1140 - Global Family School	9837	Program Mgr Community School	3214 - ESSER III Learning Loss, 0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	UAOS
Add Back	114 - Global Family School	1140 - Global Family School	9837	Program Mgr Community School		0004 - Central Concentration, 6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Vacancy	UAOS
Elimination	146 - Piedmont Avenue	1460 - Piedmont Ave Elementary	9841	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	UAOS
Add Back	146 - Piedmont Avenue	1460 - Piedmont Ave Elementary	9841	Program Mgr Community School		6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Vacancy	UAOS
Elimination	172 - Fred T Korematsu Discovery Ac	1720 - Fred T Korematsu Discovery Aca	4917	Program Mgr Community School	0004 - Central Concentration, 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	179 - Manzanita Community School	1790 - Manzanita Community School	8652	Program Mgr Community School	0004 - Central Concentration, 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	UAOS
Elimination	186 - International Community School	1860 - Int'l Crnty/Esc Intncl	9322	Program Mgr Community School	0004 - Central Concentration & 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	UAOS
Elimination	219 - Frick United Academy of Lang	2190 - Frick United Academy Language	7934	Program Mgr Community School	9283 - Salesforce		0.70	0.00	(0.70)	Filled	UAOS
Add Back	219 - Frick United Academy of Lang	2190 - Frick United Academy Language	7934	Program Mgr Community School		9332 - Measure G1 Parcel Tx	0.00	0.40	0.40	Filled	UAOS
Elimination	309 - Ralph J. Bunche Academy	3090 - Bunche Continuation School	9327	Program Mgr Community School	0002 - Unrestricted Supplemental & 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	UAOS
Elimination	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	9980	Program Mgr Community School	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	UAOS
Add Back	903 - Office Of Chief Academic Offic	9030 - Office Of Chief Academic Offic	9980	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Vacancy	UAOS
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Program Mgr Community School		6105 - Ece-child Development Programs	0.00	1.00	1.00	Vacancy	UAOS
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Program Mgr Community School		6105 - Ece-child Development Programs	0.00	1.00	1.00	Vacancy	UAOS
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Program Mgr Community School		6105 - Ece-child Development Programs	0.00	1.00	1.00	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1480 - Redwood Heights Elementary	8701	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1480 - Redwood Heights Elementary	8701	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8862	Program Mgr Community School	9225 - Kaiser Health&wellness W/ebcf		0.50	0.00	(0.50)	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1080 - Cleveland Elementary	9272	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1080 - Cleveland Elementary	9272	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1060 - Chabot Elementary	9835	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1060 - Chabot Elementary	9835	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1190 - Glenview Elementary	9836	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1190 - Glenview Elementary	9836	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1140 - Global Family School	9837	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1140 - Global Family School	9837	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	0.00	0.00	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1270 - Hillcrest Elementary	9838	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1270 - Hillcrest Elementary	9838	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1420 - Joaquin Miller Elementary	9839	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1420 - Joaquin Miller Elementary	9839	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1450 - Peralta Elementary	9840	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1450 - Peralta Elementary	9840	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1460 - Piedmont Ave Elementary	9841	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1460 - Piedmont Ave Elementary	9841	Program Mgr Community School		6332 - 6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1510 - Sequoia Elementary	9842	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1510 - Sequoia Elementary	9842	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	3300 - Independent Stdy Prg	9843	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	3300 - Independent Stdy Prg	9843	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1570 - Thornhill Elementary	9844	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	1570 - Thornhill Elementary	9844	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	3080 - Young Adult Program	9888	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS
Add Back	922 - Comm. Schools & Student Svcs	3080 - Young Adult Program	9888	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
Elimination	922 - Comm. Schools & Student Svcs	1110 - Crocker Highlands Elementary	9943	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	2130 - Westlake Middle	9953	Program Mgr Community School	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	UAOS

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Add Back	922 - Comm. Schools & Student Svcs	2130 - Westlake Middle	9953	Program Mgr Community School		7435 - Learning Recovery Emergency	0.00	1.00	1.00	Filled	UAOS
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Project Manager Facilities Pln		9186 - First 5 Measure AA	0.00	1.00	1.00	Vacancy	UAOS
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	6628	Receptionist Bilingual	9225 - Kaiser Health&wellness W/webcf		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	907 - Student Assignment	9070 - Student Assignment	9078	Regional Fam Engage Liaison	9283 - Salesforce		1.00	0.00	(1.00)	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	2956	Research Assoc Disproportion	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Elimination	114 - Global Family School	1140 - Global Family School	9532	Restorative Justic Facilitator	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	SEIU
New Position	115 - Emerson Elementary	1150 - Emerson Elementary	New	Restorative Justic Facilitator		6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Vacancy	SEIU
New Position	117 - Fruitvale	1170 - Fruitvale Elementary	New	Restorative Justic Facilitator		6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Vacancy	SEIU
Increase	118 - Garfield	1180 - Garfield Elementary	8670	Restorative Justic Facilitator	0002 - Unrestricted Supplemental, 6332 - CCSPP Implementation Grant	3010 - Title I-Basic Grant Low Income, 6332 - CCSPP Implementation Grant	0.80	1.00	0.20	Filled	SEIU
Reduction	172 - Fred T Korematsu Discovery Ac	1720 - Fred T Korematsu Discovery Aca	9887	Restorative Justic Facilitator	6332 - CCSPP Implementation Grant		1.00	0.25	(0.75)	Filled	SEIU
New Position	178 - Bridges Academy @ Melrose	1780 - Bridges Academy At Melrose	New	Restorative Justic Facilitator		6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Vacancy	SEIU
Elimination	201 - Claremont Middle	2010 - Claremont Middle School	8846	Restorative Justic Facilitator	0002 - Unrestricted Supplemental, 9283 - Salesforce, 3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	SEIU
Add Back	201 - Claremont Middle	2010 - Claremont Middle School	8846	Restorative Justic Facilitator		9337 - PTA LOCAL SCHOOLS, 3010 - Title I-Basic Grant Low Income	0.00	1.00	1.00	Filled	SEIU
Elimination	204 - West Oakland Middle	2040 - West Oakland Middle School	7815	Restorative Justic Facilitator	3182 - ESSA: Comp Support & Improvmt & 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	SEIU
Elimination	204 - West Oakland Middle	2040 - West Oakland Middle School	9444	Restorative Justic Facilitator	9332 - Measure G1 Parcel Tx & 6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	SEIU
Elimination	206 - Bret Harte Middle	2060 - Bret Harte Middle	8133	Restorative Justic Facilitator	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Vacancy	SEIU
New Position	210 - Edna Brewer Middle	2100 - Edna M Brewer Middle	New	Restorative Justic Facilitator		0002 - Unrestricted Supplemental, 3010 - Title I-Basic Grant Low Income & 9332 - Measure G1 Parcel Tx	0.00	1.00	1.00	Vacancy	SEIU
New Position	213 - Westlake Middle	2130 - Westlake Middle	New	Restorative Justic Facilitator		6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Vacancy	SEIU
Elimination	215 - Madison Park Academy Upper	2150 - Madison Park Academy (Middle)	7742	Restorative Justic Facilitator	0002 - Unrestricted Supplemental		1.00	0.00	(1.00)	Filled	SEIU
Elimination	219 - Frick United Academy of Lang	2190 - Frick United Academy Language	9895	Restorative Justic Facilitator	9332 - Measure G1 Parcel Tx		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	228 - United For Success Academy	2280 - United For Success Academy	9464	Restorative Justic Facilitator	9332 - Measure G1 Parcel Tx		0.70	0.00	(0.70)	Vacancy	SEIU
Elimination	229 - Elmhurst United	2290 - Elmhurst United Middle School	7881	Restorative Justic Facilitator	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	SEIU
New Position	305 - Oakland Tech High School	3050 - Oakland Tech - Lower Campus	New	Restorative Justic Facilitator		0004 - Central Concentration	0.00	1.00	1.00	Vacancy	SEIU
Elimination	310 - Dewey High School	3100 - Dewey High School	9631	Restorative Justic Facilitator	0004 - Central Concentration		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	922 - Comm. Schools & Student Svcs	3030 - Mcclymonds High School	9983	Restorative Justic Facilitator	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	975 - Special Education	1750 - Seed Elem	8136	Restorative Justic Facilitator	3214 - ESSER III Learning Loss, 0004 - Central Concentration		1.00	0.00	(1.00)	Filled	SEIU
Add Back	975 - Special Education	1750 - Seed Elem	8136	Restorative Justic Facilitator		0004 - Central Concentration, 6332 - CCSPP Implementation Grant	0.00	1.00	1.00	Filled	SEIU
New Position	988 - Buildings & Grounds	9880 - Buildings And Grounds	New	Roofer		8150 - Ongoing & Major Maintenance	0.00	1.00	1.00	Vacancy	BCTC
Elimination	112 - Greenleaf Elementary	1120 - Greenleaf Elementary	9626	School Enrichment Recess Coach	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Filled	SEIU
Elimination	143 - Montclair	1430 - Montclair Elementary	7771	School Enrichment Recess Coach	9337 - PTA LOCAL SCHOOLS		1.00	0.00	(1.00)	Filled	SEIU
Elimination	143 - Montclair	1430 - Montclair Elementary	7772	School Enrichment Recess Coach	9337 - PTA LOCAL SCHOOLS		1.00	0.00	(1.00)	Filled	SEIU
Increase	177 - Esperanza Academy	1770 - Esperanza Academy	9038	School Enrichment Recess Coach	0002 - Unrestricted Supplemental	6332 - CCSPP Implementation Grant	0.62	0.70	0.08	Filled	SEIU
Elimination	918 - Facilities Planning	9180 - Fac Ping & Mgt	5190	Senior Manager Construction	9655 - Measure Y Series 2021A NonTax		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	986 - Technology Services	9860 - Technology Services	8161	Senior Network Administrator	3213 - ESSER III		1.00	0.00	(1.00)	Filled	SEIU
Add Back	986 - Technology Services	9860 - Technology Services	8161	Senior Network Administrator		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	SEIU
New Position	912 - Linked Learning	9120 - Linked Learning	New	Site Liaison Work-Based Lrning		6388 - K12 Strong Workforce Grant	0.00	1.00	1.00	Vacancy	SEIU
Elimination	922 - Comm. Schools & Student Svcs	3020 - Fremont High School	8271	Site-Based Culture Climate Amb	0004 - Central Concentration		1.00	0.00	(1.00)	Filled	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8272	Site-Based Culture Climate Amb	0004 - Central Concentration		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8273	Site-Based Culture Climate Amb	0004 - Central Concentration		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8274	Site-Based Culture Climate Amb	0004 - Central Concentration		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	922 - Comm. Schools & Student Svcs	3040 - Oakland High School	8342	Site-Based Culture Climate Amb	0004 - Central Concentration		1.00	0.00	(1.00)	Vacancy	SEIU
New Position	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	New	Spec CSSS Data & Sys Mgmt		2600 - Expanded Learning Opp Programs	0.00	1.00	1.00	Vacancy	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8179	Spec District Family Engage	0004 - Central Concentration		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	9329	Spec Family Community Engage	6332 - CCSPP Implementation Grant		1.00	0.00	(1.00)	Vacancy	UAOS
Elimination	929 - Office Of Equity	9290 - Office Of Equity	7936	Spec Target Stud Grp Intervent	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8157	Spec Target Stud Grp Intervent	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8171	Spec Target Stud Grp Intervent	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	8171	Spec Target Stud Grp Intervent		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8172	Spec Target Stud Grp Intervent	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	8172	Spec Target Stud Grp Intervent		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8218	Spec Target Stud Grp Intervent	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	8218	Spec Target Stud Grp Intervent		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8436	Spec Target Stud Grp Intervent	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	8436	Spec Target Stud Grp Intervent		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	8639	Spec Target Stud Grp Intervent	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	8639	Spec Target Stud Grp Intervent		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
New Position	947 - Charter Schools Admin Office	9470 - Charter School Office	New	Special Charter School Policy		0039 - Charter Leases & Repairs	0.00	1.00	1.00	Vacancy	SEIU
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	9135	Special Community Engagement	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Specialist Behavior		9186 - First 5 Measure AA	0.00	1.00	1.00	Vacancy	SEIU
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Specialist Behavior		9186 - First 5 Measure AA	0.00	1.00	1.00	Vacancy	SEIU
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Specialist Behavior		9186 - First 5 Measure AA	0.00	1.00	1.00	Vacancy	SEIU
Elimination	928 - Opsr Counseling	9280 - Hs Linked Learning Counseling	2179	Specialist Mstr Schd Developm	0 - General Purpose-unrestricted & 0005 - Central Supplemental		1.00	0.00	(1.00)	Vacancy	SEIU
New Position	991 - Food Services	9910 - Food Services	New	Production Supervisor, Nutrition Services		5310 - Child Nutrition School Program	0.00	1.00	1.00	Vacancy	SEIU
Elimination	986 - Technology Services	9860 - Technology Services	84073.00	Specialist School Technology	0004 - Central Concentration		\$1.00	\$0.00	-\$1.00	Filled	SEIU
Add Back	986 - Technology Services	9860 - Technology Services	84073.00	Specialist School Technology		7435 - Learning Recovery-Emergency	\$0.00	\$1.00	\$1.00	Filled	SEIU
Elimination	986 - Technology Services	9860 - Technology Services	8098	Specialist School Technology	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	986 - Technology Services	9860 - Technology Services	8098	Specialist School Technology		Resource 6762 - AMIM	0.00	1.00	1.00	Filled	SEIU
Elimination	986 - Technology Services	9860 - Technology Services	8159	Specialist School Technology	3213 - ESSER III		1.00	0.00	(1.00)	Filled	SEIU
Add Back	986 - Technology Services	9860 - Technology Services	8159	Specialist School Technology		Resource 6762 - AMIM	0.00	1.00	1.00	Filled	SEIU
Elimination	986 - Technology Services	9860 - Technology Services	8160	Specialist School Technology	3213 - ESSER III		1.00	0.00	(1.00)	Filled	SEIU
Add Back	986 - Technology Services	9860 - Technology Services	8160	Specialist School Technology		Resource 6762 - AMIM	0.00	1.00	1.00	Filled	SEIU
Elimination	986 - Technology Services	9860 - Technology Services	8176	Specialist School Technology	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	986 - Technology Services	9860 - Technology Services	8176	Specialist School Technology		Resource 6762 - AMIM	0.00	1.00	1.00	Filled	SEIU
New Position	986 - Technology Services	9860 - Technology Services	New	Specialist School Technology		Resource 6762 - AMIM	0.00	1.00	1.00	Vacancy	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	5185	Specialist Translator - Arabic	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	620	Specialist Translator-Cambodia	3214 - ESSER III Learning Loss		0.50	0.00	(0.50)	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	587	Specialist Translator-Chinese	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	587	Specialist Translator-Chinese		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	7964	Specialist Translator-Chinese	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	7964	Specialist Translator-Chinese		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	975 - Special Education	9750 - Special Education	1385	Specialist Translator-Chinese	6500 - Special Education		1.00	0.00	(1.00)	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	97	Specialist Translator-Vietname	0004 - Central Concentration		1.00	0.00	(1.00)	Filled	SEIU
New Position	995 - Transportation	9950 - Transportation Services	New	Specialist Transportation		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	SEIU
Elimination	944 - Human Resources Services, Supp	9440 - Human Resources	8666	Specialist, Employee Support	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Add Back	944 - Human Resources Services, Supp	9440 - Human Resources	8666	Specialist, Employee Support		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	Confidential
Elimination	922 - Comm. Schools & Student Svcs	9220 - Community Schls & Student Serv	8215	Specialist, LGBTQ Programming	5844 - Healthy Oakland Teens		1.00	0.00	(1.00)	Filled	SEIU
New Position	933 - Oakland Athletic League (oal)	9330 - Physical Education Office	New	Specialist, Student Engagement		9334 - Measure G, Parcel Tax	0.00	1.00	1.00	Vacancy	SEIU
Elimination	965 - Middle School Network	9650 - Middle School Network	9949	Specialist, Student Engagement	9026 - SF Fdnt RobertKathryn Ridell		1.00	0.00	(1.00)	Vacancy	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	2201	SpecialistTranslator-Spanish	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	2201	SpecialistTranslator-Spanish		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	2626	SpecialistTranslator-Spanish	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	2626	SpecialistTranslator-Spanish		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	4032	SpecialistTranslator-Spanish	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	4032	SpecialistTranslator-Spanish		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	4042	SpecialistTranslator-Spanish	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Add Back	929 - Office Of Equity	9290 - Office Of Equity	4042	SpecialistTranslator-Spanish		0004 - Central Concentration	0.00	1.00	1.00	Filled	SEIU
Elimination	929 - Office Of Equity	9290 - Office Of Equity	9291	SpecialistTranslator-Spanish	3214 - ESSER III Learning Loss		1.00	0.00	(1.00)	Filled	SEIU
Elimination	901 - Chief of Staff	9010 - Chief Of Staff	1637	Sr Dir Strategic Projects	9225 - Kaiser Health&wellness W/ebcf		1.00	0.00	(1.00)	Vacancy	Confidential
New Position	910 - Early Childhood Development	9100 - Early Childhood Education	New	Sr Dir Strategic Projects		6105 - Ece-child Development Programs	0.00	1.00	1.00	Vacancy	Confidential
New Position	901 - Chief of Staff	9010 - Chief Of Staff	New	Sr Exec Asst Superintendent		9225 - Kaiser Health&wellness W/ebcf	0.00	1.00	1.00	Vacancy	Confidential
Elimination	913 - Chief of Operations	9130 - Chief Of Operations	8231	Sr Exec Asst Superintendent	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Confidential
Add Back	913 - Chief of Operations	9130 - Chief Of Operations	8231	Sr Exec Asst Superintendent		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	Confidential
Elimination	946 - Legal Counsel	9460 - General Counsel (Legal)	8310	Staff Attorney	3213 - ESSER III, 9029 - Risk Management Administrative		1.00	0.00	(1.00)	Filled	Confidential

Exhibit A: Classified Position Changes

Action	Position Funding Site	Position Location	PCN	Position	FY23-24 RSC Description	FY24-25 RSC Description	FTE (23-24)	FTE (24-25)	FTE Net Change	Status	Union
Add Back	946 - Legal Counsel	9460 - General Counsel (Legal)	8310	Staff Attorney		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	Confidential
Elimination	946 - Legal Counsel	9460 - General Counsel (Legal)	8439	Staff Attorney	3213 - ESSER III		1.00	0.00	(1.00)	Vacancy	Confidential
Add Back	946 - Legal Counsel	9460 - General Counsel (Legal)	8439	Staff Attorney		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Vacancy	Confidential
Elimination	992 - Warehouse Distribution	9920 - Warehouse/Distribution Center	8558	Stock Clerk	3213 - ESSER III		1.00	0.00	(1.00)	Filled	Teamsters
Add Back	992 - Warehouse Distribution	9920 - Warehouse/Distribution Center	8558	Stock Clerk		0000 - General Purpose-unrestricted	0.00	1.00	1.00	Filled	Teamsters
Elimination	302 - Fremont High School	3020 - Fremont High School	8293	Student Attendance Compl Offcr	3010 - Title I-Basic Grant Low Income		1.00	0.00	(1.00)	Filled	SEIU
Increase	989 - Custodial Services	9890 - Custodial Services	448	Supervisor Custodian Field	0 - General Purpose-unrestricted	0000 - General Purpose-unrestricted & 2600 - Expanded Learning Opp Programs	0.60	1.00	0.40	Filled	UAOS
Elimination	989 - Custodial Services	9890 - Custodial Services	8821	Supervisor Custodian Field	3213 - ESSER III		1.00	0.00	(1.00)	Filled	UAOS
Add Back	989 - Custodial Services	9890 - Custodial Services	8821	Supervisor Custodian Field		0000 - General Purpose-unrestricted, 2600 - Expanded Learning Opp Programs	0.00	1.00	1.00	Filled	UAOS
Elimination	989 - Custodial Services	9890 - Custodial Services	8822	Supervisor Custodian Field	3213 - ESSER III		1.00	0.00	(1.00)	Filled	UAOS
Add Back	989 - Custodial Services	9890 - Custodial Services	8822	Supervisor Custodian Field		0000 - General Purpose-unrestricted, 2600 - Expanded Learning Opp Programs	0.00	1.00	1.00	Filled	UAOS
New Position	991 - Food Services	9910 - Food Services	New	Supervisor, Menu Planner		5310 - Child Nutrition School Program	0.00	1.00	1.00	Vacancy	UAOS
Elimination	991 - Food Services	9920 - Warehouse/Distribution Center	1132	Truck Driver I	5310 - Child Nutrition School Program		0.70	0.00	(0.70)	Filled	Teamsters
Elimination	992 - Warehouse Distribution	9920 - Warehouse/Distribution Center	1132	Truck Driver I	0 - General Purpose-unrestricted		0.30	0.00	(0.30)	Filled	Teamsters
Elimination	992 - Warehouse Distribution	9920 - Warehouse/Distribution Center	3182	Truck Driver I	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Vacancy	Teamsters
Elimination	992 - Warehouse Distribution	9920 - Warehouse/Distribution Center	7972	Truck Driver I	0 - General Purpose-unrestricted		1.00	0.00	(1.00)	Filled	Teamsters
							311.08	271.03	(40.05)		

Summary by Union						
SUM of FTE Net Change Union	Action					
	Add Back	Elimination	Increase	New Position	Reduction	Grand Total
AFSCME	8.20	(23.76)		26.91	(0.59)	10.76
BCTC				1.00		1.00
Confidential	13.00	(21.00)		7.00		(1.00)
SEIU	91.80	(176.65)	2.03	48.65	(6.14)	(40.31)
Teamsters	1.00	(4.00)		2.30		(0.70)
UAOS	32.15	(62.95)	0.40	21.30	(0.70)	(9.80)
Grand Total	146.15	(288.36)	2.43	107.16	(7.43)	(40.05)

Summary by Position						
SUM of FTE Net Change Position	Action					
	Add Back	Elimination	Increase	New Position	Reduction	Grand Total
Administrative Assist I Bil		(5.00)				(5.00)
Administrative Assist II Bil	1.00	(1.50)		2.00		1.50
Administrative Assist III Bil		(1.00)		2.00		1.00
Administrative Assistant I		(4.00)		3.00		(1.00)
Administrative Assistant II		(2.00)				(2.00)
Administrative Assistant III	3.00	(4.00)				(1.00)
Analytics Spec GIS Mapping				1.00		1.00
Assistant Staffing Support	2.00	(4.00)				(2.00)
Associate Benefits				2.00		2.00
Associate Talent Development	1.00	(1.00)				0.00
Asst Newcomer Learning Lab		(9.00)		1.00		(8.00)
Asst PM Systems & Svcs	1.00	(1.00)				0.00
Attendance Specialist		(1.40)			(0.40)	(1.80)
Attendance Specialist Bil		(0.40)		1.00	(0.95)	(0.35)
Buyer		(2.00)				(2.00)
Case Manager 20	3.00	(4.70)		3.00	(0.60)	0.70
Case Manager 24		(1.00)				(1.00)

CDC Site Administrator		(1.00)			(1.00)
Chief Governance Officer		(1.00)			(1.00)
Chief Partnerships Officer	1.00	(1.00)			0.00
Clerk Typist Interm Bilingual		(0.80)			(0.80)
Clinical Liaison		(1.00)			(1.00)
Coach Career Tech Ed		(1.00)			(1.00)
Coach College/Career Pathways			0.50		0.50
Community Assistant		(1.00)			(1.00)
Community Assistant Bilingual		(1.00)			(1.00)
Community Rel Assistant I Bil			1.00		1.00
Community Relations Asst II		(1.00)			(1.00)
Community Relations Ast II Bil		(0.75)	1.00		0.25
Coord Community School Leader	1.00	(1.00)			0.00
Coord Employee Divers & Inclus	1.00	(2.00)			(1.00)
Coord Social Emotional Learn		(2.00)			(2.00)
Coordinator Business to School		(1.00)			(1.00)
Coordinator Classified			1.00		1.00
Coordinator Facilities Mgmt		(2.00)			(2.00)
Coordinator Labor	1.00	(1.00)			0.00
Coordinator Leave Management			1.00		1.00
Coordinator Outdoors Environ		(1.00)			(1.00)
Coordinator, COVID Grant	1.00	(1.00)			0.00
Coordinatr Career/College Path		(1.00)			(1.00)
Culture Keeper	2.00	(2.00)	2.00		2.00
Custodial Svcs Utility Tech	1.00	(1.00)			0.00
Data Analyst I		(1.00)			(1.00)
Deputy Chief Facilities		(1.00)			(1.00)
Dir Continuous Ed Lrning Lab	0.75	(0.75)			0.00
Dir Good Food Man&Pro		(1.00)			(1.00)
Dir Program Improvement	1.00	(1.00)	1.00		1.00
Director Programs, The Center	1.00	(1.00)			0.00

Director, Nutrition Services				1.00		1.00
Early Literacy Reading Tutor	61.80	(66.20)	0.60	9.20		5.40
Elementary Sch Secretary Small		(1.00)				(1.00)
Exec Dir District Strategy		(1.00)				(1.00)
Exec Dir Sys & Svcs Improve		0.00				0.00
Executive Director, Nutrition Services (Central Kitchen)				1.00		1.00
Facilities Attorney	1.00	(1.00)				0.00
Financial Accountant II		(1.00)				(1.00)
Fingerprint Technician	1.00	(1.00)		1.00		1.00
Food Service Assistant I		(13.16)		2.40		(10.76)
Food Service Assistant III				11.71	(0.39)	11.32
General Counsel	1.00					1.00
Instructional Supp Specialist		(1.60)				(1.60)
Labor Relations Analyst III	1.00	(2.00)				(1.00)
Lead Truck Driver				2.30		2.30
Legal Asst/Law Clerk III				1.00		1.00
Liaison Family Parent		(2.80)			(0.90)	(3.70)
Liaison Family Parent Bil		(0.50)			(0.80)	(1.30)
Library Technician		(1.00)	0.50	0.50		0.00
Manager Athletics & Activities				1.00		1.00
Manager Buildings & Grounds		(1.00)				(1.00)
Manager Central Kitch I				1.00		1.00
Manager Community Partnership	2.00	(2.00)				0.00
Manager Grants	1.00	(1.00)		2.00	(0.20)	1.80
Manager Sustainability					(0.50)	(0.50)
Mgr Central Office Accounting		(1.00)				(1.00)
Noon Supervisor		(2.80)	0.65	1.95	(1.74)	(1.94)
Office Manager				1.00		1.00
Para Educator	7.20	(9.60)		8.80	(0.20)	6.20
Partner Network				1.00		1.00
PE Attendant		(2.00)		1.00		(1.00)

PJM Process Improv Tech Svc	1.00	(1.00)				0.00
Principal Account Clerk		(1.00)				(1.00)
Procurement Analyst				2.00		2.00
Production Assistant10				2.00		2.00
Production Supervisor, Nutrition Services				1.00		1.00
Prog Mgr AA Female Excellence	1.00	(1.00)				0.00
Prog Mgr Community Schools11				5.00		5.00
Prog Mgr Newcomer & Refuge		(1.00)				(1.00)
Prog Mgr PEC Special Projects		(1.00)				(1.00)
Prog Mgr Restorative Justice	1.00	(1.00)				0.00
Prog Mgr Sustain & Energy Effi		(1.00)				(1.00)
Prog Mgr, Attendance and Dspln		(1.00)				(1.00)
Program Assistant III	1.00	(1.00)				0.00
Program Manager Classified		(1.00)				(1.00)
Program Manager CTE				2.00		2.00
Program Manager Grants	1.00	(1.00)		0.80		0.80
Program Manager, School Gardens	1.00	(2.00)				(1.00)
Program Mgr Behavioral Health				1.00		1.00
Program Mgr Community School	16.40	(26.20)		3.00		(6.80)
Project Manager Facilities Pln				1.00		1.00
Receptionist Bilingual		(1.00)				(1.00)
Regional Fam Engage Liaison		(1.00)				(1.00)
Research Assoc Disproportion		(1.00)				(1.00)
Restorative Justic Facilitator	2.00	(11.70)	0.20	6.00	(0.75)	(4.25)
Roofer				1.00		1.00
School Enrichment Recess Coach		(3.00)	0.08			(2.92)
Senior Manager Construction		(1.00)				(1.00)
Senior Network Administrator	1.00	(1.00)				0.00
Site Liaison Work-Based Lrning				1.00		1.00
Site-Based Culture Climate Amb		(5.00)				(5.00)
Spec CSSS Data & Sys Mgmt				1.00		1.00

Spec District Family Engage		(1.00)				(1.00)
Spec Family Community Engage		(1.00)				(1.00)
Spec Target Stud Grp Intervent	5.00	(7.00)				(2.00)
Special Charter School Policy				1.00		1.00
Special Community Engagement		(1.00)				(1.00)
Specialist Behavior				3.00		3.00
Specialist Mstr Schd Developm		(1.00)				(1.00)
Specialist School Technology	\$5.00	-\$5.00		1.00		\$1.00
Specialist Translator - Arabic		(1.00)				(1.00)
Specialist Translator-Cambodia		(0.50)				(0.50)
Specialist Translator-Chinese	2.00	(3.00)				(1.00)
Specialist Translator-Vietname		(1.00)				(1.00)
Specialist Transportation				1.00		1.00
Specialist, Employee Support	1.00	(1.00)				0.00
Specialist, LGBTQ Programming		(1.00)				(1.00)
Specialist, Student Engagement		(1.00)		1.00		0.00
SpecialistTranslator-Spanish	4.00	(5.00)				(1.00)
Sr Dir Strategic Projects		(1.00)		1.00		0.00
Sr Exec Asst Superintendent	1.00	(1.00)		1.00		1.00
Staff Attorney	2.00	(2.00)				0.00
Stock Clerk	1.00	(1.00)				0.00
Student Attendance Compl Offcr		(1.00)				(1.00)
Supervisor Custodian Field	2.00	(2.00)	0.40			0.40
Supervisor, Menu Planner				1.00		1.00
Truck Driver I		(3.00)				(3.00)
Grand Total	146.15	(288.36)	2.43	107.16	(7.43)	(40.05)

