



Business Services Division Memo

To: Kyla Johnson-Trammell, Superintendent
Jennifer Brouhard, President
Valarie Bachelor, Vice-President
Oakland Unified School District Governing Board

From: Lisa Grant Dawson, Chief Business Officer
Ryan Nguyen, Interim Chief Financial Officer

Subject: Fiscal Analysis of Resolution #2425-0084

Date: March 26, 2025

Dear Superintendent Johnson-Trammell, President Brouhard, and Vice-President Bachelor,

This memo is intended to respond to Resolution [#2425-0084 Directing Alternative Budget Adjustments for 2025-27](#).

The Oakland Unified School District (OUSD) Board of Education has established Board Policy 9322.1, titled "Fiscal Impact Analysis," to ensure that all board initiatives and resolutions are evaluated for their financial implications. This policy mandates that before any new board policy, amendments, resolutions, or proposals are presented for a vote, a comprehensive fiscal impact analysis must be conducted. The analysis, per the policy, should include:

- **Description of Salaries, Goods, and Services:** Detailing the financial resources required for implementation.
- **Source(s) of Funding:** Identifying where the funds will be sourced from.
- **Funding Amounts:** Specifying both one-time and ongoing financial commitments.
- **Impact on Other Programs or Services:** Assessing any potential effects on existing district programs or services due to fund reallocations.

This fiscal analysis requirement does not apply if the proposed increase in total expenditures is less than \$100,000 compared to the district's most recently adopted budget.

Resolution [2425-0129A](#), adopted on December 13, 2024, pertains to the approval of budget-balancing solutions for the 2025-26 fiscal year. The resolution outlines various budget adjustment options aimed at addressing the district's fiscal challenges. The Budget and Finance Committee has discussed the introduction of these solutions, with meetings held on February 6, 2025, and March 6, 2025, to review and deliberate on the proposed actions. These agenda items were placed on the Board Agenda on March 12, 2025 and March 18, 2025. This item will return to the Board for action on March 26, 2025.

In alignment with Board Policy 9322.1, a fiscal impact analysis is being submitted for Resolution 2425-0084, which directs alternative budget adjustments for the 2025-27 period. This analysis was discussed with the resolution's authors to ensure clarity on intent and desired outcomes. The discussions aimed to address concerns about financial implications and ensure that the proposed budget adjustments are both transparent and equitable. District staff who would be directly responsible to

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operationalize this resolution had the opportunity to speak to the authors on March 18, 2025, prior to the Board meeting. The

The district remains committed to fiscal sustainability, recognizing that a financially healthy district is crucial for providing necessary resources and services to students, especially those with the greatest need. Efforts are ongoing to balance the budget effectively while minimizing adverse impacts on educational programs and services.

The summary fiscal and operational analysis for this Resolution is as follows:

1. The District is directed to cap the total expenditures on Services and Contracts at \$125 million, with a priority placed on legally mandated services, necessary services directly impacting school sites and outside legal contracts for the SY, 24-25, 25-26 and 26-27

- The discussion regarding the amount of the cap resulted in the notation that the District has not spent \$125 million in Services in Contracts in the last five years. The District shared verbally that the prior year and projection as of second interim does not result in the same understanding; however, the intent to reduce the spending of contracts was noted with a general understanding of the priority areas listed. There was no analysis provided to clarify the methodology to achieve the cap; therefore, it is not clear if the Services and Contracts was specific to any single object code range. The District is interpreting it as all Services and Operating Expenditures that fit within the 5000 object codes. These are areas of clarification that were unable to be achieved as this portion of the resolution is not specific and does not name a specific object range(s). It is also understood from the authors that this includes Unrestricted and Restricted General Fund resources.

The historical and current Budget Summary for the Unrestricted and Restricted General Fund for the Services and Other Operating Expenditures Object Codes (5000's) are. Again, we have spent more than \$125M, but will also see this spending subside based on our allocations. The District has \$15.3M Remaining that it can spend in 2024-25. This amount does not include the \$51M in encumbrances, as we will need to prioritize which spending needs to occur and adjust encumbrance projections to meet the cap as we can amend services and contracts.

OUSD Current and Historical General Fund 5000 Budget and Expenditures - 2024-25 Data As of March 19, 2025 - 5000's

Year	UnRestricted				Restricted				Combined			Remaining Distance from CAP \$125M
	Revised Budget Second Interim	Encumbered	Expenditure	Account Balance	Revised Budget Second Interim	Encumbered	Expenditure	Account Balance	Total Revised Budget	Total Encumbered	Total Current Expenditures	
2024-25	\$67,915,831	\$7,135,285	\$38,748,117	\$22,032,429	\$138,748,644	\$43,519,245	\$70,971,775	\$24,257,624	\$206,664,475	\$50,654,530	\$109,719,893	\$15,280,107
Year	Final Revised Budget		Actual Expenditures	Final Account Balance	Final Revised Budget		Actual Expenditures	Final Account Balance	Total Revised Budget		Final Actual Expenditures	
2023-24	\$50,090,393		\$47,180,278	\$2,910,115	\$153,564,106		\$134,942,405	\$18,621,701	\$203,654,499	\$0	\$182,122,683	
2022-23	\$49,466,996		\$39,867,468	\$9,599,528	\$146,542,200		\$103,187,578	\$43,354,622	\$196,009,195	\$0	\$143,055,046	
2021-22	\$30,137,658		\$30,826,730	-\$689,072	\$116,504,919		\$90,247,780	\$26,257,139	\$146,642,577	\$0	\$121,074,510	
2020-21	\$26,483,710		\$27,342,184	-\$858,474	\$68,819,716		\$62,626,156	\$6,193,560	\$95,303,426	\$0	\$89,968,340	
2019-20	\$38,482,543		\$35,274,142	\$3,208,401	\$61,384,414		\$57,562,527	\$3,821,886	\$99,866,957	\$0	\$92,836,669	
2018-19	\$37,954,659		\$37,318,676	\$635,684	\$64,373,996		\$56,976,141	\$7,397,855	\$102,328,656	\$0	\$94,294,817	

The net change in budget allocations over time has been due to resources the District has been awarded, spent, and continues to spend. Restricted resources in response to the pandemic were received in 2020-21-2023-24, in addition to Community School, Learning Recovery, Expanded Learning as larger funds received. The District has additionally received Prop 28, Equity Multiplier as additional short term grants. Many of these grants will expire or be fully expended by 2026-27. The Cap will therefore extend the spending of these resources, yet won't change the total resources available. LCFF resources in the Unrestricted General Fund will continue to grow due COLA, yet, cost factors are growing faster; therefore also limiting budgets that will be spent over time. Essentially, lack of funding and reduced budgets will cap the budget available to spend.

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- March 31 - April 25, 2025 - Host new budget meetings for sites and departments who have budgets in the services and to revise their 2024-25 budget prior to Third Interim presentation and 2025-26 budgets prior to adoption.
 - Implement all changes in the current year and recommend new meetings with site SSC's prior to the draft LCAP and Budget being prepared for review by PSAC for any impacts to current and projected investments in these areas that may be in progress.
 - Communicate with all potential vendors of the ¾ year spending reductions and future spending reductions in light of the CAP.
- Implement the changes in the current and future year budgets.
- Mitigate the risk to the third interim and budget on time despite this impact to budget development.
 - *Financial Impact:* Reduced spending in the UnRestricted General Fund & staff time to modify the budgets being reconciled and built with the current Budget Balancing Solutions. Balances remaining in resources that are specific to a targeted area per the funding
 - *Operational Impact:* Reduced Program Activity and Implementation
 - *New Implementations:* Updates to the Board on the District's progress on meeting or areas of concern to meet the cap.

2. The District is directed to cap all confidential employee salary expenditures at \$20 million in the unrestricted general fund and \$5 million in restricted funds for the SY 25-26 and 26-27.

- Per conversations with authors and District staff, the District is interpreting "salary expenditures" as annual salary schedule placement costs and not including coinciding benefits, additional compensation/addons, longevity, or vacation payouts for applicable confidential members. The current confidential salary expenditures for the 2024-25 fiscal year.

Fund	Resource Type	Site Type	SALARY AMOUNT		SALARY+BENEFITS
			SUM of FTE Authc	SUM of Account Amount	SUM of Total Comp
010 - General Fund	Unrestricted	Central Office	110.20	15,879,762.24	\$22,775,237.00
	Unrestricted Total		110.20	15,879,762.24	\$22,775,237.00
	Restricted	Central Office	20.70	2,210,789.02	\$3,840,813.70
	Restricted Total		20.70	2,210,789.02	\$3,840,813.70
010 - General Fund Total			130.90	18,090,551.26	\$26,616,050.70
Grand Total			130.90	18,090,551.26	\$26,616,050.70

Based on the current 2024-25 staffing of filled and vacant positions, the District has \$18M in Unrestricted budgeted for 110.2 FTE and \$2.2M for 20.7 FTE. The District has also reduced Confidential Positions in its 2025-26 budget and **should be able to** manage the cap for the next two years, but will apprise the Board accordingly. Confidential staffing comprises 3% of total OUSD staffing. Adjustments to salaries and staffing needs will result in reductions of FTE accordingly which will require additional program adjustments.

- *Financial Impact:* Reduced Spending. The District staff has to review the current staffing and evaluate if we are currently under or over the established cap.



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- *Operational Impact:* Reduced staffing as applicable to the cap which may impact the type of position responsible for program and operational tasks and may require work to go away or work shifted to remaining confidential employees.
- *New Implementations:* Additional reporting regarding the cap on confidential employee salaries at Interim intervals or as often as required.

3. The District shall cap total unrestricted expenditures for books and supplies to \$16 million in SY 24-25, and \$17 million in SY 25-26 and 26-27.

- The Current 2024-25 fiscal year and comparison to 2019-20 is illustrated below to provide the historical and projected spending against the Cap being proposed. The District has already spent \$2.8M over the Cap to date, but can seek to reduce what is encumbered and planned to spend by June 30th. The revision would be provided to the Board. The District spent \$19.3M in the 2019-20 year, where spending continued despite the onset of the pandemic. District staff have heard from some Board members that the increase in spending should not correlate to the pandemic as of this time. There are proposed reductions to Books and Supplies total in the 2025-26 fiscal year that the District will compare to the proposed Cap of \$16M; however, the District must invest and account for items in the proper object code; therefore, it is unknown if and how much the District will be able to meet this cap being that it is lower than pre-pandemic and additional funding allocated to school Districts since 2019-20

OUSD Current and Historical General Fund 4000, Books and Supplies, Budget and Expenditures - 2024-25 Data As of March 19, 2025

Year	UnRestricted				Restricted				Combined			
	Revised Budget	Encumbered	Expenditure	Account Balance	Revised Budget	Encumbered	Expenditure	Account Balance	Total Revised Budget	Total Encumbered	Total Current Expenditures	Remaining Distance from CAP \$16M
2024-25	\$26,116,196	\$1,413,438	\$9,402,870	\$15,299,889	\$39,214,194	\$2,573,448	\$9,457,306	\$27,183,440	\$65,330,390	\$3,986,886	\$18,860,175	-\$2,860,175
2019-20	\$10,518,237		\$8,612,955	\$1,905,281	\$10,800,162	\$0	\$10,697,809	102353.05	\$21,318,399	\$0	\$19,310,764	

The District spent \$19.3M in total Books and Supplies in 2019-20, which is \$3.3M higher than the cap proposed. The 2019-20 year is being used as a comparison as it has been referenced as a benchmark year of spending with references to increases over the last five years as well. The District received \$14M more in Concentration funding, due to a change in the LCFF Formula by the State in 2021-22. This and the concentration funding would account for part of the increase. The District also made reductions to build the available balance in Object 4394, which will be released pending this resolution. It was reserved for pending agreements that may be reached by Bargaining units who had not bargained since 2022-23, post OEA increase.

- The District will follow the same procedures in addition to releasing the funds reserved in Object 4394, which was reserved for pending labor negotiations as this cap is also a ¾ year cap. Additionally, the District will make modifications to sites and instructions for any final spending and requisitions for the 2024-25 fiscal year.
- March 31 - April 25, 2025 - Host new budget meetings for sites and departments who have budgets in the services and to revise their 2024-25 budget prior to Third Interim presentation and 2025-26 budgets prior to adoption.
 - Implement all changes in the current year and recommend new meetings with site SSC's prior to the draft LCAP and Budget being prepared for review by PSAC
 - for any impacts to current and projected investments in these areas that may be in progress.
 - Communicate with all potential vendors of the ¾ year spending reductions and future spending reductions in light of the CAP.
- Implement the changes in the current and future year budgets.
- Mitigate the risk to the third interim and budget on time despite this impact to budget development.



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- *Financial Impact:* Reduced Spending. The District staff has to review the projected 2025-26 allocations, but presumes it is already over the cap as illustrated in 2024-25 and 2019-20.
- *Operational Impact:* Materials and supplies required versus requested must be evaluated in addition to as shared in Attachment B and C, the District continuing to review areas of efficiency in spending.
- *New Implementations:* Additional reporting regarding the cap on Books and Supplies at Interim intervals or as often as required.

4. The District shall cut \$500k from Travel, Conferences and Memberships for SY 25-26 and 26-27.

- The District will review the planned budget items to confirm where we can adjust budgeted spending for the 2025-26 and 2026-27 Fiscal Year. This view below reflects the 2024-25 Fiscal year to provide context of where we stand today using the proposed reduced spending. As of March 2025, the District is \$284K away from the reduced limit of spending for both object code ranges from \$1.8M to \$1.3M. Some reductions may have already occurred in these object areas during budget development, but the District is still analyzing and preparing the 2025-26 Budget.
- The District will follow the same procedures listed above for Services and Operating Expenditures and include the Object Codes 5200 and 5300 with the limited cap that per the discussions with the authors of this resolution are included within the \$125M total cap.
 - March 31 - April 25, 2025 - Host new budget meetings for sites and departments who have budgets in the services and to revise their 2024-25 budget prior to Third Interim presentation and 2025-26 budgets prior to adoption.
 - Implement all changes in the current year and recommend new meetings with site SSC's prior to the draft LCAP and Budget being prepared for review by PSAC for any impacts to current and projected investments in these areas that may be in progress.
 - Communicate with all potential vendors of the ¾ year spending reductions and future spending reductions in light of the CAP.
 - Implement the changes in the current and future year budgets.
 - Mitigate the risk to the third interim and budget on time despite this impact to budget development.
 - *Financial Impact:* Reduced Spending. The District staff will review the projected 2025-26 allocations, but presumes it is already over the cap as illustrated in 2024-25.
 - *Operational Impact:* Prioritization of required Travel and Conferences and requirements for Membership and Dues must be evaluated in addition to as shared in Attachment B and C, the District continuing to review areas of efficiency in contracts, spending, and services.



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- **New Implementations:** Additional reporting regarding the cap on Services and Operating Expenditures at Interim intervals or as often as required.

	UnRestricted					Restricted				Combined				Reduce by \$500K	Remaining Balance from the Reduction \$500K w/Encum
	Year	Revised Budget	Encumbered	Expenditure	Account Balance	Revised Budget	Encumbered	Expenditure	Account Balance	Total Revised Budget	Total Encumbered	Total Current Expenditures			
5200 - Travel & Conferences	2024-25	\$89,304	\$2,555	\$23,985	\$62,765	\$686,874	\$64,998	\$132,929	\$488,947	\$776,178	\$67,553	\$156,914		0	
5300 - Dues and Memberships	2024-25	\$791,248	\$17,626	\$601,921	\$171,700	\$210,308	\$10,180	\$139,568	\$60,559	\$1,001,556	\$27,807	\$741,490		0	
Total										\$1,777,734	\$95,359	\$898,404	\$1,277,734	\$283,971	

5. Provided that the District meets its general fund reserve requirements per statute and board policies, if new ongoing funds for 2025-2026 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: a. To alert the Board of Education; and b. Bring forth recommendations regarding the use of such ongoing funds that are consistent with Board Policies, feasible, and which prioritize the restoration of employee positions subject to layoff effective with the 2025-2026 school year.

- **Financial Impact:** Potential additional ongoing revenue which has not been identified as of Second Interim. Potential restoration and expenditure of employee positions.
- **Operational Impact:** Development of a plan and strategy for recommendation to the Board of the use of ongoing resources and the restoration of positions previously listed on the Reduction in Force.
- **New Implementation:** Revised methods of evaluation of new ongoing dollars and the investments that potentially could be made.

The overall reductions and modifications will be determined as the District is able to confer with all affected sites and departments. As shared with the board authors, this request was not provided prior to the allocations of one pagers in the Fall and Winter; thus, the impact ultimately reaching the Board's established goal with this resolution may be challenging, but the District will continue to work through a process being mindful of the timelines established for budget revisions, year end spending, and budget and LCAP adoption deadlines.

Summary of 4000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Site Type	(Multiple Items)
Classification	4 - Books & Supplies

Resource Type	Object Code	Data			
		Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Unrestricted	4100 Textbooks	\$8,080,118	210.41	1,599,087.19	6,480,820.10
	4200 Books-other Than Textbooks	\$267,213	20,495.66	70,681.02	176,036.76
	4301 Copier Paper	\$10,827	2,916.05	7,823.71	86.97
	4304 Classroom Supplies	\$110,092	13,782.64	49,664.75	46,644.42
	4305 Custodial Supplies	\$907,707	79,554.31	431,647.98	396,504.88
	4307 B&G Supplies/Materials	\$420,000	573.30	414,638.27	4,788.43
	4310 Materials and Supplies	\$2,508,134	453,670.81	1,273,872.34	780,590.94
	4311 Meeting Refreshments	\$798,851	86,557.12	418,208.19	294,085.72
	4314 Student Incentives	\$6,700	.00	6,699.93	.00
	4315 Computer Supplies	\$1,596,250	55,879.32	563,040.50	977,330.42
	4318 Central Office Supplies	\$247,844	39,322.59	61,517.45	147,004.45
	4319 Staff Refreshments	\$1,500	749.70	748.60	1.70
	4320 Copier/duplication Supplies	\$0	.00	.00	.00
	4330 Gasoline	\$137,000	53,505.01	55,283.21	28,211.78
	4340 I.d. Badges	\$16,371	8,371.20	8,000.00	.00
	4368 Reprsupp Vehicle	\$12,000	.00	.00	12,000.00
	4375 Testing Materials	\$95,000	.00	53,636.00	41,364.00
	4376 Fee Reimbursements	\$87,082	79.60	10,136.76	76,865.88
	4380 Uniforms	\$155,711	66,013.51	70,575.69	19,122.04
	4391 Carryover - Prior Year	\$198,102	.00	.00	198,102.16
	4394 Reserve Budget Dev	\$5,121,922	.00	.00	5,121,921.85
	4395 Budget Adoption Adjustment	\$0	.00	.00	.00
	4396 Professional Development	\$12,500	.00	4,500.00	8,000.00
	4397 Fall Revisions	-\$17,515	.00	.00	-17,515.30
	4399 Unallocated	\$107,104	.00	.00	107,103.78
	4410 Equipment < \$5,000	\$373,767	39,597.56	180,992.96	153,176.70
	4420 Computer < \$5,000	\$4,419,616	483,403.28	3,753,706.30	182,506.04
	4425 Duplicating Equip < \$5,000	\$14,089	.00	15,788.37	-1,699.34
	4432 Furniture < \$5,000	\$421,366	8,755.84	352,620.44	59,989.34
	4474 Audio Visual Equip < \$5,000	\$6,845	.00	.00	6,845.00
Unrestricted Total		\$26,116,196	1,413,437.91	9,402,869.66	15,299,888.72
Restricted	4100 Textbooks	\$4,112,432	11,858.42	2,150,784.33	1,949,789.00
	4200 Books-other Than Textbooks	\$1,361,561	136,525.67	250,207.96	974,827.02
	4300 Materials & Supplies	\$650,000	.00	.00	650,000.00
	4304 Classroom Supplies	\$437,636	153,645.99	189,476.19	94,514.01
	4305 Custodial Supplies	\$107,638	19,515.66	12,900.03	75,222.78
	4307 B&G Supplies/Materials	\$2,185,262	458,107.76	1,435,591.61	291,562.98
	4309 Painting Supplies	\$685	655.30	.00	29.97
	4310 Materials and Supplies	\$2,991,418	402,593.67	732,679.24	1,856,144.83
	4311 Meeting Refreshments	\$1,003,325	121,110.56	273,212.44	609,001.65
	4312 Parent Engage Refreshments	\$7,780	2,757.32	3,068.48	1,954.20
	4314 Student Incentives	\$49,512	5,191.62	7,265.74	37,054.58
	4315 Computer Supplies	\$151,058	138,315.29	4,537.07	8,205.17
	4318 Central Office Supplies	\$1,796,747	119,351.95	793,408.12	883,986.75
	4319 Staff Refreshments	\$4,433	749.70	1,895.20	1,787.96
	4330 Gasoline	\$228,042	73,442.99	141,539.83	13,059.25
	4352 Periodicals	\$4,764	.00	4,763.88	.00
	4375 Testing Materials	\$244,950	28,362.94	211,506.27	5,080.44
	4376 Fee Reimbursements	\$201,318	10,262.00	142,874.17	48,181.46
	4380 Uniforms	\$372,499	86,376.72	262,154.02	23,968.13
	4390 Carryover - Future	\$680,312	.00	.00	680,311.83
	4391 Carryover - Prior Year	\$4,828,234	.00	.00	4,828,234.23
	4394 Reserve Budget Dev	\$7,417,883	.00	.00	7,417,882.95
	4396 Professional Development	\$290,063	815.00	16,691.00	272,557.44
	4397 Fall Revisions	\$9,120	.00	.00	9,120.03

Summary of 4000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Site Type	(Multiple Items)
Classification	4 - Books & Supplies

Resource Type	Object Code	Data			
		Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Restricted	4399 Unallocated	\$5,122,244	.00	.00	5,122,244.22
	4400 Non-capitalized Equipment	\$667	.00	667.00	.00
	4410 Equipment < \$5,000	\$1,054,788	279,904.43	200,443.74	574,440.29
	4420 Computer < \$5,000	\$3,630,607	454,371.93	2,547,447.79	628,786.83
	4425 Duplicating Equip < \$5,000	\$11,347	.00	.00	11,346.54
	4430 Educational Technology	\$0	.00	.00	.00
	4432 Furniture < \$5,000	\$168,548	48,505.74	61,081.44	58,961.29
	4474 Audio Visual Equip < \$5,000	\$84,622	21,027.20	13,110.15	50,484.45
	4302 Copier Supplies	\$4,700	.00	.00	4,700.00
Restricted Total		\$39,214,194	2,573,447.86	9,457,305.70	27,183,440.28
Grand Total		\$65,330,390	3,986,885.77	18,860,175.36	42,483,329.00

Summary of 4000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Classification	4 - Books & Supplies

Site Type	Resource Type	Object Code	Data			
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Elementary School	Unrestricted	4100 Textbooks	\$9,271	.00	9,221.25	49.50
		4200 Books-other Than Textbooks	\$35,207	12,409.20	14,314.82	8,482.93
		4304 Classroom Supplies	\$82,592	13,782.64	37,661.26	31,147.91
		4310 Materials and Supplies	\$851,155	140,283.78	442,013.98	268,856.99
		4311 Meeting Refreshments	\$57,419	1,956.55	42,761.75	12,700.44
		4315 Computer Supplies	\$390	.00	352.78	37.22
		4318 Central Office Supplies	\$250	.00	.00	250.00
		4319 Staff Refreshments	\$1,500	749.70	748.60	1.70
		4380 Uniforms	\$9,692	1,057.89	5,633.43	3,000.47
		4394 Reserve Budget Dev	\$76,675	.00	.00	76,674.79
		4397 Fall Revisions	\$13,153	.00	.00	13,153.25
		4399 Unallocated	\$42,584	.00	.00	42,583.74
		4410 Equipment < \$5,000	\$78,986	2,965.97	68,457.10	7,562.44
		4420 Computer < \$5,000	\$2,400	.00	.00	2,400.00
		4425 Duplicating Equip < \$5,000	\$11,286	.00	12,985.26	-1,699.34
		4432 Furniture < \$5,000	\$0	444.44	.00	-444.44
		Unrestricted Total	\$1,272,558	173,650.17	634,150.23	464,757.60
	Restricted	4200 Books-other Than Textbooks	\$165,111	25,000.98	83,019.81	57,090.46
		4304 Classroom Supplies	\$15,726	10,782.86	.00	4,943.54
		4310 Materials and Supplies	\$725,148	85,513.63	162,191.74	477,442.43
		4311 Meeting Refreshments	\$91,870	5,515.62	23,318.00	63,036.44
		4312 Parent Engage Refreshments	\$7,310	2,757.32	3,068.48	1,484.20
		4314 Student Incentives	\$28,438	.00	.00	28,437.50
		4318 Central Office Supplies	\$30,875	5,504.70	4,662.06	20,708.48
		4319 Staff Refreshments	\$1,500	749.70	748.60	1.70
		4352 Periodicals	\$4,764	.00	4,763.88	.00
		4380 Uniforms	\$4,110	.00	.00	4,109.79
		4391 Carryover - Prior Year	\$714,114	.00	.00	714,114.23
		4394 Reserve Budget Dev	\$691,972	.00	.00	691,972.28
		4396 Professional Development	\$4,500	.00	4,500.00	.00
		4397 Fall Revisions	\$3,195	.00	.00	3,195.03
		4399 Unallocated	\$546,448	.00	.00	546,448.46
		4410 Equipment < \$5,000	\$71,239	15,499.12	21,997.54	33,742.04
		4420 Computer < \$5,000	\$48,623	9,375.57	24,953.66	14,294.01
		4425 Duplicating Equip < \$5,000	\$1,100	.00	.00	1,100.00
		4432 Furniture < \$5,000	\$31,399	11,090.82	3,170.17	17,138.01
		4474 Audio Visual Equip < \$5,000	\$13,264	385.02	12,879.11	.02
		Restricted Total	\$3,200,707	172,175.34	349,273.05	2,679,258.62
Elementary School Total			\$4,473,265	345,825.51	983,423.28	3,144,016.22
Middle School	Unrestricted	4200 Books-other Than Textbooks	\$14,301	1,156.94	8,144.48	5,000.00
		4310 Materials and Supplies	\$354,992	62,724.63	214,379.17	77,888.30
		4311 Meeting Refreshments	\$76,320	6,427.27	35,067.50	34,825.23
		4315 Computer Supplies	\$1,000	.00	.00	1,000.00
		4380 Uniforms	\$43,119	.00	36,838.85	6,280.31
		4394 Reserve Budget Dev	\$112,997	.00	.00	112,997.39
		4397 Fall Revisions	-\$25,413	.00	.00	-25,412.84
		4399 Unallocated	\$8,402	.00	.00	8,402.15
		4410 Equipment < \$5,000	\$27,895	11,518.83	9,497.21	6,878.77
		4420 Computer < \$5,000	\$33,070	.00	1,131.65	31,938.62
		4432 Furniture < \$5,000	\$5,546	1,912.71	3,633.01	.00
		Unrestricted Total	\$652,230	83,740.38	308,691.87	259,797.93
	Restricted	4200 Books-other Than Textbooks	\$74,313	18,819.85	30,423.72	25,069.01
		4304 Classroom Supplies	\$84,833	21,784.41	40,659.13	22,389.90
		4310 Materials and Supplies	\$540,428	60,220.24	100,795.72	379,411.84
		4311 Meeting Refreshments	\$51,755	4,152.90	10,148.71	37,453.77
4315 Computer Supplies		\$2,400	2,394.63	.00	5.37	

Summary of 4000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Classification	4 - Books & Supplies

Site Type	Resource Type	Object Code	Data			
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Middle School	Restricted	4318 Central Office Supplies	\$12,803	697.15	.00	12,105.36
		4319 Staff Refreshments	\$2,933	.00	1,146.60	1,786.26
		4380 Uniforms	\$53,818	33,163.58	20,654.88	.00
		4390 Carryover - Future	\$92,879	.00	.00	92,878.78
		4391 Carryover - Prior Year	\$824,207	.00	.00	824,206.62
		4394 Reserve Budget Dev	\$509,039	.00	.00	509,039.33
		4397 Fall Revisions	\$1,975	.00	.00	1,975.00
		4399 Unallocated	\$219,238	.00	.00	219,237.68
		4410 Equipment < \$5,000	\$192,997	71,746.95	10,243.63	111,006.34
		4420 Computer < \$5,000	\$318,483	168,360.66	143,025.46	7,097.29
		4425 Duplicating Equip < \$5,000	\$10,247	.00	.00	10,246.54
		4430 Educational Technology	\$0	.00	.00	.00
		4432 Furniture < \$5,000	\$17,321	.00	17,320.77	.00
		4474 Audio Visual Equip < \$5,000	\$25,000	16,509.29	.00	8,490.71
		Restricted Total	\$3,034,668	397,849.66	374,418.62	2,262,399.80
	Middle School Total			\$3,686,898	481,590.04	683,110.49
High School	Unrestricted	4200 Books-other Than Textbooks	\$11,540	1,106.21	4,225.82	6,207.87
		4301 Copier Paper	\$10,827	2,916.05	7,823.71	86.97
		4304 Classroom Supplies	\$27,500	.00	12,003.49	15,496.51
		4310 Materials and Supplies	\$344,076	76,487.18	173,430.85	94,157.48
		4311 Meeting Refreshments	\$86,503	23,003.50	23,998.70	39,500.85
		4314 Student Incentives	\$6,700	.00	6,699.93	.00
		4315 Computer Supplies	\$600	.00	.00	600.00
		4340 I.d. Badges	\$16,371	8,371.20	8,000.00	.00
		4380 Uniforms	\$22,900	3,766.87	14,194.38	4,939.04
		4394 Reserve Budget Dev	\$83,591	.00	.00	83,590.69
		4397 Fall Revisions	-\$5,256	.00	.00	-5,255.71
		4399 Unallocated	\$44,682	.00	.00	44,682.19
		4410 Equipment < \$5,000	\$11,175	1,400.92	960.62	8,813.46
		4420 Computer < \$5,000	\$20,709	9,761.75	3,709.41	7,238.25
		4425 Duplicating Equip < \$5,000	\$2,803	.00	2,803.11	.00
		4432 Furniture < \$5,000	\$6,619	619.53	5,999.63	.00
		Unrestricted Total	\$691,340	127,433.21	263,849.65	300,057.60
	Restricted	4200 Books-other Than Textbooks	\$146,944	33,167.38	31,768.64	82,008.26
		4304 Classroom Supplies	\$283,163	106,228.55	124,149.85	52,784.57
		4309 Painting Supplies	\$685	655.30	.00	29.97
		4310 Materials and Supplies	\$328,290	71,742.29	59,840.48	196,707.55
		4311 Meeting Refreshments	\$132,973	10,191.58	18,716.38	104,064.95
		4312 Parent Engage Refreshments	\$470	.00	.00	470.00
		4314 Student Incentives	\$12,996	5,191.62	5,446.36	2,358.38
		4315 Computer Supplies	\$15,528	3,920.66	3,407.20	8,199.80
		4318 Central Office Supplies	\$34,918	1,359.24	1,386.75	32,172.26
		4375 Testing Materials	\$12,432	.00	12,432.00	.00
		4380 Uniforms	\$2,850	2,991.69	.00	-141.69
		4390 Carryover - Future	\$335,735	.00	.00	335,734.57
		4391 Carryover - Prior Year	\$1,051,696	.00	.00	1,051,695.84
		4394 Reserve Budget Dev	\$277,224	.00	.00	277,224.40
		4396 Professional Development	\$759	.00	444.00	315.00
		4397 Fall Revisions	\$2,370	.00	.00	2,370.00
		4399 Unallocated	\$2,028,490	.00	.00	2,028,489.87
		4410 Equipment < \$5,000	\$207,531	99,850.25	60,784.61	46,896.07
		4420 Computer < \$5,000	\$541,715	173,517.94	112,897.38	255,300.08
		4432 Furniture < \$5,000	\$14,229	4,312.86	7,613.48	2,302.34
		4474 Audio Visual Equip < \$5,000	\$3,858	3,857.65	.00	.00
		4302 Copier Supplies	\$4,700	.00	.00	4,700.00
		Restricted Total	\$5,439,556	516,987.01	438,887.13	4,483,682.22

**Summary of 4000 Object Codes
Data by Fund, Site Type - Expenditures**

Fund	01 General Fund
Classification	4 - Books & Supplies

Site Type	Resource Type	Object Code	Data			
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
High School Total			\$6,130,897	644,420.22	702,736.78	4,783,739.82
Alternative Ed	Unrestricted	4200 Books-other Than Textbooks	\$1,328	328.20	.00	1,000.00
		4310 Materials and Supplies	\$75,387	6,913.79	36,983.85	31,488.94
		4311 Meeting Refreshments	\$5,000	374.79	1,319.64	3,305.57
		4399 Unallocated	\$0	.00	.00	.00
		4432 Furniture < \$5,000	\$1,000	599.56	.00	400.44
	Unrestricted Total		\$82,715	8,216.34	38,303.49	36,194.95
	Restricted	4200 Books-other Than Textbooks	\$7,773	2,026.70	5,744.37	1.47
		4304 Classroom Supplies	\$34,339	13,385.98	12,023.81	8,928.74
		4310 Materials and Supplies	\$13,476	2,710.63	7,475.74	3,289.37
		4311 Meeting Refreshments	\$17,125	2,199.05	4,426.43	10,499.84
		4314 Student Incentives	\$2,000	.00	1,819.38	180.62
		4315 Computer Supplies	\$1,130	.00	1,129.87	.00
		4390 Carryover - Future	\$22,162	.00	.00	22,161.77
		4391 Carryover - Prior Year	\$119,836	.00	.00	119,836.47
		4394 Reserve Budget Dev	\$82,829	.00	.00	82,829.12
		4397 Fall Revisions	\$1,580	.00	.00	1,580.00
		4399 Unallocated	\$52,774	.00	.00	52,773.82
		4400 Non-capitalized Equipment	\$0	.00	.00	.00
		4410 Equipment < \$5,000	\$11,202	2,698.59	8,838.96	-335.79
		4420 Computer < \$5,000	\$16,397	706.83	15,687.20	3.17
		Restricted Total		\$382,622	23,727.78	57,145.76
Alternative Ed Total			\$465,337	31,944.12	95,449.25	337,943.55
Parochial	Restricted	4200 Books-other Than Textbooks	\$2,040	.00	1,939.92	99.99
		4310 Materials and Supplies	\$15,926	.00	.00	15,926.22
		4399 Unallocated	\$73,302	.00	.00	73,301.82
	Restricted Total		\$91,268	.00	1,939.92	89,328.03
Parochial Total			\$91,268	.00	1,939.92	89,328.03
Child Development	Restricted	4310 Materials and Supplies	\$20,262	1,949.72	16,800.92	1,511.60
		4318 Central Office Supplies	\$8,232	3,289.20	4,566.47	376.33
		4375 Testing Materials	\$428	.00	428.31	.00
		4394 Reserve Budget Dev	\$13,641	.00	.00	13,640.87
		4410 Equipment < \$5,000	\$2,694	.00	2,530.21	163.79
	Restricted Total		\$45,257	5,238.92	24,325.91	15,692.59
Child Development Total			\$45,257	5,238.92	24,325.91	15,692.59
Central Office	Unrestricted	4100 Textbooks	\$8,070,847	210.41	1,589,865.94	6,480,770.60
		4200 Books-other Than Textbooks	\$204,837	5,495.11	43,995.90	155,345.96
		4305 Custodial Supplies	\$907,707	79,554.31	431,647.98	396,504.88
		4307 B&G Supplies/Materials	\$420,000	573.30	414,638.27	4,788.43
		4310 Materials and Supplies	\$882,525	167,261.43	407,064.49	308,199.23
		4311 Meeting Refreshments	\$573,609	54,795.01	315,060.60	203,753.63
		4315 Computer Supplies	\$1,594,260	55,879.32	562,687.72	975,693.20
		4318 Central Office Supplies	\$247,594	39,322.59	61,517.45	146,754.45
		4320 Copier/duplication Supplies	\$0	.00	.00	.00
		4330 Gasoline	\$137,000	53,505.01	55,283.21	28,211.78
		4368 Reprsupp Vehicle	\$12,000	.00	.00	12,000.00
		4375 Testing Materials	\$95,000	.00	53,636.00	41,364.00
		4376 Fee Reimbursements	\$87,082	79.60	10,136.76	76,865.88
		4380 Uniforms	\$80,000	61,188.75	13,909.03	4,902.22
		4391 Carryover - Prior Year	\$198,102	.00	.00	198,102.16
		4394 Reserve Budget Dev	\$4,848,659	.00	.00	4,848,658.98
		4395 Budget Adoption Adjustment	\$0	.00	.00	.00
		4396 Professional Development	\$12,500	.00	4,500.00	8,000.00
		4399 Unallocated	\$11,436	.00	.00	11,435.70
		4410 Equipment < \$5,000	\$255,712	23,711.84	102,078.03	129,922.03
		4420 Computer < \$5,000	\$4,363,436	473,641.53	3,748,865.24	140,929.17

Summary of 4000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Classification	4 - Books & Supplies

Site Type	Resource Type	Object Code	Data			
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Central Office	Unrestricted	4432 Furniture < \$5,000	\$408,201	5,179.60	342,987.80	60,033.34
		4474 Audio Visual Equip < \$5,000	\$6,845	.00	.00	6,845.00
		Unrestricted Total		\$23,417,353	1,020,397.81	8,157,874.42
	Restricted	4100 Textbooks	\$4,112,432	11,858.42	2,150,784.33	1,949,789.00
		4200 Books-other Than Textbooks	\$965,380	57,510.76	97,311.50	810,557.83
		4300 Materials & Supplies	\$650,000	.00	.00	650,000.00
		4304 Classroom Supplies	\$19,575	1,464.19	12,643.40	5,467.26
		4305 Custodial Supplies	\$107,638	19,515.66	12,900.03	75,222.78
		4307 B&G Supplies/Materials	\$2,185,262	458,107.76	1,435,591.61	291,562.98
		4310 Materials and Supplies	\$1,347,888	180,457.16	385,574.64	781,855.82
		4311 Meeting Refreshments	\$709,601	99,051.41	216,602.92	393,946.65
		4314 Student Incentives	\$6,078	.00	.00	6,078.08
		4315 Computer Supplies	\$132,000	132,000.00	.00	.00
		4318 Central Office Supplies	\$1,709,919	108,501.66	782,792.84	818,624.32
		4330 Gasoline	\$228,042	73,442.99	141,539.83	13,059.25
		4375 Testing Materials	\$232,089	28,362.94	198,645.96	5,080.44
		4376 Fee Reimbursements	\$201,318	10,262.00	142,874.17	48,181.46
		4380 Uniforms	\$311,721	50,221.45	241,499.14	20,000.03
		4390 Carryover - Future	\$229,537	.00	.00	229,536.71
		4391 Carryover - Prior Year	\$2,118,381	.00	.00	2,118,381.07
		4394 Reserve Budget Dev	\$5,843,177	.00	.00	5,843,176.95
		4396 Professional Development	\$284,804	815.00	11,747.00	272,242.44
		4399 Unallocated	\$2,201,993	.00	.00	2,201,992.57
		4400 Non-capitalized Equipment	\$667	.00	667.00	.00
		4410 Equipment < \$5,000	\$569,126	90,109.52	96,048.79	382,967.84
		4420 Computer < \$5,000	\$2,705,387	102,410.93	2,250,884.09	352,092.28
		4432 Furniture < \$5,000	\$105,600	33,102.06	32,977.02	39,520.94
		4474 Audio Visual Equip < \$5,000	\$42,500	275.24	231.04	41,993.72
		Restricted Total		\$27,020,115	1,457,469.15	8,211,315.31
Central Office Total			\$50,437,468	2,477,866.96	16,369,189.73	31,590,411.06
Grand Total			\$65,330,390	3,986,885.77	18,860,175.36	42,483,329.00

Summary of 5000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Site Type	(Multiple Items)
Classification	5 - Other Services and Operating Expenditures

Resource Type	Object Code	Data			
		Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Unrestricted	5200 Travel And Conferences	\$89,304	2,554.75	23,985.13	62,764.54
	5210 Mileage & Tolls	\$59,611	903.68	12,870.85	45,836.76
	5211 Monthly Employee Parking	\$10,000	426.00	2,145.00	7,429.00
	5220 Conference Expense	\$367,660	45,809.96	177,287.87	144,561.80
	5300 Dues & Memberships	\$791,248	17,626.42	601,921.41	171,700.19
	5515 Waste Disposal	\$3,816,603	.00	2,641,309.64	1,175,293.36
	5517 Recycling	\$0	.00	.00	.00
	5520 Gas-heating-electricity	\$9,108,466	.00	6,565,310.82	2,543,155.54
	5555 Water/sewage	\$2,565,270	.00	1,701,139.64	864,130.70
	5610 Equip Maintenance & Repairs	\$563,322	108,377.22	249,781.65	205,163.02
	5620 Rentals (non-capital Leases)	\$16,800	.00	16,800.00	.00
	5622 Rentals - Equipment	\$40,011	12,685.53	17,175.03	10,150.72
	5624 Rentals - Facility	\$93,871	14,585.24	54,895.92	24,389.84
	5670 Repairs Cont	\$264,981	161,227.09	103,754.17	.00
	5671 Repairs B&G Maint&Serv	\$1,132,905	19,188.00	350,733.37	762,983.13
	5674 Repairs - Equip Audio Visual	\$304,353	55,761.48	132,768.52	115,823.00
	5675 Repairs - Equip Other	\$25,302	177.71	20,301.44	4,822.85
	5679 Repairs - Vehicle	\$10,200	3,392.28	6,646.18	161.54
	5707 Interpgm - Gasoline	\$0	.00	.00	.00
	5710 Direct Costs Interprogram Svc	-\$6,557,058	.00	-5,052,511.00	-1,504,547.00
	5720 Interpgm - Maint Work Orders	\$26,220	.00	13,770.00	12,450.00
	5721 Interprogram - Custodial	\$0	.00	.00	.00
	5731 Afterschool Custodial Interpro	-\$1,232,539	.00	-280,216.35	-952,322.32
	5737 Direct Cost It Computer Tech	\$0	.00	.00	.00
	5739 Direct Cost Mental Hlth Prvdr	-\$142,000	.00	-131,033.10	-10,966.90
	5753 Interfund Nurses Direct Costs	\$0	.00	.00	.00
	5758 Interfund - Food Services	\$2,000	.00	.00	2,000.00
	5761 Interfund - Custodial Svcs	\$0	.00	.00	.00
	5809 Audit Expenses	\$327,276	197,057.18	130,218.98	.00
	5810 Advertising - Legal	\$410,768	29,091.69	135,136.71	246,539.40
	5820 Bart & Bus Passes	\$130,979	34,088.95	43,488.70	53,401.41
	5822 Bank Fees	\$35,000	.00	21,523.29	13,476.71
	5824 Non-public Agency Contracts	\$1,606,000	252,335.17	948,481.85	405,182.98
	5825 Consultants	\$23,394,933	3,854,375.02	5,729,453.75	13,811,104.18
	5826 Prof-Services Non-Contract	\$457,506	133,984.31	108,861.24	214,660.08
	5829 Admission Fees	\$30,127	10,208.50	3,507.45	16,410.90
	5830 Contracted Services	\$3,815,000	423,439.65	3,411,560.35	-20,000.00
	5838 Fingerprinting	\$70,000	.00	2,700.60	67,299.40
	5845 Legal Expense	\$85,000	65,913.00	19,087.00	.00
	5846 Licensing Agreements	\$7,225,835	248,982.19	5,487,388.01	1,489,464.44
	5847 Fees and Penalty	\$1,040,698	.00	837,439.87	203,257.83
	5865 Pymts To Parents In Lieu Of	\$450,000	.00	197,960.00	252,040.00
	5870 Printing	\$243,275	71,022.53	131,693.11	40,559.38
	5873 Security/Alarms	\$1,164,499	376,556.69	548,774.32	239,167.99
	5875 Testing	\$22,384	.00	20,864.65	1,519.03
	5876 Moving Expense	\$114,933	.00	114,933.00	.00
	5880 Transportation-contracted	\$12,200,000	1,136,438.00	11,063,562.00	.00
	5900 Communications	\$5,000	3,001.00	1,999.00	.00
	5910 Postage	\$164,032	4,029.88	8,328.93	151,673.04
	5930 Telephone	\$3,261,864	.00	2,338,690.47	923,173.11
	5521 Solar Electricity	\$257,726	.00	193,859.88	63,865.82
Unrestricted Total		\$67,869,364	7,283,239.12	38,728,349.35	21,857,775.47
Restricted	5100 Subagreements For Services	\$38,184,915	19,966,399.20	14,840,555.99	3,377,960.20
	5200 Travel And Conferences	\$686,874	64,997.98	132,929.35	488,946.63
	5210 Mileage & Tolls	\$61,031	1,466.87	32,343.33	27,221.02

Summary of 5000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Site Type	(Multiple Items)
Classification	5 - Other Services and Operating Expenditures

Resource Type	Object Code	Data			
		Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Restricted	5213 Student Public Transportation	\$0	.00	.00	.00
	5220 Conference Expense	\$859,409	28,748.07	296,135.83	534,524.97
	5221 Out of State Travel	\$5,000	3,300.05	.00	1,699.95
	5300 Dues & Memberships	\$210,308	10,180.15	139,568.30	60,559.15
	5515 Waste Disposal	\$105,321	16,311.38	88,688.62	321.07
	5600 Rentals, Leases & Repairs	\$14,880	1,092.81	13,786.77	.00
	5610 Equip Maintenance & Repairs	\$25,692	17,087.93	8,262.19	341.44
	5620 Rentals (non-capital Leases)	\$0	.00	.00	.00
	5622 Rentals - Equipment	\$22,662	3,555.00	10,467.05	8,640.37
	5624 Rentals - Facility	\$86,599	32,973.65	22,357.96	31,267.44
	5670 Repairs Cont	\$148,327	92,959.10	23,837.05	31,530.36
	5671 Repairs B&G Maint&Serv	\$5,458,277	971,140.01	2,971,348.24	1,515,788.27
	5675 Repairs - Equip Other	\$2,640	1,139.71	939.74	560.29
	5679 Repairs - Vehicle	\$208,165	32,160.41	170,900.05	5,104.10
	5710 Direct Costs Interprogram Svc	\$6,557,058	.00	5,052,511.00	1,504,547.00
	5720 Interpgm - Maint Work Orders	-\$17,220	.00	-13,770.00	-3,450.00
	5721 Interprogram - Custodial	\$0	.00	.00	.00
	5731 Afterschool Custodial Interpro	\$1,232,539	.00	280,216.35	952,322.32
	5737 Direct Cost It Computer Tech	\$0	.00	.00	.00
	5739 Direct Cost Mental Hlth Prvdr	\$142,000	.00	131,033.10	10,966.90
	5758 Interfund - Food Services	\$1,056,876	.00	517,448.70	539,427.10
	5800 Oth Services & Operating Exps	\$891,884	.00	371,252.99	520,630.91
	5809 Audit Expenses	\$59,867	59,936.82	12,233.02	-12,302.88
	5810 Advertising - Legal	\$261,515	18,249.87	135,592.05	107,672.88
	5820 Bart & Bus Passes	\$225,014	27,220.87	93,136.55	104,656.14
	5822 Bank Fees	\$1,800	.00	.00	1,800.00
	5824 Non-public Agency Contracts	\$29,215,850	4,494,187.48	23,815,127.69	906,535.27
	5825 Consultants	\$36,255,576	13,345,142.73	12,393,187.43	10,517,245.50
	5826 Prof-Services Non-Contract	\$3,855,193	785,605.76	1,788,895.11	1,280,691.89
	5827 Non-public Schl Contracts	\$8,349,852	2,783,638.07	5,314,964.24	251,249.69
	5828 Assemblies/classrm Presentation	\$11,000	.00	.00	11,000.00
	5829 Admission Fees	\$263,218	57,028.86	103,939.62	102,249.13
	5830 Contracted Services	\$60,415	.00	.00	60,415.26
	5838 Fingerprinting	\$2,047	.00	.00	2,047.13
	5844 Legal Settlements	\$300,000	34,583.60	279,927.00	-14,510.60
	5845 Legal Expense	\$204,589	3,005.50	74,054.50	127,529.47
	5846 Licensing Agreements	\$861,601	184,316.06	476,701.32	200,583.54
	5865 Pymts To Parents In Lieu Of	\$3,128,098	701,962.30	1,217,784.31	1,208,351.39
	5870 Printing	\$183,130	6,952.20	58,683.90	117,493.49
	5873 Security/Alarms	\$112,945	845.00	107,592.72	4,507.76
	5875 Testing	\$6,000	.00	.00	6,000.00
	5876 Moving Expense	\$12,859	.00	.00	12,859.23
	5880 Transportation-contracted	\$44,209	.00	.00	44,209.44
	5910 Postage	\$2,425	.00	.00	2,425.21
	5930 Telephone	\$22,590	5,856.70	9,143.30	7,590.31
Restricted Total		\$139,383,028	43,752,044.14	70,971,775.37	24,659,208.74
Grand Total		\$207,252,392	51,035,283.26	109,700,124.72	46,516,984.21

Summary of 5000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Classification	5 - Other Services and Operating Expenditures

Site Type	Resource Type	Object Code	Data				
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance	
Elementary School	Unrestricted	5200 Travel And Conferences	\$1,204	.00	1,204.42	.00	
		5211 Monthly Employee Parking	\$10,000	426.00	2,145.00	7,429.00	
		5220 Conference Expense	\$6,000	.00	5,999.08	.92	
		5300 Dues & Memberships	\$3,961	2,617.29	945.00	399.00	
		5610 Equip Maintenance & Repairs	\$182,496	58,544.23	95,779.99	28,172.27	
		5622 Rentals - Equipment	\$1,605	1,605.00	.00	.00	
		5624 Rentals - Facility	\$16,800	4,200.00	12,600.00	.00	
		5720 Interpgm - Maint Work Orders	\$970	.00	820.00	150.00	
		5739 Direct Cost Mental Hlth Prvdr	\$20,000	.00	20,000.37	.00	
		5820 Bart & Bus Passes	\$2,659	1,000.00	1,115.00	544.00	
		5825 Consultants	\$545,711	260,367.70	262,326.52	23,016.89	
		5826 Prof-Services Non-Contract	\$58,787	22,525.98	15,621.39	20,639.63	
		5829 Admission Fees	\$18,780	10,208.50	2,276.80	6,294.39	
		5846 Licensing Agreements	\$55,903	10,773.32	30,418.57	14,711.58	
		5910 Postage	\$200	.00	.00	200.00	
		Unrestricted Total	\$925,078	372,268.02	451,252.14	101,557.68	
		Restricted	5100 Subagreements For Services	\$18,878,831	10,102,589.32	8,531,041.56	245,200.05
			5200 Travel And Conferences	\$104,055	38,154.75	31,658.36	34,241.88
			5220 Conference Expense	\$156,683	2,599.00	90,854.88	63,228.74
	5300 Dues & Memberships		\$4,754	4,335.80	418.00	.00	
	5610 Equip Maintenance & Repairs		\$97	.00	97.46	.00	
	5720 Interpgm - Maint Work Orders		\$100	.00	.00	100.00	
	5739 Direct Cost Mental Hlth Prvdr		\$122,000	.00	111,033.10	10,966.90	
	5820 Bart & Bus Passes		\$19,771	5,066.45	3,636.30	11,067.76	
	5825 Consultants		\$4,589,996	1,676,710.01	2,591,964.75	321,321.16	
	5826 Prof-Services Non-Contract		\$383,357	77,736.67	97,589.95	208,030.08	
	5828 Assemblies/classrm Presentation		\$11,000	.00	.00	11,000.00	
	5829 Admission Fees		\$90,683	19,677.35	31,215.70	39,789.88	
	5830 Contracted Services		\$30,915	.00	.00	30,915.26	
	5838 Fingerprinting		\$1,337	.00	.00	1,337.13	
	Restricted Total	\$24,462,878	11,932,232.70	11,548,028.44	982,616.45		
	Elementary School Total		\$25,387,955	12,304,500.72	11,999,280.58	1,084,174.13	
	Middle School	Unrestricted	5200 Travel And Conferences	\$3,000	.00	.00	3,000.00
5220 Conference Expense			\$150	.00	150.00	.00	
5300 Dues & Memberships			\$13,955	.00	7,725.20	6,230.00	
5610 Equip Maintenance & Repairs			\$96,356	22,570.35	55,459.56	18,325.59	
5622 Rentals - Equipment			\$5,796	5,796.25	.00	.00	
5720 Interpgm - Maint Work Orders			\$10,750	.00	7,450.00	3,300.00	
5820 Bart & Bus Passes			\$5,261	.00	80.00	5,181.30	
5825 Consultants			\$178,916	56,866.70	64,144.58	57,904.43	
5826 Prof-Services Non-Contract			\$9,999	4,910.00	3,929.03	1,160.00	
5829 Admission Fees			\$350	.00	350.00	.00	
5846 Licensing Agreements			\$16,653	4,350.00	5,668.93	6,634.02	
5870 Printing			\$0	.00	.00	.00	
5875 Testing			\$1,766	.00	1,766.40	.00	
5910 Postage			\$500	.00	.00	500.00	
Unrestricted Total			\$343,452	94,493.30	146,723.70	102,235.34	
Restricted		5100 Subagreements For Services	\$6,980,627	4,491,242.10	2,370,444.43	118,940.09	
		5200 Travel And Conferences	\$20,784	2,595.78	3,290.00	14,897.90	
		5220 Conference Expense	\$35,977	190.00	15,775.41	20,011.59	
		5620 Rentals (non-capital Leases)	\$0	.00	.00	.00	
		5622 Rentals - Equipment	\$1,277	3,155.00	.00	-1,878.00	
		5671 Repairs B&G Maint&Serv	\$24,557	.00	15,112.14	9,445.00	
		5739 Direct Cost Mental Hlth Prvdr	\$20,000	.00	20,000.00	.00	

Summary of 5000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Classification	5 - Other Services and Operating Expenditures

Site Type	Resource Type	Object Code	Data				
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance	
Middle School	Restricted	5820 Bart & Bus Passes	\$46,275	5,366.82	40,904.05	4.20	
		5825 Consultants	\$2,195,714	976,488.80	947,494.49	271,731.05	
		5826 Prof-Services Non-Contract	\$290,208	68,659.82	95,502.32	126,045.80	
		5829 Admission Fees	\$30,088	5,879.63	12,934.70	11,273.53	
		5838 Fingerprinting	\$210	.00	.00	210.00	
		5846 Licensing Agreements	\$104,583	37,220.13	68,068.97	-705.98	
		5880 Transportation-contracted	\$0	.00	.00	.00	
		5910 Postage	\$1,400	.00	.00	1,400.00	
	Restricted Total		\$9,751,700	5,590,798.08	3,589,526.51	571,375.18	
Middle School Total			\$10,095,152	5,685,291.38	3,736,250.21	673,610.52	
High School	Unrestricted	5200 Travel And Conferences	\$32,000	.00	299.00	31,701.00	
		5210 Mileage & Tolls	\$1,000	.00	.00	1,000.00	
		5220 Conference Expense	\$13,856	4,794.00	605.74	8,456.62	
		5300 Dues & Memberships	\$12,410	.00	-500.00	12,910.00	
		5610 Equip Maintenance & Repairs	\$89,124	15,820.90	61,140.89	12,161.75	
		5622 Rentals - Equipment	\$2,563	.00	2,562.84	.00	
		5624 Rentals - Facility	\$18,250	.00	8,750.00	9,500.00	
		5720 Interpgm - Maint Work Orders	\$14,500	.00	5,500.00	9,000.00	
		5737 Direct Cost It Computer Tech	\$126,412	.00	.00	126,412.00	
		5820 Bart & Bus Passes	\$10,163	428.95	5,873.70	3,860.11	
		5825 Consultants	\$1,442,773	860,872.64	191,908.78	389,991.69	
		5826 Prof-Services Non-Contract	\$38,395	5,803.95	8,458.50	24,132.55	
		5829 Admission Fees	\$10,997	.00	880.65	10,116.51	
		5846 Licensing Agreements	\$68,624	22,383.20	52,563.66	-6,322.71	
		5875 Testing	\$12,617	.00	12,617.28	.00	
		5910 Postage	\$1,912	1,306.56	287.79	317.50	
		Unrestricted Total		\$1,895,596	911,410.20	350,948.83	633,237.02
		Restricted	5100 Subagreements For Services	\$2,536,931	1,724,042.34	757,679.13	55,209.63
			5200 Travel And Conferences	\$162,575	12,268.91	53,096.45	97,209.49
	5220 Conference Expense		\$244,644	16,075.89	60,049.35	168,518.26	
	5300 Dues & Memberships		\$48,702	5,844.35	16,784.65	26,073.40	
	5600 Rentals, Leases & Repairs		\$5,100	600.00	4,500.00	.00	
	5610 Equip Maintenance & Repairs		\$1,487	1,246.05	.00	240.55	
	5622 Rentals - Equipment		\$400	400.00	.00	.00	
	5624 Rentals - Facility		\$26,503	10,491.00	8,000.00	8,012.40	
	5671 Repairs B&G Maint&Serv		\$11,687	.00	11,687.19	.00	
	5675 Repairs - Equip Other		\$2,440	1,039.45	939.74	460.55	
	5737 Direct Cost It Computer Tech		\$0	.00	.00	.00	
	5820 Bart & Bus Passes		\$30,981	11,178.60	1,096.20	18,706.40	
	5822 Bank Fees		\$800	.00	.00	800.00	
	5825 Consultants		\$3,686,817	1,847,115.96	595,913.97	1,243,786.69	
	5826 Prof-Services Non-Contract		\$549,932	181,600.28	130,941.66	237,390.48	
	5829 Admission Fees		\$124,107	26,465.50	58,724.22	38,916.87	
	5846 Licensing Agreements		\$131,552	34,610.00	78,469.83	18,472.66	
	5870 Printing		\$3,041	1,591.48	.00	1,450.00	
	5875 Testing		\$6,000	.00	.00	6,000.00	
	5880 Transportation-contracted		\$5,500	.00	.00	5,500.44	
	Restricted Total		\$7,579,200	3,874,569.81	1,777,882.39	1,926,747.82	
	High School Total			\$9,474,796	4,785,980.01	2,128,831.22	2,559,984.84
	Alternative Ed	Unrestricted	5220 Conference Expense	\$5,512	.00	3,808.85	1,702.92
5300 Dues & Memberships			\$1,740	.00	.00	1,740.00	
5610 Equip Maintenance & Repairs			\$4,000	552.29	1,547.71	1,900.00	
5624 Rentals - Facility			\$8,400	2,150.00	.00	6,250.00	
5846 Licensing Agreements			\$3,800	.00	3,800.00	.00	
5910 Postage			\$690	346.90	343.10	.00	
Unrestricted Total		\$24,142	3,049.19	9,499.66	11,592.92		

**Summary of 5000 Object Codes
Data by Fund, Site Type - Expenditures**

Fund	01 General Fund
Classification	5 - Other Services and Operating Expenditures

Site Type	Resource Type	Object Code	Data			
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Alternative Ed	Restricted	5100 Subagreements For Services	\$489,841	234,155.50	256,430.57	-745.21
		5200 Travel And Conferences	\$19,080	2,600.00	.00	16,480.00
		5220 Conference Expense	\$24,201	.00	5,269.96	18,931.04
		5300 Dues & Memberships	\$1,230	.00	.00	1,230.00
		5610 Equip Maintenance & Repairs	\$3,308	1,788.48	1,519.02	.00
		5624 Rentals - Facility	\$18,080	17,087.65	1,000.00	-8.00
		5720 Interpgm - Maint Work Orders	\$2,000	.00	2,000.00	.00
		5820 Bart & Bus Passes	\$7,634	4,637.00	750.00	2,246.80
		5825 Consultants	\$352,920	261,532.61	37,730.35	53,657.06
		5826 Prof-Services Non-Contract	\$47,868	6,261.61	8,576.09	33,030.05
		5829 Admission Fees	\$15,488	4,781.38	585.00	10,121.83
		5838 Fingerprinting	\$500	.00	.00	500.00
		5846 Licensing Agreements	\$21,846	10,390.00	7,403.85	4,052.40
		5880 Transportation-contracted	\$10,000	.00	.00	10,000.00
		5910 Postage	\$325	.00	.00	325.21
		Restricted Total	\$1,014,320	543,234.23	321,264.84	149,821.18
Alternative Ed Total			\$1,038,462	546,283.42	330,764.50	161,414.10
Parochial	Restricted	5200 Travel And Conferences	\$10,484	.00	.00	10,483.67
		5825 Consultants	\$305,672	110,096.02	31,290.00	164,286.04
		5826 Prof-Services Non-Contract	\$187,593	18,884.73	10,881.90	157,826.66
	Restricted Total	\$503,749	128,980.75	42,171.90	332,596.37	
Parochial Total			\$503,749	128,980.75	42,171.90	332,596.37
Child Development	Restricted	5100 Subagreements For Services	\$521,173	233,468.17	287,704.74	.00
		5825 Consultants	\$50,050	.00	50,050.00	.00
	Restricted Total	\$571,223	233,468.17	337,754.74	.00	
Child Development Total			\$571,223	233,468.17	337,754.74	.00
Central Office	Unrestricted	5200 Travel And Conferences	\$53,100	2,554.75	22,481.71	28,063.54
		5210 Mileage & Tolls	\$58,611	903.68	12,870.85	44,836.76
		5220 Conference Expense	\$342,142	41,015.96	166,724.20	134,401.34
		5300 Dues & Memberships	\$759,182	15,009.13	593,751.21	150,421.19
		5515 Waste Disposal	\$3,816,603	.00	2,641,309.64	1,175,293.36
		5517 Recycling	\$0	.00	.00	.00
		5520 Gas-heating-electricity	\$9,108,466	.00	6,565,310.82	2,543,155.54
		5555 Water/sewage	\$2,565,270	.00	1,701,139.64	864,130.70
		5610 Equip Maintenance & Repairs	\$191,346	10,889.45	35,853.50	144,603.41
		5620 Rentals (non-capital Leases)	\$16,800	.00	16,800.00	.00
		5622 Rentals - Equipment	\$30,047	5,284.28	14,612.19	10,150.72
		5624 Rentals - Facility	\$50,421	8,235.24	33,545.92	8,639.84
		5670 Repairs Cont	\$264,981	161,227.09	103,754.17	.00
		5671 Repairs B&G Maint&Serv	\$1,132,905	19,188.00	350,733.37	762,983.13
		5674 Repairs - Equip Audio Visual	\$304,353	55,761.48	132,768.52	115,823.00
		5675 Repairs - Equip Other	\$25,302	177.71	20,301.44	4,822.85
		5679 Repairs - Vehicle	\$10,200	3,392.28	6,646.18	161.54
		5707 Interpgm - Gasoline	\$0	.00	.00	.00
		5710 Direct Costs Interprogram Svc	-\$6,557,058	.00	-5,052,511.00	-1,504,547.00
		5721 Interprogram - Custodial	\$0	.00	.00	.00
		5731 Afterschool Custodial Interpro	-\$1,232,539	.00	-280,216.35	-952,322.32
		5737 Direct Cost It Computer Tech	-\$126,412	.00	.00	-126,412.00
		5739 Direct Cost Mental Hlth Prvdr	-\$162,000	.00	-151,033.47	-10,966.90
		5753 Interfund Nurses Direct Costs	\$0	.00	.00	.00
		5758 Interfund - Food Services	\$2,000	.00	.00	2,000.00
		5761 Interfund - Custodial Svcs	\$0	.00	.00	.00
		5809 Audit Expenses	\$327,276	197,057.18	130,218.98	.00
		5810 Advertising - Legal	\$410,768	29,091.69	135,136.71	246,539.40
		5820 Bart & Bus Passes	\$112,896	32,660.00	36,420.00	43,816.00
		5822 Bank Fees	\$35,000	.00	21,523.29	13,476.71

Summary of 5000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Classification	5 - Other Services and Operating Expenditures

Site Type	Resource Type	Object Code	Data			
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Central Office	Unrestricted	5824 Non-public Agency Contracts	\$1,606,000	252,335.17	948,481.85	405,182.98
		5825 Consultants	\$21,227,533	2,676,267.98	5,211,073.87	13,340,191.17
		5826 Prof-Services Non-Contract	\$350,325	100,744.38	80,852.32	168,727.90
		5830 Contracted Services	\$3,815,000	423,439.65	3,411,560.35	-20,000.00
		5838 Fingerprinting	\$70,000	.00	2,700.60	67,299.40
		5845 Legal Expense	\$85,000	65,913.00	19,087.00	.00
		5846 Licensing Agreements	\$7,080,854	211,475.67	5,394,936.85	1,474,441.55
		5847 Fees and Penalty	\$1,040,698	.00	837,439.87	203,257.83
		5865 Pymts To Parents In Lieu Of	\$450,000	.00	197,960.00	252,040.00
		5870 Printing	\$243,275	71,022.53	131,693.11	40,559.38
		5873 Security/Alarms	\$1,164,499	376,556.69	548,774.32	239,167.99
		5875 Testing	\$8,000	.00	6,480.97	1,519.03
		5876 Moving Expense	\$114,933	.00	114,933.00	.00
		5880 Transportation-contracted	\$12,200,000	1,136,438.00	11,063,562.00	.00
		5900 Communications	\$5,000	3,001.00	1,999.00	.00
		5910 Postage	\$160,730	2,376.42	7,698.04	150,655.54
		5930 Telephone	\$3,261,864	.00	2,338,690.47	923,173.11
		5521 Solar Electricity	\$257,726	.00	193,859.88	63,865.82
	Unrestricted Total		\$64,681,096	5,902,018.41	37,769,925.02	21,009,152.51
	Restricted	5100 Subagreements For Services	\$8,777,513	3,180,901.77	2,637,255.56	2,959,355.64
		5200 Travel And Conferences	\$369,897	9,378.54	44,884.54	315,633.69
		5210 Mileage & Tolls	\$61,031	1,466.87	32,343.33	27,221.02
		5213 Student Public Transportation	\$0	.00	.00	.00
		5220 Conference Expense	\$397,905	9,883.18	124,186.23	263,835.34
		5221 Out of State Travel	\$5,000	3,300.05	.00	1,699.95
		5300 Dues & Memberships	\$155,621	.00	122,365.65	33,255.75
		5515 Waste Disposal	\$105,321	16,311.38	88,688.62	321.07
		5600 Rentals, Leases & Repairs	\$9,780	492.81	9,286.77	.00
		5610 Equip Maintenance & Repairs	\$20,800	14,053.40	6,645.71	100.89
		5622 Rentals - Equipment	\$20,985	.00	10,467.05	10,518.37
		5624 Rentals - Facility	\$42,016	5,395.00	13,357.96	23,263.04
		5670 Repairs Cont	\$148,327	92,959.10	23,837.05	31,530.36
		5671 Repairs B&G Maint&Serv	\$5,422,032	971,140.01	2,944,548.91	1,506,343.27
		5675 Repairs - Equip Other	\$200	100.26	.00	99.74
		5679 Repairs - Vehicle	\$208,165	32,160.41	170,900.05	5,104.10
		5710 Direct Costs Interprogram Svc	\$6,557,058	.00	5,052,511.00	1,504,547.00
		5720 Interpgm - Maint Work Orders	-\$19,320	.00	-15,770.00	-3,550.00
		5721 Interprogram - Custodial	\$0	.00	.00	.00
		5731 Afterschool Custodial Interpro	\$1,232,539	.00	280,216.35	952,322.32
		5758 Interfund - Food Services	\$1,056,876	.00	517,448.70	539,427.10
		5800 Oth Services & Operating Exps	\$891,884	.00	371,252.99	520,630.91
		5809 Audit Expenses	\$59,867	59,936.82	12,233.02	-12,302.88
		5810 Advertising - Legal	\$261,515	18,249.87	135,592.05	107,672.88
		5820 Bart & Bus Passes	\$120,353	972.00	46,750.00	72,630.98
		5822 Bank Fees	\$1,000	.00	.00	1,000.00
		5824 Non-public Agency Contracts	\$29,215,850	4,494,187.48	23,815,127.69	906,535.27
		5825 Consultants	\$25,074,407	8,473,199.33	8,138,743.87	8,462,463.50
		5826 Prof-Services Non-Contract	\$2,396,235	432,462.65	1,445,403.19	518,368.82
		5827 Non-public Schl Contracts	\$8,349,852	2,783,638.07	5,314,964.24	251,249.69
		5829 Admission Fees	\$2,852	225.00	480.00	2,147.02
		5830 Contracted Services	\$29,500	.00	.00	29,500.00
		5844 Legal Settlements	\$300,000	34,583.60	279,927.00	-14,510.60
		5845 Legal Expense	\$204,589	3,005.50	74,054.50	127,529.47
		5846 Licensing Agreements	\$534,620	96,732.58	264,240.29	173,646.85
		5865 Pymts To Parents In Lieu Of	\$3,128,098	701,962.30	1,217,784.31	1,208,351.39
		5870 Printing	\$180,088	5,360.72	58,683.90	116,043.49

Summary of 5000 Object Codes
Data by Fund, Site Type - Expenditures

Fund	01 General Fund
Classification	5 - Other Services and Operating Expenditures

Site Type	Resource Type	Object Code	Data			
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Central Office	Restricted	5873 Security/Alarms	\$112,945	845.00	107,592.72	4,507.76
		5876 Moving Expense	\$12,859	.00	.00	12,859.23
		5880 Transportation-contracted	\$28,709	.00	.00	28,709.00
		5910 Postage	\$400	.00	.00	400.00
		5930 Telephone	\$22,590	5,856.70	9,143.30	7,590.31
	Restricted Total		\$95,499,959	21,448,760.40	53,355,146.55	20,696,051.74
Central Office Total			\$160,181,055	27,350,778.81	91,125,071.57	41,705,204.25
Grand Total			\$207,252,392	51,035,283.26	109,700,124.72	46,516,984.21

Summary of 5000 Object Codes
Data by Site Type, Resource Type, Specific Object Codes

Fund	01 General Fund
Classification	5 - Other Services and Operating Expenditures

Site Type	Resource Type	Object Code	Data			
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Elementary School	Unrestricted	5200 Travel And Conferences	\$1,204	.00	1,204.42	.00
		5300 Dues & Memberships	\$3,961	2,617.29	945.00	399.00
		5825 Consultants	\$545,711	260,367.70	262,326.52	23,016.89
		5826 Prof-Services Non-Contract	\$58,787	22,525.98	15,621.39	20,639.63
	Unrestricted Total		\$609,664	285,510.97	280,097.33	44,055.52
	Restricted	5100 Subagreements For Services	\$18,878,831	10,102,589.32	8,531,041.56	245,200.05
		5200 Travel And Conferences	\$104,055	38,154.75	31,658.36	34,241.88
		5300 Dues & Memberships	\$4,754	4,335.80	418.00	.00
		5825 Consultants	\$4,589,996	1,676,710.01	2,591,964.75	321,321.16
		5826 Prof-Services Non-Contract	\$383,357	77,736.67	97,589.95	208,030.08
	Restricted Total		\$23,960,992	11,899,526.55	11,252,672.62	808,793.17
	Elementary School Total		\$24,570,656	12,185,037.52	11,532,769.95	852,848.69
Middle School	Unrestricted	5200 Travel And Conferences	\$3,000	.00	.00	3,000.00
		5300 Dues & Memberships	\$13,955	.00	7,725.20	6,230.00
		5825 Consultants	\$178,916	56,866.70	64,144.58	57,904.43
		5826 Prof-Services Non-Contract	\$9,999	4,910.00	3,929.03	1,160.00
	Unrestricted Total		\$205,870	61,776.70	75,798.81	68,294.43
	Restricted	5100 Subagreements For Services	\$6,980,627	4,491,242.10	2,370,444.43	118,940.09
		5200 Travel And Conferences	\$20,784	2,595.78	3,290.00	14,897.90
		5825 Consultants	\$2,195,714	976,488.80	947,494.49	271,731.05
		5826 Prof-Services Non-Contract	\$290,208	68,659.82	95,502.32	126,045.80
	Restricted Total		\$9,487,333	5,538,986.50	3,416,731.24	531,614.84
	Middle School Total		\$9,693,203	5,600,763.20	3,492,530.05	599,909.27
High School	Unrestricted	5200 Travel And Conferences	\$32,000	.00	299.00	31,701.00
		5300 Dues & Memberships	\$12,410	.00	-500.00	12,910.00
		5825 Consultants	\$1,442,773	860,872.64	191,908.78	389,991.69
		5826 Prof-Services Non-Contract	\$38,395	5,803.95	8,458.50	24,132.55
	Unrestricted Total		\$1,525,578	866,676.59	200,166.28	458,735.24
	Restricted	5100 Subagreements For Services	\$2,536,931	1,724,042.34	757,679.13	55,209.63
		5200 Travel And Conferences	\$162,575	12,268.91	53,096.45	97,209.49
		5300 Dues & Memberships	\$48,702	5,844.35	16,784.65	26,073.40
		5825 Consultants	\$3,686,817	1,847,115.96	595,913.97	1,243,786.69
		5826 Prof-Services Non-Contract	\$549,932	181,600.28	130,941.66	237,390.48
	Restricted Total		\$6,984,957	3,770,871.84	1,554,415.86	1,659,669.69
	High School Total		\$8,510,536	4,637,548.43	1,754,582.14	2,118,404.93
Alternative Ed	Unrestricted	5300 Dues & Memberships	\$1,740	.00	.00	1,740.00
		Unrestricted Total	\$1,740	.00	.00	1,740.00
	Restricted	5100 Subagreements For Services	\$489,841	234,155.50	256,430.57	-745.21
		5200 Travel And Conferences	\$19,080	2,600.00	.00	16,480.00
		5300 Dues & Memberships	\$1,230	.00	.00	1,230.00
		5825 Consultants	\$352,920	261,532.61	37,730.35	53,657.06
		5826 Prof-Services Non-Contract	\$47,868	6,261.61	8,576.09	33,030.05
	Restricted Total		\$910,939	504,549.72	302,737.01	103,651.90
	Alternative Ed Total		\$912,679	504,549.72	302,737.01	105,391.90
Parochial	Restricted	5200 Travel And Conferences	\$10,484	.00	.00	10,483.67
		5825 Consultants	\$305,672	110,096.02	31,290.00	164,286.04
		5826 Prof-Services Non-Contract	\$187,593	18,884.73	10,881.90	157,826.66
	Restricted Total		\$503,749	128,980.75	42,171.90	332,596.37
	Parochial Total		\$503,749	128,980.75	42,171.90	332,596.37
Child Development	Restricted	5100 Subagreements For Services	\$521,173	233,468.17	287,704.74	.00
		5825 Consultants	\$50,050	.00	50,050.00	.00
	Restricted Total		\$571,223	233,468.17	337,754.74	.00
	Child Development Total		\$571,223	233,468.17	337,754.74	.00
Central Office	Unrestricted	5200 Travel And Conferences	\$53,100	2,554.75	22,481.71	28,063.54
		5300 Dues & Memberships	\$759,182	15,009.13	593,751.21	150,421.19
		5825 Consultants	\$21,227,533	2,676,267.98	5,211,073.87	13,340,191.17

Summary of 5000 Object Codes
Data by Site Type, Resource Type, Specific Object Codes

Fund	01 General Fund
Classification	5 - Other Services and Operating Expenditures

Site Type	Resource Type	Object Code	Data			
			Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
Central Office	Unrestricted	5826 Prof-Services Non-Contract	\$350,325	100,744.38	80,852.32	168,727.90
	Unrestricted Total		\$22,390,139	2,794,576.24	5,908,159.11	13,687,403.80
	Restricted	5100 Subagreements For Services	\$8,777,513	3,180,901.77	2,637,255.56	2,959,355.64
		5200 Travel And Conferences	\$369,897	9,378.54	44,884.54	315,633.69
		5300 Dues & Memberships	\$155,621	.00	122,365.65	33,255.75
		5825 Consultants	\$25,074,407	8,473,199.33	8,138,743.87	8,462,463.50
		5826 Prof-Services Non-Contract	\$2,396,235	432,462.65	1,445,403.19	518,368.82
		5827 Non-public Schl Contracts	\$8,349,852	2,783,638.07	5,314,964.24	251,249.69
	Restricted Total		\$45,123,525	14,879,580.36	17,703,617.05	12,540,327.09
Central Office Total			\$67,513,664	17,674,156.60	23,611,776.16	26,227,730.89
Grand Total			\$112,275,708	40,964,504.39	41,074,321.95	30,236,882.05

Summary of 5000 Object Codes Data by Object Code & Site Type

Fund	01 General Fund
Resource Type	(All)
Classification	5 - Other Services and Operating Expenditures

Object Code	Site Type	Data			
		Sum of Revised	Sum of Encumbered	Sum of Expenditure	Sum of Account Balance
5100 Subagreements For Services	Elementary School	\$18,878,831	10,102,589.32	8,531,041.56	245,200.05
	Middle School	\$6,980,627	4,491,242.10	2,370,444.43	118,940.09
	High School	\$2,536,931	1,724,042.34	757,679.13	55,209.63
	Alternative Ed	\$489,841	234,155.50	256,430.57	-745.21
	Child Development	\$521,173	233,468.17	287,704.74	.00
	Central Office	\$8,777,513	3,180,901.77	2,637,255.56	2,959,355.64
5100 Subagreements For Services Total		\$38,184,915	19,966,399.20	14,840,555.99	3,377,960.20
5200 Travel And Conferences	Elementary School	\$105,259	38,154.75	32,862.78	34,241.88
	Middle School	\$23,784	2,595.78	3,290.00	17,897.90
	High School	\$194,575	12,268.91	53,395.45	128,910.49
	Alternative Ed	\$19,080	2,600.00	.00	16,480.00
	Parochial	\$10,484	.00	.00	10,483.67
	Central Office	\$422,997	11,933.29	67,366.25	343,697.23
5200 Travel And Conferences Total		\$776,178	67,552.73	156,914.48	551,711.17
5300 Dues & Memberships	Elementary School	\$8,715	6,953.09	1,363.00	399.00
	Middle School	\$13,955	.00	7,725.20	6,230.00
	High School	\$61,112	5,844.35	16,284.65	38,983.40
	Alternative Ed	\$2,970	.00	.00	2,970.00
	Central Office	\$914,803	15,009.13	716,116.86	183,676.94
5300 Dues & Memberships Total		\$1,001,556	27,806.57	741,489.71	232,259.34
5825 Consultants	Elementary School	\$5,135,707	1,937,077.71	2,854,291.27	344,338.05
	Middle School	\$2,374,630	1,033,355.50	1,011,639.07	329,635.48
	High School	\$5,129,590	2,707,988.60	787,822.75	1,633,778.38
	Alternative Ed	\$352,920	261,532.61	37,730.35	53,657.06
	Parochial	\$305,672	110,096.02	31,290.00	164,286.04
	Child Development	\$50,050	.00	50,050.00	.00
5825 Consultants Total		\$46,301,940	11,149,467.31	13,349,817.74	21,802,654.67
5826 Prof-Services Non-Contract	Elementary School	\$442,144	100,262.65	113,211.34	228,669.71
	Middle School	\$300,207	73,569.82	99,431.35	127,205.80
	High School	\$588,327	187,404.23	139,400.16	261,523.03
	Alternative Ed	\$47,868	6,261.61	8,576.09	33,030.05
	Parochial	\$187,593	18,884.73	10,881.90	157,826.66
	Central Office	\$2,746,559	533,207.03	1,526,255.51	687,096.72
5826 Prof-Services Non-Contract Total		\$4,312,698	919,590.07	1,897,756.35	1,495,351.97
5827 Non-public Schl Contracts	Central Office	\$8,349,852	2,783,638.07	5,314,964.24	251,249.69
5827 Non-public Schl Contracts Total		\$8,349,852	2,783,638.07	5,314,964.24	251,249.69
Grand Total		\$112,275,708	40,964,504.39	41,074,321.95	30,236,882.05

OUSD Confidential Employee FTE, Salary, and Total Compensation - March 2025
Board Resolution 2425-0084 Fiscal Analysis

			SALARY AMOUNT SALARY+BENEFITS		
<i>Fund</i>	<i>Resource Type</i>	<i>Site Type</i>	SUM of FTE At	SUM of Account Am.	SUM of Total Comp
010 - General Fund	Unrestricted	Central Office	110.20	15,879,762.24	\$22,775,237.00
	Unrestricted Total		110.20	15,879,762.24	\$22,775,237.00
	Restricted	Central Office	20.70	2,210,789.02	\$3,840,813.70
	Restricted Total		20.70	2,210,789.02	\$3,840,813.70
010 - General Fund Total			130.90	18,090,551.26	\$26,616,050.70
110 - Adult Education Fund	Restricted	Charter	1.00	174,139.80	\$243,784.00
	Restricted Total		1.00	174,139.80	\$243,784.00
110 - Adult Education Fund Total			1.00	174,139.80	\$243,784.00
120 - Child Development Fund	Restricted	Central Office	4.00	499,865.15	\$465,520.00
	Restricted Total		4.00	499,865.15	\$465,520.00
120 - Child Development Fund Total			4.00	499,865.15	\$465,520.00
130 - Cafeteria Fund	Restricted	Central Office	2.20	166,925.59	\$283,440.00
	Restricted Total		2.20	166,925.59	\$283,440.00
130 - Cafeteria Fund Total			2.20	166,925.59	\$283,440.00
210 - Building Fund	Restricted	Central Office	7.00	920,436.39	\$1,042,806.00
	Restricted Total		7.00	920,436.39	\$1,042,806.00
210 - Building Fund Total			7.00	920,436.39	\$1,042,806.00
670 - Self Insurance Fund	Restricted	Central Office	5.00	674,493.87	\$1,131,842.00
	Restricted Total		5.00	674,493.87	\$1,131,842.00
670 - Self Insurance Fund Total			5.00	674,493.87	\$1,131,842.00
Grand Total			150.10	20,526,412.06	\$29,783,442.70

As of 03/24/2025

Bargaining Unit	Number of Employees
Total for AFSC - Amer Fed of State, Cnty & Municipal Emp	816
Total for BLDG - Bldg & Const Trades Council Alameda Cnty	89
Total for CONF - Confidential	135
Total for OCDP - Oakland Child Development Para Assoc	87
Total for OEA - Oakland Education Association	2,643
Total for SEIU - Service Employees International Union	1,048
Total for T70 - Brotherhood of Teamsters-WrHse	5
Total for T853 - Brotherhood of Teamsters-Truck Dvrs	11
Total for UAOS - United Administrators of Oakland Schools	430
Total for UNRP - Unrepresented	10
Total for Oakland Unified School District	5,274