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Board Cover Memorandum

To Board of Education

From Dr. Denise Saddler, Interim Superintendent
Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Chief Financial Officer

Meeting Date September 10, 2025

Subject Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2024-25 (Unaudited Actuals) (Closing of the Books) - Chief Business Officer

Ask of the Board It is recommended that the Governing Board Adopt by the Board of Education of Resolution No. 2526-0128 - Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2024-25 (Unaudited Actuals). The District’s General Fund Unrestricted and Restricted ending fund balances are \$55,845,233.22 and \$200,777,710.98, respectively.

Background The purpose of this agenda item and resolution is to notify the Governing Board that the District has completed all financial transactions for the 2024-25 fiscal year. The Unaudited Actuals report has been prepared in accordance with Education Code (EC) Section 41010 and is being presented for review and acceptance. The summary results of the District’s 2024-25 financial activity are being presented at the September 10, 2025, regularly scheduled Governing Board Meeting.

The Unaudited Actuals report the District’s actual financial activity for the 2024-25 fiscal year and determine the District’s beginning fund and cash balances for the 2024-25 year for all funds. The Unaudited Actuals Report will be submitted to the ACOE by September 15, 2025 for the required review and subsequent submission to the California Department of Education (CDE). The Unaudited Actuals will be audited by the District’s external auditor with an anticipated date of presenting to the Governing Board no later than January 2025.

The District has made significant improvements in its budget projections, where there is an overall 3% variance between the projected ending fund balance at 2025-26 Budget Adoption using 2024-25 Estimated Actuals compared to 2024-25 Unaudited Actuals. The District also provided a 45-Day Revise of the 2025-26 Adopted Budget on August 27, 2025, where projections continued to flow in the same direction as the Unaudited Actuals. We continue to experience a decline in our Base Unrestricted General Fund (Resource 0000) summarized as follows:

2019-20	-\$5,990,407	2024-25	\$62,801,965
2020-21	\$10,242,484	2024-25 31	\$21,845,950
2021-22	\$47,668,251	2024-25	\$3,416,129
2022-23	\$62,469,330		

As we have shared in our past presentations, though each fund and resource is responsible for supporting its specific expenditures with its associated revenue, the Base General Fund is the resource that is responsible for supporting all areas of our District. Thus, unforeseen expenses, emergencies, investments, and the District's 3% reserve, must be funded from the Base General Fund. Though the District is meeting the 3% reserve, we are not funding it from the Base General Fund; thus, relying on other Unrestricted resources to meet this obligation. We will continue to be challenged to meet those obligations with the remaining fund balance being merely \$3M above the reserve. This creates the high likelihood that the reserve may be used and erode even further.

The UnAudited Actuals also reflects the fragility of our cumulative Unrestricted General Fund Balance, which includes several resources that are one-time and planned expenditures continue to be budgeted in the 2025-26 school year. Most of these one-time resources, excluding Resource 1100, State Lottery, will be expended or reduced significantly by the end of the 2028-29 school year, the largest being carryover from Supplemental and Concentration funds, that continue to bridge programs and investments lacking ongoing resources.

Fiscal27a

Fund / Resource Transaction Summary

As of 06/30/2025		Fiscal Year 2024/25 Actuals			
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund					
0000 General Purpose-unrestricted	63,219,452.29	189,728,203.54	249,531,526.52	59,803,322.98-	3,416,129.31
0002 Unrestricted Supplemental	.00	17,573,524.37	17,573,524.37	.00	.00
0004 Central Concentration	.00	37,165,005.85	37,165,005.85	.00	.00
0005 Central Supplemental	.00	35,341,806.13	35,341,806.13	.00	.00
0006 S&C Carryover	30,657,672.17	24,294,175.65	19,734,339.38	4,559,836.27	35,217,508.44
0007 One-time Addtl Budget	6,455,967.26	16,209.95	2,715,982.63	2,699,772.68-	3,756,194.58
0020 Home & Hospital	.00	635,267.31	635,267.31	.00	.00
0039 Charter Leases & Repairs	.00	303,352.57	303,352.57	.00	.00
0040 AB1840 Unrestricted	4,831,198.51	10,008,000.00	3,179,547.97	6,828,452.03	11,659,650.54
0041 AB1840 School Consolidation	10,008,000.00	10,008,000.00-	.00	10,008,000.00-	.00
0050 Employees On Loan	.00	490,261.50	490,261.50	.00	.00
0071 Facilitron Rent	.00	611,889.64	611,889.64	.00	.00
0095 Charter School Admin Office	.00	1,429,642.16	1,429,642.16	.00	.00
0100 Release Time Subs	.00	104,989.79	104,989.79	.00	.00
0120 BlackThrivingCommunity	1,622,513.34	.00	541,029.47	541,029.47-	1,081,483.87
0710 LCFF TK Funding	.00	3,085,062.00	2,382,465.22	702,596.78	702,596.78
0720 Unrestricted Transportation	.00	17,023,131.65	17,023,131.65	.00	.00
0940 BOE Initiatives	.00	11,669.70	.00	11,669.70	11,669.70
1100 State Lottery	278,959.79	6,520,477.34	6,799,437.13	278,959.79-	.00
1400 Prop 30 Education Protect Act	.00	44,292,821.00	44,292,821.00	.00	.00
Total for Org	117,073,763.36	378,627,490.15	439,856,020.29	61,228,530.14-	55,845,233.22

The 2024-25 Unaudited actuals report continues to reflect the District's progress in the fight for stability. The District recognizes that the work the Board, staff, and constituents have done to partner in the planning and execution of programs designed to improve student outcomes has been

done in conjunction with our legislative bodies that have provided not only additional funding, but flexibility that has significantly impacted the District's financial and operational profile. It is due to this work that the District closes its books for the first time in 23 years, debt free from a state loan and absent extended County and State oversight.

2024-25 Unaudited Actuals Budget Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 510,370,517	\$ 326,963,775	\$ 837,334,291
9) Total Expenditures			
	\$ 434,792,080	\$ 448,782,587	\$ 883,574,667
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 75,578,436	\$ (121,818,812)	\$ (46,240,376)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (136,806,966)	\$ 131,768,836	\$ (5,038,130)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (61,228,530)	\$ 9,950,024	\$ (51,278,506)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 117,073,763	\$ 190,827,687	\$ 307,901,451
b) Restricted	\$ -	\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 55,845,233	\$ 200,777,711	\$ 256,622,944
Restricted Reserve	\$226,624	\$ 200,777,711	\$ 201,004,335
Other Assignments	\$11,126,441	\$0	\$11,126,441
Reserve for Economic Uncertainty	\$26,658,384		\$26,658,384
Unassigned Unappropriated	\$ 17,833,784	\$ -	\$ 17,833,784

Recommendation

It is recommended that the Governing Board Adopt by the Board of Education of Resolution No. 2526-0128 - Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2024-25 (Unaudited Actuals). The District's General Fund Unrestricted and Restricted ending fund balances are \$55,845,233.22 and \$200,777,710.98, respectively.

Attachment(s)

RESOLUTION NO. 2526-0128
Form CA 2024-25 Unaudited Actuals School District Certification
Form TC Table of Contents
Form 01 General Fund – Unrestricted and 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 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 Asset
Form CAT Federal Grant Awards
Form CEA Current Expense Formula/Minimum Classroom Compensation

CASHFLOW

Form DEBT	Schedule of Long-Term Liabilities
Form ESMOE	Every Student Succeeds Act Maintenance of Effort Expenditures
GANN	Limits Adoption GANN Board Submission
Form ICR	Indirect Cost Rate
Form L	Lottery
Form PCR	General Fund & Charter Schools Fund Program Cost Report
Form PCRAF	General Fund and Charter School Fund—Program Cost
Form SIAA	Summary of Inter-Fund Activities for All Funds
Form SEMA	Special Education Maintenance of Effort—LEA Expenditures
Form SEMB	Special Education Maintenance of Effort—SELPA
TRC UA	Technical Review Checks Unaudited Actuals
PowerPoint Presentation	
2024-25 Ending Fund Balance	
2024-25 45- Day Actuals vs. Unaudited Actuals	

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

**RESOLUTION NO. 2526-0128
2024-25 Annual Statement of all Receipts and
Expenditures of the District Unaudited Actuals - Year End
Close**

WHEREAS, Education Code Section 42100 requires that the governing board of each school district shall approve the Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals) for proceeding year; and

WHEREAS, Education Code Section 42100 requires that the approved statement be filed with the County Superintendent of Schools,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Oakland Unified School District hereby approved the Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2024-25 (Unaudited Actuals), attached hereto; and

BE IT FURTHER RESOLVED, that the Board of Education hereby authorizes the submission of said Statement to the Alameda County of Superintendent of Schools.

Passed by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSED: None

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

NOES: None

ABSTAINED: Vice President Valarie Bachelor

RECUSED: None

ABSENT: Maximus Simmons - Student Director, Mariana Smith - Student Director

OAKLAND UNIFIED SCHOOL DISTRICT

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 9/11/2025

Jennifer Brouhard
President, Board of Education

 9/11/2025

Denise Gail Saddler, Ed.D.
Interim Superintendent and Secretary, Board of
Education

Form CA
2024-25 Unaudited Actuals
School District Certification

Unaudited Actuals
FINANCIAL REPORTS
2024-25 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.60%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$466,693,304.93
	Appropriations Subject to Limit	\$466,693,304.93
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.53%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: Denise Gail Saddler
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 10, 2025

Printed Name: Denise Gail Saddler, Ed.D

Title: Interim Superintendent

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Allan Garde

Title: Associate Superintendent,
Business Services

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Allan Garde
Name
Associate Superintendent, Business Services
Title
510-887-0152
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agarde@acoe.org
E-mail Address

For School District:

Lisa Grant-Dawson
Name
Chief Business Officer
Title
510-862-8689
Telephone
lisa.grantdawson@ousd.org
E-mail Address

Form TC
Table of Contents

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 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	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Form 01
General Fund – Unrestricted and Restricted

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	475,986,241.27	4,450,554.00	480,436,795.27	491,227,018.00	4,573,287.00	495,800,305.00	3.2%
2) Federal Revenue		8100-8299	0.00	49,958,215.23	49,958,215.23	0.00	63,713,670.45	63,713,670.45	27.5%
3) Other State Revenue		8300-8599	11,843,607.86	161,664,767.99	173,508,375.85	11,628,095.89	149,829,599.23	161,457,695.12	-6.9%
4) Other Local Revenue		8600-8799	22,540,667.57	110,890,237.43	133,430,905.00	17,767,555.24	67,796,177.24	85,563,732.48	-35.9%
5) TOTAL, REVENUES			510,370,516.70	326,963,774.65	837,334,291.35	520,622,669.13	285,912,733.92	806,535,403.05	-3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	184,348,566.76	91,968,265.08	276,316,831.84	181,696,699.01	90,211,626.96	271,908,325.97	-1.6%
2) Classified Salaries		2000-2999	64,616,281.48	71,336,355.05	135,952,636.53	68,243,467.75	71,535,151.56	139,778,619.31	2.8%
3) Employee Benefits		3000-3999	117,062,723.78	104,872,607.02	221,935,330.80	127,029,506.85	113,450,238.48	240,479,745.33	8.4%
4) Books and Supplies		4000-4999	13,396,818.30	16,344,506.91	29,741,325.21	22,024,309.87	35,623,971.53	57,648,281.40	93.8%
5) Services and Other Operating Expenditures		5000-5999	61,183,653.17	139,283,247.15	200,466,900.32	62,018,972.31	138,750,909.53	200,769,881.84	0.2%
6) Capital Outlay		6000-6999	2,351,129.53	7,803,218.89	10,154,348.42	371,229.00	1,686,648.68	2,057,877.68	-79.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,248,407.75	6,645,499.58	10,893,907.33	26,000.00	5,911,683.21	5,937,683.21	-45.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,415,500.30)	10,528,887.27	(1,886,613.03)	(13,664,089.71)	11,559,161.43	(2,104,928.28)	11.6%
9) TOTAL, EXPENDITURES			434,792,080.47	448,782,586.95	883,574,667.42	447,746,095.08	468,729,391.38	916,475,486.46	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,578,436.23	(121,818,812.30)	(46,240,376.07)	72,876,574.05	(182,816,657.46)	(109,940,083.41)	137.8%
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	5,063,939.82	0.00	5,063,939.82	3,000,000.00	0.00	3,000,000.00	-40.8%
2) Other Sources/Uses									
a) Sources		8930-8979	25,809.53	0.00	25,809.53	15,000.00	0.00	15,000.00	-41.9%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(131,768,836.08)	131,768,836.08	0.00	(100,485,615.57)	100,485,615.57	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(136,806,966.37)	131,768,836.08	(5,038,130.29)	(103,470,615.57)	100,485,615.57	(2,985,000.00)	-40.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,228,530.14)	9,950,023.78	(51,278,506.36)	(30,594,041.52)	(82,331,041.89)	(112,925,083.41)	120.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	118,160,823.36	190,827,687.20	308,988,510.56	55,845,233.22	200,777,710.98	256,622,944.20	-16.9%
b) Audit Adjustments		9793	(1,087,060.00)	0.00	(1,087,060.00)	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 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)			117,073,763.36	190,827,687.20	307,901,450.56	55,845,233.22	200,777,710.98	256,622,944.20	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,073,763.36	190,827,687.20	307,901,450.56	55,845,233.22	200,777,710.98	256,622,944.20	-16.7%
2) Ending Balance, June 30 (E + F1e)			55,845,233.22	200,777,710.98	256,622,944.20	25,251,191.70	118,446,669.09	143,697,860.79	-44.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	149,344.13	0.00	149,344.13	150,000.00	0.00	150,000.00	0.4%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	77,279.80	0.00	77,279.80	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	200,777,710.98	200,777,710.98	0.00	118,446,669.09	118,446,669.09	-41.0%
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	11,126,441.00	0.00	11,126,441.00	0.00	0.00	0.00	-100.0%
Stale Dated Warrants Res 9960	0000	9780	1,042,563.71		1,042,563.71			0.00	
Reserve AB 1840, Resource 0040	0000	9780	9,583,877.29		9,583,877.29			0.00	
Reserve AB 1840, Enrollment Stabilization Final \$500K	0000	9780	500,000.00		500,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	26,658,383.93	0.00	26,658,383.93	25,050,969.65	0.00	25,050,969.65	-6.0%
Unassigned/Unappropriated Amount		9790	17,833,784.36	0.00	17,833,784.36	50,222.05	0.00	50,222.05	-99.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	60,071,728.22	207,837,358.74	267,909,086.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,834,097.00	0.00	1,834,097.00				
b) in Banks		9120	3,968,857.46	1,210,055.86	5,178,913.32				
c) in Revolving Cash Account		9130	149,344.13	0.00	149,344.13				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	137.10	0.00	137.10				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,987,989.97	2,138,938.41	10,126,928.38				
4) Due from Grantor Government		9290	23,872,582.59	30,508,803.59	54,381,386.18				
5) Due from Other Funds		9310	2,326,644.39	39,607.38	2,366,251.77				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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	77,279.80	0.00	77,279.80				
8) Other Current Assets		9340	0.00	1,620.00	1,620.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			100,288,660.66	241,736,383.98	342,025,044.64				
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	34,717,140.66	23,892,787.77	58,609,928.43				
2) Due to Grantor Governments		9590	4,930,821.00	0.00	4,930,821.00				
3) Due to Other Funds		9610	4,795,465.78	290,727.48	5,086,193.26				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	16,775,157.75	16,775,157.75				
6) TOTAL, LIABILITIES			44,443,427.44	40,958,673.00	85,402,100.44				
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									
(must agree with line F2) (G10 + H2) - (I6 + J2)			55,845,233.22	200,777,710.98	256,622,944.20				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	256,378,630.74	0.00	256,378,630.74	265,622,127.00	0.00	265,622,127.00	3.6%
Education Protection Account State Aid - Current Year		8012	44,292,821.00	0.00	44,292,821.00	51,434,418.00	0.00	51,434,418.00	16.1%
State Aid - Prior Years		8019	361,871.00	0.00	361,871.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	666,309.12	0.00	666,309.12	712,584.00	0.00	712,584.00	6.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,819,152.43	0.00	2,819,152.43	2,214,290.00	0.00	2,214,290.00	-21.5%
County & District Taxes									
Secured Roll Taxes		8041	99,470,617.50	0.00	99,470,617.50	105,566,349.00	0.00	105,566,349.00	6.1%
Unsecured Roll Taxes		8042	8,188,047.34	0.00	8,188,047.34	10,857,868.00	0.00	10,857,868.00	32.6%
Prior Years' Taxes		8043	(1,556,576.50)	0.00	(1,556,576.50)	(789,710.00)	0.00	(789,710.00)	-49.3%

**Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object**

Description Resource Codes Object Codes			2024-25 Unaudited Actuals			2025-26 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	2,619,510.02	0.00	2,619,510.02	3,016,172.00	0.00	3,016,172.00	15.1%
Education Revenue Augmentation Fund (ERAF)		8045	52,861,287.52	0.00	52,861,287.52	58,637,845.00	0.00	58,637,845.00	10.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	56,357,070.10	0.00	56,357,070.10	41,470,813.00	0.00	41,470,813.00	-26.4%
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			522,458,740.27	0.00	522,458,740.27	538,742,756.00	0.00	538,742,756.00	3.1%
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	(46,472,499.00)	0.00	(46,472,499.00)	(47,515,738.00)	0.00	(47,515,738.00)	2.2%
Property Taxes Transfers		8097	0.00	4,450,554.00	4,450,554.00	0.00	4,573,287.00	4,573,287.00	2.8%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			475,986,241.27	4,450,554.00	480,436,795.27	491,227,018.00	4,573,287.00	495,800,305.00	3.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,328,481.97	9,328,481.97	0.00	9,426,393.00	9,426,393.00	1.0%
Special Education Discretionary Grants		8182	0.00	845,982.00	845,982.00	0.00	845,256.00	845,256.00	-0.1%
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		16,956,299.13	16,956,299.13		20,586,230.00	20,586,230.00	21.4%
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		1,920,060.88	1,920,060.88		1,972,625.00	1,972,625.00	2.7%
Title III, Immigrant Student Program	4201	8290		329,751.71	329,751.71		375,182.00	375,182.00	13.8%
Title III, English Learner Program	4203	8290		1,689,438.39	1,689,438.39		1,469,741.00	1,469,741.00	-13.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Unaudited Actuals			2025-26 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 Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		9,365,799.01	9,365,799.01		11,066,366.07	11,066,366.07	18.2%
Career and Technical Education	3500-3599	8290		556,992.00	556,992.00		520,864.00	520,864.00	-6.5%
All Other Federal Revenue	All Other	8290	0.00	8,965,410.14	8,965,410.14	0.00	17,451,013.38	17,451,013.38	94.6%
TOTAL, FEDERAL REVENUE			0.00	49,958,215.23	49,958,215.23	0.00	63,713,670.45	63,713,670.45	27.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		25,661,936.00	25,661,936.00		26,545,733.00	26,545,733.00	3.4%
Prior Years	6500	8319		148,899.00	148,899.00		19,657.00	19,657.00	-86.8%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,444,790.00	0.00	1,444,790.00	1,482,674.00	0.00	1,482,674.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	6,520,477.34	3,094,742.42	9,615,219.76	6,062,060.89	2,602,560.17	8,664,621.06	-9.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		39,794,639.00	39,794,639.00		41,102,501.23	41,102,501.23	3.3%
After School Education and Safety (ASES)	6010	8590		12,268,339.90	12,268,339.90		9,540,180.73	9,540,180.73	-22.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		282,220.21	282,220.21		282,959.00	282,959.00	0.3%
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		1,669,580.97	1,669,580.97		1,482,428.00	1,482,428.00	-11.2%
Arts and Music in Schools (Prop 28)	6770	8590		5,834,385.00	5,834,385.00		5,834,363.00	5,834,363.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		31,769.25	31,769.25		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,878,340.52	72,878,256.24	76,756,596.76	4,083,361.00	62,419,217.10	66,502,578.10	-13.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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			11,843,607.86	161,664,767.99	173,508,375.85	11,628,095.89	149,829,599.23	161,457,695.12	-6.9%
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	44,345,546.92	44,345,546.92	0.00	32,402,490.00	32,402,490.00	-26.9%
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	21,663,324.36	21,663,324.36	0.00	16,266,392.00	16,266,392.00	-24.9%
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	2,252,047.64	0.00	2,252,047.64	2,940,407.78	0.00	2,940,407.78	30.6%
Interest		8660	12,060,657.56	0.00	12,060,657.56	9,000,000.00	250.00	9,000,250.00	-25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,196,598.00	0.00	5,196,598.00	2,707,147.10	0.00	2,707,147.10	-47.9%
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	1,466,673.71	0.00	1,466,673.71	1,468,359.00	0.00	1,468,359.00	0.1%
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	314,861.13	314,861.13	0.00	25,000.00	25,000.00	-92.1%
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%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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	1,564,690.66	44,566,505.02	46,131,195.68	1,651,641.36	19,102,045.24	20,753,686.60	-55.0%
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			22,540,667.57	110,890,237.43	133,430,905.00	17,767,555.24	67,796,177.24	85,563,732.48	-35.9%
TOTAL, REVENUES			510,370,516.70	326,963,774.65	837,334,291.35	520,622,669.13	285,912,733.92	806,535,403.05	-3.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	150,654,237.02	69,562,868.71	220,217,105.73	144,896,738.87	67,211,323.76	212,108,062.63	-3.7%
Certificated Pupil Support Salaries		1200	6,724,136.32	17,166,948.65	23,891,084.97	9,137,825.47	18,101,425.73	27,239,251.20	14.0%
Certificated Supervisors' and Administrators' Salaries		1300	26,291,002.57	5,022,739.02	31,313,741.59	26,875,808.66	4,701,186.97	31,576,995.63	0.8%
Other Certificated Salaries		1900	679,190.85	215,708.70	894,899.55	786,326.01	197,690.50	984,016.51	10.0%
TOTAL, CERTIFICATED SALARIES			184,348,566.76	91,968,265.08	276,316,831.84	181,696,699.01	90,211,626.96	271,908,325.97	-1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,245,251.59	20,173,439.76	21,418,691.35	4,164,663.74	21,025,875.53	25,190,539.27	17.6%
Classified Support Salaries		2200	19,969,602.47	22,349,152.04	42,318,754.51	18,859,984.70	22,688,339.45	41,548,324.15	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	26,906,022.41	21,087,139.53	47,993,161.94	28,380,720.49	19,739,813.15	48,120,533.64	0.3%
Clerical, Technical and Office Salaries		2400	15,532,503.60	7,258,843.90	22,791,347.50	15,851,496.38	7,422,961.59	23,274,457.97	2.1%
Other Classified Salaries		2900	962,901.41	467,779.82	1,430,681.23	986,602.44	658,161.84	1,644,764.28	15.0%
TOTAL, CLASSIFIED SALARIES			64,616,281.48	71,336,355.05	135,952,636.53	68,243,467.75	71,535,151.56	139,778,619.31	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	32,834,246.28	38,586,968.12	71,421,214.40	33,622,397.95	39,998,413.57	73,620,811.52	3.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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	15,473,671.17	17,571,130.13	33,044,801.30	18,304,371.22	19,700,823.87	38,005,195.09	15.0%
OASDI/Medicare/Alternative		3301-3302	7,700,419.98	6,663,402.47	14,363,822.45	8,958,734.74	8,087,186.04	17,045,920.78	18.7%
Health and Welfare Benefits		3401-3402	50,232,821.75	34,633,812.41	84,866,634.16	55,261,441.20	38,165,554.56	93,426,995.76	10.1%
Unemployment Insurance		3501-3502	213,700.69	121,842.91	335,543.60	210,072.14	133,994.31	344,066.45	2.5%
Workers' Compensation		3601-3602	8,915,937.34	5,856,353.27	14,772,290.61	8,994,260.01	5,834,701.18	14,828,961.19	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	1,891.10	1,891.10	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,691,926.57	1,439,097.71	3,131,024.28	1,678,229.59	1,527,673.85	3,205,903.44	2.4%
TOTAL, EMPLOYEE BENEFITS			117,062,723.78	104,872,607.02	221,935,330.80	127,029,506.85	113,450,238.48	240,479,745.33	8.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,599,297.60	2,154,344.54	3,753,642.14	6,150,883.00	3,756,893.72	9,907,776.72	164.0%
Books and Other Reference Materials		4200	206,917.51	503,827.70	710,745.21	76,900.00	2,614,799.48	2,691,699.48	278.7%
Materials and Supplies		4300	6,039,997.41	9,182,007.74	15,222,005.15	11,254,516.35	26,533,927.59	37,788,443.94	148.2%
Noncapitalized Equipment		4400	5,550,605.78	4,504,326.93	10,054,932.71	4,542,010.52	2,718,350.74	7,260,361.26	-27.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,396,818.30	16,344,506.91	29,741,325.21	22,024,309.87	35,623,971.53	57,648,281.40	93.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	33,060,929.58	33,060,929.58	0.00	9,237,812.73	9,237,812.73	-72.1%
Travel and Conferences		5200	322,652.23	869,557.58	1,192,209.81	131,330.95	240,528.74	371,859.69	-68.8%
Dues and Memberships		5300	669,360.23	159,086.13	828,446.36	366,057.61	53,525.70	419,583.31	-49.4%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,923,540.15	128,135.76	17,051,675.91	16,653,391.71	107,053.18	16,760,444.89	-1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,528,077.05	5,580,199.29	7,108,276.34	1,143,148.00	4,966,273.69	6,109,421.69	-14.1%
Transfers of Direct Costs		5710	(5,822,497.91)	5,822,497.91	0.00	(7,942,729.76)	7,942,729.76	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,668.13	986,552.22	989,220.35	(1,050,023.00)	1,152,150.00	102,127.00	-89.7%
Professional/Consulting Services and Operating Expenditures		5800	43,851,150.32	92,660,995.06	136,512,145.38	32,591,611.69	64,079,557.84	96,671,169.53	-29.2%
Communications		5900	3,708,702.97	15,293.62	3,723,996.59	20,126,185.11	50,971,277.89	71,097,463.00	1,809.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,183,653.17	139,283,247.15	200,466,900.32	62,018,972.31	138,750,909.53	200,769,881.84	0.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	247,189.00	0.00	247,189.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,630,293.79	4,939,004.89	6,569,298.68	66,054.00	750,000.00	816,054.00	-87.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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	473,646.74	2,864,214.00	3,337,860.74	305,175.00	936,648.68	1,241,823.68	-62.8%
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			2,351,129.53	7,803,218.89	10,154,348.42	371,229.00	1,686,648.68	2,057,877.68	-79.7%
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	49,561.00	0.00	49,561.00	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	20,286.00	0.00	20,286.00	26,000.00	0.00	26,000.00	28.2%
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	6,645,499.58	6,645,499.58	0.00	5,911,683.21	5,911,683.21	-11.0%
		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	76,081.41	0.00	76,081.41	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	4,102,479.34	0.00	4,102,479.34	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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)			4,248,407.75	6,645,499.58	10,893,907.33	26,000.00	5,911,683.21	5,937,683.21	-45.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,528,887.27)	10,528,887.27	0.00	(11,559,161.43)	11,559,161.43	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,886,613.03)	0.00	(1,886,613.03)	(2,104,928.28)	0.00	(2,104,928.28)	11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,415,500.30)	10,528,887.27	(1,886,613.03)	(13,664,089.71)	11,559,161.43	(2,104,928.28)	11.6%
TOTAL, EXPENDITURES			434,792,080.47	448,782,586.95	883,574,667.42	447,746,095.08	468,729,391.38	916,475,486.46	3.7%
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	5,063,939.82	0.00	5,063,939.82	3,000,000.00	0.00	3,000,000.00	-40.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,063,939.82	0.00	5,063,939.82	3,000,000.00	0.00	3,000,000.00	-40.8%
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	25,809.53	0.00	25,809.53	15,000.00	0.00	15,000.00	-41.9%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 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			25,809.53	0.00	25,809.53	15,000.00	0.00	15,000.00	-41.9%
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	(131,850,592.56)	131,850,592.56	0.00	(132,485,615.57)	132,485,615.57	0.00	0.0%
Contributions from Restricted Revenues		8990	81,756.48	(81,756.48)	0.00	32,000,000.00	(32,000,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(131,768,836.08)	131,768,836.08	0.00	(100,485,615.57)	100,485,615.57	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(136,806,966.37)	131,768,836.08	(5,038,130.29)	(103,470,615.57)	100,485,615.57	(2,985,000.00)	-40.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	475,986,241.27	4,450,554.00	480,436,795.27	491,227,018.00	4,573,287.00	495,800,305.00	3.2%
2) Federal Revenue		8100-8299	0.00	49,958,215.23	49,958,215.23	0.00	63,713,670.45	63,713,670.45	27.5%
3) Other State Revenue		8300-8599	11,843,607.86	161,664,767.99	173,508,375.85	11,628,095.89	149,829,599.23	161,457,695.12	-6.9%
4) Other Local Revenue		8600-8799	22,540,667.57	110,890,237.43	133,430,905.00	17,767,555.24	67,796,177.24	85,563,732.48	-35.9%
5) TOTAL, REVENUES			510,370,516.70	326,963,774.65	837,334,291.35	520,622,669.13	285,912,733.92	806,535,403.05	-3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	229,862,114.82	261,920,193.21	491,782,308.03	227,988,234.22	268,410,239.56	496,398,473.78	0.9%
2) Instruction - Related Services	2000-2999		82,965,750.95	81,171,712.27	164,137,463.22	87,148,382.59	84,014,477.65	171,162,860.24	4.3%
3) Pupil Services	3000-3999		29,304,379.96	27,781,443.39	57,085,823.35	38,333,741.12	42,417,536.54	80,751,277.66	41.5%
4) Ancillary Services	4000-4999		207,619.67	19,730,252.89	19,937,872.56	431,487.05	17,583,215.21	18,014,702.26	-9.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		39,979,445.06	14,402,368.22	54,381,813.28	37,903,355.02	17,805,141.22	55,708,496.24	2.4%
8) Plant Services	8000-8999		48,224,362.26	37,131,117.39	85,355,479.65	55,914,895.08	32,587,097.99	88,501,993.07	3.7%
9) Other Outgo	9000-9999		4,248,407.75	6,645,499.58	10,893,907.33	26,000.00	5,911,683.21	5,937,683.21	-45.5%
10) TOTAL, EXPENDITURES			434,792,080.47	448,782,586.95	883,574,667.42	447,746,095.08	468,729,391.38	916,475,486.46	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,578,436.23	(121,818,812.30)	(46,240,376.07)	72,876,574.05	(182,816,657.46)	(109,940,083.41)	137.8%
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	5,063,939.82	0.00	5,063,939.82	3,000,000.00	0.00	3,000,000.00	-40.8%
2) Other Sources/Uses									
a) Sources		8930-8979	25,809.53	0.00	25,809.53	15,000.00	0.00	15,000.00	-41.9%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(131,768,836.08)	131,768,836.08	0.00	(100,485,615.57)	100,485,615.57	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(136,806,966.37)	131,768,836.08	(5,038,130.29)	(103,470,615.57)	100,485,615.57	(2,985,000.00)	-40.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,228,530.14)	9,950,023.78	(51,278,506.36)	(30,594,041.52)	(82,331,041.89)	(112,925,083.41)	120.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	118,160,823.36	190,827,687.20	308,988,510.56	55,845,233.22	200,777,710.98	256,622,944.20	-16.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description			2024-25 Unaudited Actuals			2025-26 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	(1,087,060.00)	0.00	(1,087,060.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			117,073,763.36	190,827,687.20	307,901,450.56	55,845,233.22	200,777,710.98	256,622,944.20	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,073,763.36	190,827,687.20	307,901,450.56	55,845,233.22	200,777,710.98	256,622,944.20	-16.7%
2) Ending Balance, June 30 (E + F1e)			55,845,233.22	200,777,710.98	256,622,944.20	25,251,191.70	118,446,669.09	143,697,860.79	-44.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	149,344.13	0.00	149,344.13	150,000.00	0.00	150,000.00	0.4%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	77,279.80	0.00	77,279.80	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	200,777,710.98	200,777,710.98	0.00	118,446,669.09	118,446,669.09	-41.0%
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	11,126,441.00	0.00	11,126,441.00	0.00	0.00	0.00	-100.0%
Stale Dated Warrants Res 9960	0000	9780	1,042,563.71		1,042,563.71			0.00	
Reserve AB 1840, Resource 0040	0000	9780	9,583,877.29		9,583,877.29			0.00	
Reserve AB 1840, Enrollment Stabilization Final \$500K	0000	9780	500,000.00		500,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	26,658,383.93	0.00	26,658,383.93	25,050,969.65	0.00	25,050,969.65	-6.0%
Unassigned/Unappropriated Amount		9790	17,833,784.36	0.00	17,833,784.36	50,222.05	0.00	50,222.05	-99.7%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	31,188,427.63	31,188,427.63
6211	Literacy Coaches and Reading Specialists Grant Program	7,909,727.59	4,862,435.87
6266	Educator Effectiveness, FY 2021-22	3,016,768.94	697,138.20
6300	Lottery: Instructional Materials	2,761,762.39	1,647,967.74
6332	CA Community Schools Partnership Act - Implementation Grant	5,269,237.33	1,590,944.85
6383	Golden State Pathways Program	11,814,892.00	8,880,786.19
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,443,773.58	2,127,801.58
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	8,027,908.82	7,391,749.02
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,013,261.14	1,013,261.14
7085	Learning Communities for School Success Program	1,710,576.11	1,186,246.42
7311	Classified School Employee Professional Development Block Grant	3,280.22	3,280.22
7339	Dual Enrollment Opportunities	864,676.94	306,019.15
7399	LCFF Equity Multiplier	6,665,484.46	5,856,286.10
7412	A-G Access/Success Grant	567,520.47	194,772.24
7413	A-G Learning Loss Mitigation Grant	745,933.08	139,810.89
7435	Learning Recovery Emergency Block Grant	34,683,010.58	20,383,469.89
7810	Other Restricted State	2,202,203.16	2,079,305.73
8210	Student Activity Funds	1,053,786.42	353,036.42
9010	Other Restricted Local	69,835,480.12	28,543,929.81
Total, Restricted Balance		200,777,710.98	118,446,669.09

Form 11
Adult Education
Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	378,003.69	2,025,489.00	435.8%
3) Other State Revenue		8300-8599	3,197,365.59	3,203,994.31	0.2%
4) Other Local Revenue		8600-8799	34,021.88	137,552.05	304.3%
5) TOTAL, REVENUES			3,609,391.16	5,367,035.36	48.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,899,816.35	1,983,681.53	4.4%
2) Classified Salaries		2000-2999	559,771.62	472,398.69	-15.6%
3) Employee Benefits		3000-3999	1,166,670.28	1,174,303.50	0.7%
4) Books and Supplies		4000-4999	32,493.82	607,109.50	1,768.4%
5) Services and Other Operating Expenditures		5000-5999	199,446.58	947,521.00	375.1%
6) Capital Outlay		6000-6999	14,843.55	10,000.00	-32.6%
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	106,266.75	117,589.37	10.7%
9) TOTAL, EXPENDITURES			3,979,308.95	5,312,603.59	33.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(369,917.79)	54,431.77	-114.7%
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)			(369,917.79)	54,431.77	-114.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,083.25	239,165.46	-60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,083.25	239,165.46	-60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,083.25	239,165.46	-60.7%
2) Ending Balance, June 30 (E + F1e)			239,165.46	293,597.23	22.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	239,165.46	293,597.23	22.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	9,225.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	63.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,392.94		
4) Due from Grantor Government		9290	1,110,105.94		
5) Due from Other Funds		9310	553.12		
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			1,122,340.87		
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	33,175.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	850,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			883,175.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			239,165.46		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	378,003.69	2,025,489.00	435.8%
TOTAL, FEDERAL REVENUE			378,003.69	2,025,489.00	435.8%
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	2,968,243.07	3,022,863.00	1.8%
All Other State Revenue	All Other	8590	229,122.52	181,131.31	-20.9%
TOTAL, OTHER STATE REVENUE			3,197,365.59	3,203,994.31	0.2%
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	9,593.63	3,686.50	-61.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,634.00	3,613.00	-22.0%
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	19,794.25	130,252.55	558.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,021.88	137,552.05	304.3%
TOTAL, REVENUES			3,609,391.16	5,367,035.36	48.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,551,095.63	1,634,960.82	5.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	348,720.72	348,720.71	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,899,816.35	1,983,681.53	4.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	115,828.86	75,568.90	-34.8%
Classified Support Salaries		2200	40,463.92	10,811.59	-73.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	403,478.84	386,018.20	-4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			559,771.62	472,398.69	-15.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	456,996.99	510,398.06	11.7%
PERS		3201-3202	128,560.65	119,593.40	-7.0%
OASDI/Medicare/Alternative		3301-3302	72,918.51	67,962.11	-6.8%
Health and Welfare Benefits		3401-3402	400,445.14	371,020.87	-7.3%
Unemployment Insurance		3501-3502	2,261.76	2,407.79	6.5%
Workers' Compensation		3601-3602	88,299.45	88,173.27	-0.1%
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	17,187.78	14,748.00	-14.2%
TOTAL, EMPLOYEE BENEFITS			1,166,670.28	1,174,303.50	0.7%
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	27,953.87	528,676.50	1,791.2%
Noncapitalized Equipment		4400	4,539.95	78,433.00	1,627.6%
TOTAL, BOOKS AND SUPPLIES			32,493.82	607,109.50	1,768.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	30,000.00	New
Travel and Conferences		5200	19,566.76	47,500.00	142.8%
Dues and Memberships		5300	1,250.00	1,500.00	20.0%
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	21,417.74	5,000.00	-76.7%
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	157,212.08	863,521.00	449.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			199,446.58	947,521.00	375.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,843.55	10,000.00	-32.6%
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			14,843.55	10,000.00	-32.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	106,266.75	117,589.37	10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,266.75	117,589.37	10.7%
TOTAL, EXPENDITURES			3,979,308.95	5,312,603.59	33.5%
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	378,003.69	2,025,489.00	435.8%
3) Other State Revenue		8300-8599	3,197,365.59	3,203,994.31	0.2%
4) Other Local Revenue		8600-8799	34,021.88	137,552.05	304.3%
5) TOTAL, REVENUES			3,609,391.16	5,367,035.36	48.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,597,264.79	3,810,819.36	46.7%
2) Instruction - Related Services	2000-2999		1,258,177.41	1,384,194.86	10.0%
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		106,266.75	117,589.37	10.7%
8) Plant Services	8000-8999		17,600.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,979,308.95	5,312,603.59	33.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(369,917.79)	54,431.77	-114.7%
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)			(369,917.79)	54,431.77	-114.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,083.25	239,165.46	-60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,083.25	239,165.46	-60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,083.25	239,165.46	-60.7%
2) Ending Balance, June 30 (E + F1e)			239,165.46	293,597.23	22.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	239,165.46	293,597.23	22.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	965.97	2,012.97
6391	Adult Education Program	154,389.50	174,974.77
7810	Other Restricted State	69,273.18	69,273.18
9010	Other Restricted Local	14,536.81	47,336.31
Total, Restricted Balance		239,165.46	293,597.23

Form 12
Child Development
Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	928,897.88	992,435.74	6.8%
3) Other State Revenue		8300-8599	26,515,136.86	24,925,250.03	-6.0%
4) Other Local Revenue		8600-8799	12,304,044.07	15,282,721.20	24.2%
5) TOTAL, REVENUES			39,748,078.81	41,200,406.97	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,036,242.21	12,230,813.38	10.8%
2) Classified Salaries		2000-2999	5,530,052.71	8,220,673.45	48.7%
3) Employee Benefits		3000-3999	9,060,719.84	12,855,195.40	41.9%
4) Books and Supplies		4000-4999	1,227,984.35	5,759,867.39	369.1%
5) Services and Other Operating Expenditures		5000-5999	4,362,982.50	3,391,898.18	-22.3%
6) Capital Outlay		6000-6999	1,885,430.52	4,690,594.35	148.8%
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	1,156,543.60	1,463,847.38	26.6%
9) TOTAL, EXPENDITURES			34,259,955.73	48,612,889.53	41.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,488,123.08	(7,412,482.56)	-235.1%
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)			5,488,123.08	(7,412,482.56)	-235.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,012,963.34	22,501,086.42	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,012,963.34	22,501,086.42	32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,012,963.34	22,501,086.42	32.3%
2) Ending Balance, June 30 (E + F1e)			22,501,086.42	15,088,603.86	-32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,501,086.42	15,088,603.86	-32.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,549,898.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	174,914.00		
b) in Banks		9120	487,024.21		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,993,130.85		
4) Due from Grantor Government		9290	391,803.88		
5) Due from Other Funds		9310	19,781.87		
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			33,616,553.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,734,225.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	43,673.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	8,337,568.29		
6) TOTAL, LIABILITIES			11,115,467.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			22,501,086.42		
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	928,897.88	992,435.74	6.8%
TOTAL, FEDERAL REVENUE			928,897.88	992,435.74	6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	23,147,845.84	23,519,500.05	1.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,367,291.02	1,405,749.98	-58.3%
TOTAL, OTHER STATE REVENUE			26,515,136.86	24,925,250.03	-6.0%
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	1,034,412.53	900,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	434,603.00	211,945.20	-51.2%
Fees and Contracts					
Child Development Parent Fees		8673	123,134.35	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,711,894.19	14,170,776.00	32.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,304,044.07	15,282,721.20	24.2%
TOTAL, REVENUES			39,748,078.81	41,200,406.97	3.7%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	9,648,887.35	10,081,617.37	4.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,387,354.86	2,149,196.01	54.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,036,242.21	12,230,813.38	10.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,314,176.93	5,015,632.56	51.3%
Classified Support Salaries		2200	240,859.30	690,175.76	186.5%
Classified Supervisors' and Administrators' Salaries		2300	864,386.25	1,162,861.55	34.5%
Clerical, Technical and Office Salaries		2400	1,102,630.23	1,352,003.58	22.6%
Other Classified Salaries		2900	8,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,530,052.71	8,220,673.45	48.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,184,758.46	2,689,068.55	23.1%
PERS		3201-3202	1,769,611.44	2,614,144.21	47.7%
OASDI/Medicare/Alternative		3301-3302	724,303.96	1,063,370.86	46.8%
Health and Welfare Benefits		3401-3402	3,720,633.76	5,677,061.85	52.6%
Unemployment Insurance		3501-3502	13,179.13	17,907.36	35.9%
Workers' Compensation		3601-3602	594,539.77	734,207.74	23.5%
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	53,693.32	59,434.83	10.7%
TOTAL, EMPLOYEE BENEFITS			9,060,719.84	12,855,195.40	41.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	141.44	415,323.04	293,539.0%
Materials and Supplies		4300	875,957.84	3,865,826.51	341.3%
Noncapitalized Equipment		4400	351,885.07	1,478,717.84	320.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,227,984.35	5,759,867.39	369.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	845,836.60	5,000.00	-99.4%
Travel and Conferences		5200	8,358.87	250,000.00	2,890.8%
Dues and Memberships		5300	1,488.20	1,500.00	0.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	401,664.04	316,000.00	-21.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,452.93	80,200.00	-47.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	600,377.20	1,451,949.00	141.8%
Professional/Consulting Services and Operating Expenditures		5800	2,352,804.66	1,287,249.18	-45.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,362,982.50	3,391,898.18	-22.3%
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	1,756,716.87	4,680,594.35	166.4%
Equipment		6400	128,713.65	10,000.00	-92.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,885,430.52	4,690,594.35	148.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,156,543.60	1,463,847.38	26.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,156,543.60	1,463,847.38	26.6%
TOTAL, EXPENDITURES			34,259,955.73	48,612,889.53	41.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	928,897.88	992,435.74	6.8%
3) Other State Revenue		8300-8599	26,515,136.86	24,925,250.03	-6.0%
4) Other Local Revenue		8600-8799	12,304,044.07	15,282,721.20	24.2%
5) TOTAL, REVENUES			39,748,078.81	41,200,406.97	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		24,739,333.36	30,632,000.58	23.8%
2) Instruction - Related Services	2000-2999		6,205,697.86	11,520,447.22	85.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,156,543.80	1,463,847.38	26.6%
8) Plant Services	8000-8999		2,158,380.91	4,996,594.35	131.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,259,955.73	48,612,889.53	41.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,488,123.08	(7,412,482.56)	-235.1%
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)			5,488,123.08	(7,412,482.56)	-235.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,012,963.34	22,501,086.42	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,012,963.34	22,501,086.42	32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,012,963.34	22,501,086.42	32.3%
2) Ending Balance, June 30 (E + F1e)			22,501,086.42	15,088,603.86	-32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,501,086.42	15,088,603.86	-32.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	238,715.43	238,715.43
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	806,156.08	806,156.08
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	456,395.41	456,395.41
6130	Early Education: Center-Based Reserve Account	4,148,263.15	4,148,263.15
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	66,102.00	0.00
7810	Other Restricted State	12,060,440.78	3,600,615.02
9010	Other Restricted Local	4,725,013.57	5,838,458.77
Total, Restricted Balance		22,501,086.42	15,088,603.86

Form 13
Cafeteria Special
Revenue

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,905,804.21	22,227,756.00	-10.8%
3) Other State Revenue		8300-8599	6,108,041.37	7,482,088.01	22.5%
4) Other Local Revenue		8600-8799	2,083,451.82	1,540,597.70	-26.1%
5) TOTAL, REVENUES			33,097,297.40	31,250,441.71	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,625,400.51	10,007,771.48	16.0%
3) Employee Benefits		3000-3999	5,897,804.83	7,799,343.69	32.2%
4) Books and Supplies		4000-4999	15,046,558.51	25,975,218.48	72.6%
5) Services and Other Operating Expenditures		5000-5999	441,552.97	1,359,224.00	207.8%
6) Capital Outlay		6000-6999	1,912,682.66	6,260,000.00	227.3%
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	623,802.68	523,491.53	-16.1%
9) TOTAL, EXPENDITURES			32,547,802.16	51,925,049.18	59.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			549,495.24	(20,674,607.47)	-3,862.5%
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)			549,495.24	(20,674,607.47)	-3,862.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,987,167.19	43,536,662.43	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,987,167.19	43,536,662.43	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,987,167.19	43,536,662.43	1.3%
2) Ending Balance, June 30 (E + F1e)			43,536,662.43	22,862,054.96	-47.5%
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	43,536,662.43	23,325,750.54	-46.4%
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	(463,695.58)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,793,461.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	265,579.00		
b) in Banks		9120	5,434.72		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	307,075.75		
4) Due from Grantor Government		9290	5,185,514.72		
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			44,557,065.19		
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	843,807.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	176,594.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,020,402.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			43,536,662.43		
FEDERAL REVENUE					
Child Nutrition Programs		8220	24,905,804.21	22,227,756.00	-10.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			24,905,804.21	22,227,756.00	-10.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,085,170.37	7,458,014.00	22.6%
All Other State Revenue		8590	22,871.00	24,074.01	5.3%
TOTAL, OTHER STATE REVENUE			6,108,041.37	7,482,088.01	22.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,264.19	26,500.00	1,070.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,422,403.72	1,300,000.00	-8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	635,651.00	198,542.70	-68.8%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,132.91	15,555.00	-32.8%
TOTAL, OTHER LOCAL REVENUE			2,083,451.82	1,540,597.70	-26.1%
TOTAL, REVENUES			33,097,297.40	31,250,441.71	-5.6%
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	6,227,266.77	6,953,051.57	11.7%
Classified Supervisors' and Administrators' Salaries		2300	2,054,201.38	2,686,597.90	30.8%
Clerical, Technical and Office Salaries		2400	343,932.36	368,122.01	7.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			8,625,400.51	10,007,771.48	16.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	54,249.11	53,857.63	-0.7%
PERS		3201-3202	1,907,200.71	2,574,660.67	35.0%
OASDI/Medicare/Alternative		3301-3302	616,462.95	725,337.37	17.7%
Health and Welfare Benefits		3401-3402	2,697,345.62	3,745,922.46	38.9%
Unemployment Insurance		3501-3502	7,060.38	8,826.53	25.0%
Workers' Compensation		3601-3602	310,998.01	359,278.78	15.5%
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	304,488.05	331,460.25	8.9%
TOTAL, EMPLOYEE BENEFITS			5,897,804.83	7,799,343.69	32.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,056,556.06	3,377,971.79	219.7%
Noncapitalized Equipment		4400	43,683.26	50,000.00	14.5%
Food		4700	13,946,319.19	22,547,246.69	61.7%
TOTAL, BOOKS AND SUPPLIES			15,046,558.51	25,975,218.48	72.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	961.86	15,000.00	1,459.5%
Dues and Memberships		5300	0.00	300.00	New
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	935,128.74	2,231,000.00	138.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,589,597.55)	(1,554,076.00)	-2.2%
Professional/Consulting Services and Operating Expenditures		5800	1,095,059.92	666,000.00	-39.2%
Communications		5900	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			441,552.97	1,359,224.00	207.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	300,000.00	New
Equipment		6400	1,912,682.66	5,960,000.00	211.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,912,682.66	6,260,000.00	227.3%
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	623,802.68	523,491.53	-16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			623,802.68	523,491.53	-16.1%
TOTAL, EXPENDITURES			32,547,802.16	51,925,049.18	59.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,905,804.21	22,227,756.00	-10.8%
3) Other State Revenue		8300-8599	6,108,041.37	7,482,088.01	22.5%
4) Other Local Revenue		8600-8799	2,083,451.82	1,540,597.70	-26.1%
5) TOTAL, REVENUES			33,097,297.40	31,250,441.71	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		31,923,999.48	51,101,557.65	60.1%
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		623,802.68	523,491.53	-16.1%
8) Plant Services	8000-8999		0.00	300,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,547,802.16	51,925,049.18	59.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			549,495.24	(20,674,607.47)	-3,862.5%
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)			549,495.24	(20,674,607.47)	-3,862.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,987,167.19	43,536,662.43	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,987,167.19	43,536,662.43	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,987,167.19	43,536,662.43	1.3%
2) Ending Balance, June 30 (E + F1e)			43,536,662.43	22,862,054.96	-47.5%
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	43,536,662.43	23,325,750.54	-46.4%
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	(463,695.58)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	38,746,079.56	18,185,692.58
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,149,067.61	0.00
9010	Other Restricted Local	3,641,515.26	5,140,057.96
Total, Restricted Balance		43,536,662.43	23,325,750.54

Form 14
Deferred Maintenance
Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	235,264.15	204,991.00	-12.9%
5) TOTAL, REVENUES			235,264.15	204,991.00	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,333,855.43	3,929,441.66	-38.0%
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			6,333,855.43	3,929,441.66	-38.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,098,591.28)	(3,724,450.66)	-38.9%
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)			(3,098,591.28)	(724,450.66)	-76.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,029,729.58	1,931,138.30	-61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,029,729.58	1,931,138.30	-61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,029,729.58	1,931,138.30	-61.6%
2) Ending Balance, June 30 (E + F1e)			1,931,138.30	1,206,687.64	-37.5%
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	1,931,138.30	1,206,687.64	-37.5%
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	3,206,051.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	21,949.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35,347.80		
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			3,263,347.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,332,209.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,332,209.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,931,138.30		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	188,325.15	200,000.00	6.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,939.00	4,991.00	-89.4%
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			235,264.15	204,991.00	-12.9%
TOTAL, REVENUES			235,264.15	204,991.00	-12.9%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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%
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	6,333,855.43	3,929,441.66	-38.0%
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			6,333,855.43	3,929,441.66	-38.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,333,855.43	3,929,441.66	-38.0%
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	2024-25 Unaudited Actuals	2025-26 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	235,264.15	204,991.00	-12.9%
5) TOTAL, REVENUES			235,264.15	204,991.00	-12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,333,855.43	3,929,441.66	-38.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,333,855.43	3,929,441.66	-38.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,098,591.28)	(3,724,450.66)	-38.9%
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)			(3,098,591.28)	(724,450.66)	-76.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,029,729.58	1,931,138.30	-61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,029,729.58	1,931,138.30	-61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,029,729.58	1,931,138.30	-61.6%
2) Ending Balance, June 30 (E + F1e)			1,931,138.30	1,206,687.64	-37.5%
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	1,931,138.30	1,206,687.64	-37.5%
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	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,931,138.30	1,206,687.64
Total, Restricted Balance		1,931,138.30	1,206,687.64

Form 21
Building Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	10,681.00	11,242.82	5.3%
4) Other Local Revenue		8600-8799	14,452,239.64	9,140,905.10	-36.8%
5) TOTAL, REVENUES			14,462,920.64	9,152,147.92	-36.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,187,163.29	3,225,658.28	1.2%
3) Employee Benefits		3000-3999	1,544,036.90	1,660,159.12	7.5%
4) Books and Supplies		4000-4999	60,175.97	71,085.52	18.1%
5) Services and Other Operating Expenditures		5000-5999	2,209,479.96	3,000,000.00	35.8%
6) Capital Outlay		6000-6999	64,105,319.32	94,568,708.24	47.5%
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			71,106,175.44	102,525,611.16	44.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,643,254.80)	(93,373,463.24)	64.8%
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)			(56,643,254.80)	(93,373,463.24)	64.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	282,465,139.58	225,821,884.78	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			282,465,139.58	225,821,884.78	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			282,465,139.58	225,821,884.78	-20.1%
2) Ending Balance, June 30 (E + F1e)			225,821,884.78	132,448,421.54	-41.3%
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	225,821,884.78	132,448,421.54	-41.3%
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	229,432,444.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,570,687.00		
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,889,435.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,550,206.52		
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			234,442,773.67		
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	8,243,033.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	377,855.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,620,888.89		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			225,821,884.78		
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	10,681.00	11,242.82	5.3%
TOTAL, OTHER STATE REVENUE			10,681.00	11,242.82	5.3%
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	10,128,541.97	7,628,000.00	-24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,519,646.00	1,362,905.10	-69.8%
Other Local Revenue					
All Other Local Revenue		8699	(195,948.33)	150,000.00	-176.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,452,239.64	9,140,905.10	-36.8%
TOTAL, REVENUES			14,462,920.64	9,152,147.92	-36.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	106,653.41	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	2,848,312.05	2,970,795.33	4.3%
Clerical, Technical and Office Salaries		2400	232,197.83	254,862.95	9.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,187,163.29	3,225,658.28	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	36,806.32	37,368.18	1.5%
PERS		3201-3202	768,159.13	827,998.36	7.8%
OASDI/Medicare/Alternative		3301-3302	230,654.64	236,762.13	2.6%
Health and Welfare Benefits		3401-3402	381,830.59	429,706.56	12.5%
Unemployment Insurance		3501-3502	2,818.42	2,931.57	4.0%
Workers' Compensation		3601-3602	114,415.30	115,801.14	1.2%
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	9,352.50	9,591.18	2.6%
TOTAL, EMPLOYEE BENEFITS			1,544,036.90	1,660,159.12	7.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,028.02	71,085.52	1,664.8%
Noncapitalized Equipment		4400	56,147.95	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			60,175.97	71,085.52	18.1%
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	79,543.32	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,247.95	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	1,984,546.66	3,000,000.00	51.2%
Communications		5900	3,142.03	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,209,479.96	3,000,000.00	35.8%
CAPITAL OUTLAY					
Land		6100	53,458.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	64,027,796.31	94,568,708.24	47.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	24,065.01	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			64,105,319.32	94,568,708.24	47.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			71,106,175.44	102,525,611.16	44.2%
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			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	2024-25 Unaudited Actuals	2025-26 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	10,681.00	11,242.82	5.3%
4) Other Local Revenue		8600-8799	14,452,239.64	9,140,905.10	-36.8%
5) TOTAL, REVENUES			14,462,920.64	9,152,147.92	-36.7%
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		71,106,175.44	102,525,611.16	44.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			71,106,175.44	102,525,611.16	44.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(56,643,254.80)	(93,373,463.24)	64.8%
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)			(56,643,254.80)	(93,373,463.24)	64.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	282,465,139.58	225,821,884.78	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			282,465,139.58	225,821,884.78	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			282,465,139.58	225,821,884.78	-20.1%
2) Ending Balance, June 30 (E + F1e)			225,821,884.78	132,448,421.54	-41.3%
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	225,821,884.78	132,448,421.54	-41.3%
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	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	225,821,884.78	132,448,421.54
Total, Restricted Balance		225,821,884.78	132,448,421.54

Form 25
Capital Facilities Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	2,482,761.71	818,247.00	-67.0%
5) TOTAL, REVENUES			2,482,761.71	818,247.00	-67.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,484.26	0.00	-100.0%
3) Employee Benefits		3000-3999	471.79	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	1,080,617.30	2,167,590.00	100.6%
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			1,085,573.35	2,167,590.00	99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,397,188.36	(1,349,343.00)	-196.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,397,188.36	(1,349,343.00)	-196.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,768,240.86	23,165,429.22	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,768,240.86	23,165,429.22	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,768,240.86	23,165,429.22	6.4%
2) Ending Balance, June 30 (E + F1e)			23,165,429.22	21,816,086.22	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,165,429.22	21,816,086.22	-5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	21,971,193.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	150,414.00		
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	679,577.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	377,855.61		
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			23,179,040.07		
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	4,566.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,044.15		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,610.85		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			23,165,429.22		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	804,168.61	700,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	363,153.00	118,247.00	-67.4%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,333,387.10	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	(17,947.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,482,761.71	818,247.00	-67.0%
TOTAL, REVENUES			2,482,761.71	818,247.00	-67.0%
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	4,484.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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			4,484.26	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	308.27	0.00	-100.0%
Health and Welfare Benefits		3401-3402	.28	0.00	-100.0%
Unemployment Insurance		3501-3502	2.24	0.00	-100.0%
Workers' Compensation		3601-3602	161.00	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			471.79	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	1,080,617.30	2,167,590.00	100.6%
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			1,080,617.30	2,167,590.00	100.6%
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			1,085,573.35	2,167,590.00	99.7%
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	2024-25 Unaudited Actuals	2025-26 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	2024-25 Unaudited Actuals	2025-26 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	2,482,761.71	818,247.00	-67.0%
5) TOTAL, REVENUES			2,482,761.71	818,247.00	-67.0%
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		1,085,573.35	2,167,590.00	99.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,085,573.35	2,167,590.00	99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,397,188.36	(1,349,343.00)	-196.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,397,188.36	(1,349,343.00)	-196.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,768,240.86	23,165,429.22	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,768,240.86	23,165,429.22	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,768,240.86	23,165,429.22	6.4%
2) Ending Balance, June 30 (E + F1e)			23,165,429.22	21,816,086.22	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,165,429.22	21,816,086.22	-5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	23,165,429.22	21,816,086.22
Total, Restricted Balance		23,165,429.22	21,816,086.22

Form 35
County Facilities Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	631,199.90	399,058.40	-36.8%
5) TOTAL, REVENUES			631,199.90	399,058.40	-36.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	240.98	0.00	-100.0%
3) Employee Benefits		3000-3999	27.20	0.00	-100.0%
4) Books and Supplies		4000-4999	42,028.77	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	186,080.53	0.00	-100.0%
6) Capital Outlay		6000-6999	3,174,666.17	2,073,272.43	-34.7%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,403,043.65	2,073,272.43	-39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,771,843.75)	(1,674,214.03)	-39.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,771,843.75)	(1,674,214.03)	-39.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,067,478.39	9,295,634.64	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,067,478.39	9,295,634.64	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,067,478.39	9,295,634.64	-23.0%
2) Ending Balance, June 30 (E + F1e)			9,295,634.64	7,621,420.61	-18.0%
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	9,295,634.64	7,621,420.61	-18.0%
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	10,413,633.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	71,291.00		
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	83,719.58		
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			10,568,643.77		
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	350,621.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	922,387.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,273,009.13		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,295,634.64		
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	436,585.90	300,000.00	-31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	195,114.00	99,058.40	-49.2%
Other Local Revenue					
All Other Local Revenue		8699	(500.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			631,199.90	399,058.40	-36.8%
TOTAL, REVENUES			631,199.90	399,058.40	-36.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	240.98	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			240.98	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	18.43	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	.12	0.00	-100.0%
Workers' Compensation		3601-3602	8.65	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			27.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	568.67	0.00	-100.0%
Noncapitalized Equipment		4400	41,460.10	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			42,028.77	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	186,080.53	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,080.53	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	3,097,502.19	2,073,272.43	-33.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	77,163.98	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			3,174,666.17	2,073,272.43	-34.7%
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			3,403,043.65	2,073,272.43	-39.1%
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	2024-25 Unaudited Actuals	2025-26 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	2024-25 Unaudited Actuals	2025-26 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	631,199.90	399,058.40	-36.8%
5) TOTAL, REVENUES			631,199.90	399,058.40	-36.8%
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		3,403,043.65	2,073,272.43	-39.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,403,043.65	2,073,272.43	-39.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,771,843.75)	(1,674,214.03)	-39.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,771,843.75)	(1,674,214.03)	-39.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,067,478.39	9,295,634.64	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,067,478.39	9,295,634.64	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,067,478.39	9,295,634.64	-23.0%
2) Ending Balance, June 30 (E + F1e)			9,295,634.64	7,621,420.61	-18.0%
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	9,295,634.64	7,621,420.61	-18.0%
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	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	9,291,137.44	7,616,923.41
9010	Other Restricted Local	4,497.20	4,497.20
Total, Restricted Balance		9,295,634.64	7,621,420.61

Form 40
Special Reserve Fund for
Capital Outlay Projects

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	339,753.19	780,122.00	129.6%
5) TOTAL, REVENUES			339,753.19	780,122.00	129.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,266.12	0.00	-100.0%
3) Employee Benefits		3000-3999	1,496.28	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,419.32	0.00	-100.0%
6) Capital Outlay		6000-6999	2,427,500.44	1,535,517.00	-36.7%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,447,682.16	1,535,517.00	-37.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,107,928.97)	(755,395.00)	-64.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,107,928.97)	(755,395.00)	-64.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,417,203.41	4,309,274.44	-32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,417,203.41	4,309,274.44	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,417,203.41	4,309,274.44	-32.8%
2) Ending Balance, June 30 (E + F1e)			4,309,274.44	3,553,879.44	-17.5%
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	4,309,274.44	3,553,879.44	-17.5%
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	5,271,966.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	36,092.00		
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	46,503.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500.00		
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			5,355,062.59		
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	893,405.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	152,382.69		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,045,788.15		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,309,274.44		
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	260,057.19	220,000.00	-15.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	101,120.00	34,605.00	-65.8%
Other Local Revenue					
All Other Local Revenue		8699	(21,424.00)	525,517.00	-2,552.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			339,753.19	780,122.00	129.6%
TOTAL, REVENUES			339,753.19	780,122.00	129.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,718.44	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,547.68	0.00	-100.0%
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			9,266.12	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	601.19	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	556.88	0.00	-100.0%
Health and Welfare Benefits		3401-3402	.45	0.00	-100.0%
Unemployment Insurance		3501-3502	5.09	0.00	-100.0%
Workers' Compensation		3601-3602	332.67	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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			1,496.28	0.00	-100.0%
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	9,419.32	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,419.32	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	2,427,500.44	1,535,517.00	-36.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,427,500.44	1,535,517.00	-36.7%
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			2,447,682.16	1,535,517.00	-37.3%
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	2024-25 Unaudited Actuals	2025-26 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	2024-25 Unaudited Actuals	2025-26 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	339,753.19	780,122.00	129.6%
5) TOTAL, REVENUES			339,753.19	780,122.00	129.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,447,682.16	1,535,517.00	-37.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,447,682.16	1,535,517.00	-37.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,107,928.97)	(755,395.00)	-64.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,107,928.97)	(755,395.00)	-64.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,417,203.41	4,309,274.44	-32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,417,203.41	4,309,274.44	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,417,203.41	4,309,274.44	-32.8%
2) Ending Balance, June 30 (E + F1e)			4,309,274.44	3,553,879.44	-17.5%
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	4,309,274.44	3,553,879.44	-17.5%
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	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	4,309,274.44	3,553,879.44
Total, Restricted Balance		4,309,274.44	3,553,879.44

Form 51
Bond Interest &
Redemption Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,822.58	1,095,820.00	0.0%
3) Other State Revenue		8300-8599	300,870.09	308,000.00	2.4%
4) Other Local Revenue		8600-8799	110,279,928.15	80,235,339.00	-27.2%
5) TOTAL, REVENUES			111,676,620.82	81,639,159.00	-26.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	102,562,885.73	107,565,449.00	4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			102,562,885.73	107,565,449.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,113,735.09	(25,926,290.00)	-384.5%
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	26,319,731.13	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,319,731.13)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,205,996.04)	(25,926,290.00)	50.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,063,957.12	113,857,961.08	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,063,957.12	113,857,961.08	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,063,957.12	113,857,961.08	-13.1%
2) Ending Balance, June 30 (E + F1e)			113,857,961.08	87,931,671.08	-22.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	113,857,961.08	87,931,671.08	-22.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	111,126,366.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	760,767.51		
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	875,004.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,095,822.58		
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			113,857,961.08		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			113,857,961.08		
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,095,822.58	1,095,820.00	0.0%
TOTAL, FEDERAL REVENUE			1,095,822.58	1,095,820.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	300,870.09	308,000.00	2.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			300,870.09	308,000.00	2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	95,560,628.67	70,475,124.00	-26.3%
Unsecured Roll		8612	3,588,412.77	3,700,000.00	3.1%
Prior Years' Taxes		8613	783,725.19	800,000.00	2.1%
Supplemental Taxes		8614	1,496,500.35	2,000,000.00	33.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,080,504.34	2,096,000.00	-32.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,090,941.89	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,679,214.94	1,164,215.00	-68.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,279,928.15	80,235,339.00	-27.2%
TOTAL, REVENUES			111,676,620.82	81,639,159.00	-26.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	52,554,214.94	60,564,215.00	15.2%
Bond Interest and Other Service Charges		7434	50,008,670.79	47,001,234.00	-6.0%
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)			102,562,885.73	107,565,449.00	4.9%
TOTAL, EXPENDITURES			102,562,885.73	107,565,449.00	4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	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	26,319,731.13	0.00	-100.0%
(d) TOTAL, USES			26,319,731.13	0.00	-100.0%
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)			(26,319,731.13)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,822.58	1,095,820.00	0.0%
3) Other State Revenue		8300-8599	300,870.09	308,000.00	2.4%
4) Other Local Revenue		8600-8799	110,279,928.15	80,235,339.00	-27.2%
5) TOTAL, REVENUES			111,676,620.82	81,639,159.00	-26.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	102,562,885.73	107,565,449.00	4.9%
10) TOTAL, EXPENDITURES			102,562,885.73	107,565,449.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,113,735.09	(25,926,290.00)	-384.5%
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	26,319,731.13	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,319,731.13)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,205,996.04)	(25,926,290.00)	50.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,063,957.12	113,857,961.08	-13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,063,957.12	113,857,961.08	-13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,063,957.12	113,857,961.08	-13.1%
2) Ending Balance, June 30 (E + F1e)			113,857,961.08	87,931,671.08	-22.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	113,857,961.08	87,931,671.08	-22.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	113,857,961.08	87,931,671.08
Total, Restricted Balance		113,857,961.08	87,931,671.08

Form 67
Self – Insurance Fund

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	21,299,524.35	32,981,666.41	54.8%
5) TOTAL, REVENUES			21,299,524.35	32,981,666.41	54.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,523,522.47	1,169,556.05	-23.2%
3) Employee Benefits		3000-3999	511,513.82	568,250.31	11.1%
4) Books and Supplies		4000-4999	143,963.80	155,424.68	8.0%
5) Services and Other Operating Expenses		5000-5999	29,161,009.21	32,118,706.64	10.1%
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			31,340,009.30	34,011,937.68	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,040,484.95)	(1,030,271.27)	-89.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,063,939.82	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,063,939.82	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,976,545.13)	(1,030,271.27)	-87.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,580,516.57	1,603,971.44	-83.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,580,516.57	1,603,971.44	-83.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,580,516.57	1,603,971.44	-83.3%
2) Ending Net Position, June 30 (E + F1e)			1,603,971.44	573,700.17	-64.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,603,971.44	573,700.17	-64.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,697,405.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	32,158.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	(42,752.90)		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	787,644.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,207,160.01		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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			7,681,614.48		
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	6,077,643.04		
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			6,077,643.04		
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 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,603,971.44		
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	181,074.48	150,000.00	-17.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	120,602.00	39,046.00	-67.6%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	20,998,651.88	32,792,620.41	56.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(804.01)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,299,524.35	32,981,666.41	54.8%
TOTAL, REVENUES			21,299,524.35	32,981,666.41	54.8%
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	584,657.83	178,132.47	-69.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	858,056.73	917,880.38	7.0%
Clerical, Technical and Office Salaries		2400	80,807.91	73,543.20	-9.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,523,522.47	1,169,556.05	-23.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	901.32	0.00	-100.0%
PERS		3201-3202	242,503.56	315,170.17	30.0%
OASDI/Medicare/Alternative		3301-3302	99,881.96	76,742.11	-23.2%
Health and Welfare Benefits		3401-3402	107,685.79	127,932.12	18.8%
Unemployment Insurance		3501-3502	1,308.31	1,270.84	-2.9%
Workers' Compensation		3601-3602	54,084.88	41,987.07	-22.4%
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	5,148.00	5,148.00	0.0%
TOTAL, EMPLOYEE BENEFITS			511,513.82	568,250.31	11.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,453.66	67,924.68	16.2%
Noncapitalized Equipment		4400	85,510.14	87,500.00	2.3%
TOTAL, BOOKS AND SUPPLIES			143,963.80	155,424.68	8.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	480.08	4,500.00	837.3%
Dues and Memberships		5300	951.90	2,000.00	110.1%
Insurance		5400-5450	4,040,033.83	5,140,000.00	27.2%
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	25,118,385.63	26,972,106.64	7.4%
Communications		5900	1,157.77	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			29,161,009.21	32,118,706.64	10.1%
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			31,340,009.30	34,011,937.68	8.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,063,939.82	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,063,939.82	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			2,063,939.82	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 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	21,299,524.35	32,981,666.41	54.8%
5) TOTAL, REVENUES			21,299,524.35	32,981,666.41	54.8%
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		31,340,009.30	34,011,937.68	8.5%
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			31,340,009.30	34,011,937.68	8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,040,484.95)	(1,030,271.27)	-89.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,063,939.82	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,063,939.82	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(7,976,545.13)	(1,030,271.27)	-87.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,580,516.57	1,603,971.44	-83.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,580,516.57	1,603,971.44	-83.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,580,516.57	1,603,971.44	-83.3%
2) Ending Net Position, June 30 (E + F1e)			1,603,971.44	573,700.17	-64.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,603,971.44	573,700.17	-64.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Form A
Average Daily Attendance

Description	2024-25 Unaudited Actuals			2025-26 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)	30,763.69	30,763.69	30,715.91	30,563.12	30,763.60	30,763.60
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)	30,763.69	30,763.69	30,715.91	30,563.12	30,763.60	30,763.60
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)	30,763.69	30,763.69	30,715.91	30,563.12	30,763.60	30,763.60
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 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	2024-25 Unaudited Actuals			2025-26 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 Asset

	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	124,148,335.00	69,728,509.00	193,876,844.00			193,876,844.00
Total capital assets not being depreciated	141,850,102.00	69,728,509.00	211,578,611.00	0.00	0.00	211,578,611.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	1,540,639,010.00	11,245,224.00	1,551,884,234.00			1,551,884,234.00
Equipment	19,558,636.00	30,727.00	19,589,363.00			19,589,363.00
Total capital assets being depreciated	1,560,197,646.00	11,275,951.00	1,571,473,597.00	0.00	0.00	1,571,473,597.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(525,881,987.00)	(32,872,233.00)	(558,754,220.00)			(558,754,220.00)
Equipment	(12,569,887.00)	2,986,898.00	(9,582,989.00)			(9,582,989.00)
Total accumulated depreciation	(538,451,874.00)	(29,885,335.00)	(568,337,209.00)	0.00	0.00	(568,337,209.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,021,745,772.00	(18,609,384.00)	1,003,136,388.00	0.00	0.00	1,003,136,388.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
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	1,163,595,874.00	51,119,125.00	1,214,714,999.00	0.00	0.00	1,214,714,999.00
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			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
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	0.00	0.00	0.00	0.00	0.00

Form CAT
Federal Grant Awards

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I Basic Grant	ESSA School Improvement Funding (CSI)	Esser III Elementary	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	ESSER III SEA Reserve Afterschool 21st CCLC Program	Elementary and Secondary School Emergency Relief (ESSER) III Summer Grant Program
FEDERAL CATALOG NUMBER	84.010	84.010	84.425U	84.425	84.425	84.425	84.425
RESOURCE CODE	3010	3182	3214	3218	3219	3227	3228
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	4,935,440.28	5,244,202.58	4,361,095.90	464,422.54	132,750.10	39,136.06	2,527,078.34
2. a. Current Year Award	20,782,443.00						
b. Transferability (ESSA)							
c. Other Adjustments	126,781.00						(1,053,870.29)
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	20,909,224.00	0.00	0.00	0.00	0.00	0.00	(1,053,870.29)
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	25,844,664.28	5,244,202.58	4,361,095.90	464,422.54	132,750.10	39,136.06	1,473,208.05
REVENUES							
5. Unearned Revenue Deferred from Prior Year		1,266,279.47	2,351,011.70	366,495.54	132,750.10		
6. Cash Received in Current Year	25,648,451.28	1,429,631.11	2,010,084.20	97,927.00		39,136.06	1,473,208.05
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	25,648,451.28	2,695,910.58	4,361,095.90	464,422.54	132,750.10	39,136.06	1,473,208.05
EXPENDITURES							
9. Donor-Authorized Expenditures	16,956,299.13	3,933,459.99	4,361,095.90	464,422.54	132,750.10	39,136.06	1,473,208.05
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	16,956,299.13	3,933,459.99	4,361,095.90	464,422.54	132,750.10	39,136.06	1,473,208.05
12. Amounts Included in							
Line 6 above for Prior							
Year Adjustments							

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	8,692,152.15	(1,237,549.41)	0.00	0.00	0.00	0.00	0.00
a. Unearned Revenue	8,692,152.15						
b. Accounts Payable							
c. Accounts Receivable		1,237,549.41					
14. Unused Grant Award Calculation (line 4 minus line 9)	8,888,365.15	1,310,742.59	0.00	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	8,888,365.15	1,310,742.59	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,956,299.13	3,933,459.99	4,361,095.90	464,422.54	132,750.10	39,136.06	1,473,208.05

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Local Assistance	Local Assistance / Parentally Placed Private School	SPED Idea Early Intervening	Preschool Grants	Preschool Grants	IDEA Mental Health ADA Allocation	Preschool Staff Development
FEDERAL CATALOG NUMBER	84.027A	84.027	84.027	84.173A	84.173	84.027A	84.173A
RESOURCE CODE	3310	3311	3312	3315	3318	3327	3345
REVENUE OBJECT	8181	8990	8990	8182	8990	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			1,774,824.57		35,971.00		
2. a. Current Year Award	9,426,393.00			239,816.00		383,888.00	1,710.00
b. Transferability (ESSA)							
c. Other Adjustments	1,774,824.57		(1,774,824.57)	35,972.00	(35,971.00)		
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	11,201,217.57	0.00	(1,774,824.57)	275,788.00	(35,971.00)	383,888.00	1,710.00
3. Required Matching Funds/Other	(3,344,887.81)	156,104.24	3,188,783.57	(71,944.00)	71,944.00		
4. Total Available Award							
(sum lines 1, 2d, & 3)	7,856,329.76	156,104.24	3,188,783.57	203,844.00	71,944.00	383,888.00	1,710.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	(1,118,001.42)	156,104.24	1,316,047.97	(35,972.00)	35,972.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(1,118,001.42)	156,104.24	1,316,047.97	(35,972.00)	35,972.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,856,329.76	156,104.24	1,316,047.97	203,844.00	35,972.00	383,888.00	1,710.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,856,329.76	156,104.24	1,316,047.97	203,844.00	35,972.00	383,888.00	1,710.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(8,974,331.18)	0.00	0.00	(239,816.00)	0.00	(383,888.00)	(1,710.00)

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	8,974,331.18			239,816.00		383,888.00	1,710.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,872,735.60	0.00	35,972.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	1,872,735.60	0.00	35,972.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,856,329.76	156,104.24	1,316,047.97	203,844.00	35,972.00	383,888.00	1,710.00

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Part C, Early Intervention Grant	Alternate Dispute Resolution Program	Workability II, Transition Partnership	Carl D. Perkins Career and Tech. Ed. Improvement	Title II, Part A Improving Teacher Quality	21st Century - Community Learning Centers	Title IV Student Support and Academic Achievement
FEDERAL CATALOG NUMBER	84.181	84.027A	84.126	84.048	84.367	84.287	84.424
RESOURCE CODE	3385	3395	3410	3550	4035	4124	4127
REVENUE OBJECT	8182	8182	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover					462,659.22	827,962.20	1,300,221.82
2. a. Current Year Award	205,411.00	15,157.00	700,233.69	556,992.00	2,010,826.00	3,478,424.40	1,596,858.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	205,411.00	15,157.00	700,233.69	556,992.00	2,010,826.00	3,478,424.40	1,596,858.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	205,411.00	15,157.00	700,233.69	556,992.00	2,473,485.22	4,306,386.60	2,897,079.82
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year			700,233.69	556,992.00	2,376,180.22	2,776,778.25	2,867,768.82
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	700,233.69	556,992.00	2,376,180.22	2,776,778.25	2,867,768.82
EXPENDITURES							
9. Donor-Authorized Expenditures	205,411.00	15,157.00	624,877.62	556,992.00	1,920,060.88	3,751,272.06	1,577,007.36
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	205,411.00	15,157.00	624,877.62	556,992.00	1,920,060.88	3,751,272.06	1,577,007.36
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(205,411.00)	(15,157.00)	75,356.07	0.00	456,119.34	(974,493.81)	1,290,761.46

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
a. Unearned Revenue			75,356.07		456,119.34	45,340.55	1,290,761.46
b. Accounts Payable							
c. Accounts Receivable	205,411.00	15,157.00				1,019,834.36	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	75,356.07	0.00	553,424.34	555,114.54	1,320,072.46
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	553,424.34	555,114.54	1,320,072.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	205,411.00	15,157.00	624,877.62	556,992.00	1,920,060.88	3,751,272.06	1,577,007.36

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	Title III Immigrant	Title III LEP	Indian Education	Edu for Homeless Children & Youth	Edu for Homeless Children & Youth	Refugee Children Suppt. Asst.	Adult Transition Partnership
FEDERAL CATALOG NUMBER		84.365	84.060	84-196A	84.425W	93.576	93.493
RESOURCE CODE	4201	4203	4510	5630	5634	5810	5811
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		783,236.46			57,106.62		
2. a. Current Year Award	375,182.00	1,506,414.00	47,209.00	104,059.60		364,515.03	56,378.46
b. Transferability (ESSA)							
c. Other Adjustments		99,934.00					
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	375,182.00	1,606,348.00	47,209.00	104,059.60	0.00	364,515.03	56,378.46
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	375,182.00	2,389,584.46	47,209.00	104,059.60	57,106.62	364,515.03	56,378.46
REVENUES							
5. Unearned Revenue Deferred from Prior Year					57,106.62		
6. Cash Received in Current Year	375,182.00	2,352,911.46	42,323.00			226,444.22	56,378.46
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	375,182.00	2,352,911.46	42,323.00	0.00	57,106.62	226,444.22	56,378.46
EXPENDITURES							
9. Donor-Authorized Expenditures	329,751.71	1,689,438.39	47,209.00	104,059.60	57,106.62	364,515.03	12,286.89
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	329,751.71	1,689,438.39	47,209.00	104,059.60	57,106.62	364,515.03	12,286.89
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	45,430.29	663,473.07	(4,886.00)	(104,059.60)	0.00	(138,070.81)	44,091.57
a. Unearned Revenue	45,430.29	663,473.07					44,091.57

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
b. Accounts Payable							
c. Accounts Receivable			4,886.00	104,059.60		138,070.81	
14. Unused Grant Award Calculation (line 4 minus line 9)	45,430.29	700,146.07	0.00	0.00	0.00	0.00	44,091.57
15. If Carry over is allowed, enter line 14 amount here	45,430.29	700,146.07					44,091.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	329,751.71	1,689,438.39	47,209.00	104,059.60	57,106.62	364,515.03	12,286.89

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
FEDERAL PROGRAM NAME	U.S. Dept. of Labor ETA	USDE Oakland Promise	USDE Mental Health Counseling	USDA Farm to School Program	Healthy Oakland Teens (HOT)	Safety Through Education and Prevention (STEP)	DOJ COPS SVPP School Violence Prevention
FEDERAL CATALOG NUMBER	17.289	84.215N	84.184X	10.575	93.079	93.327	16.710
RESOURCE CODE	5813	5814	5821	5842	5844	5846	5856
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			35,339.85	40,651.01			90,330.30
2. a. Current Year Award	400,001.00	34,320.00	99,500.00		303,429.30	223,712.12	
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	400,001.00	34,320.00	99,500.00	0.00	303,429.30	223,712.12	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	400,001.00	34,320.00	134,839.85	40,651.01	303,429.30	223,712.12	90,330.30
REVENUES							
5. Unearned Revenue Deferred from Prior Year			35,339.85				
6. Cash Received in Current Year			99,500.00	10,541.61	218,600.46	118,558.47	49,875.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	134,839.85	10,541.61	218,600.46	118,558.47	49,875.00
EXPENDITURES							
9. Donor-Authorized Expenditures	108,550.09	11,604.99	134,839.85	40,651.01	303,429.30	223,712.12	51,883.13
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	108,550.09	11,604.99	134,839.85	40,651.01	303,429.30	223,712.12	51,883.13
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(108,550.09)	(11,604.99)	0.00	(30,109.40)	(84,828.84)	(105,153.65)	(2,008.13)

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	108,550.09	11,604.99		30,109.40	84,828.84	105,153.65	2,008.13
14. Unused Grant Award Calculation							
(line 4 minus line 9)	291,450.91	22,715.01	0.00	0.00	0.00	0.00	38,447.17
15. If Carry over is allowed, enter line 14 amount here	291,450.91	22,715.51					38,447.17
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	108,550.09	11,604.99	134,839.85	40,651.01	303,429.30	223,712.12	51,883.13

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		036
FEDERAL PROGRAM NAME	Enrollment Stabilization Program	TOTAL
FEDERAL CATALOG NUMBER	84.424G	
RESOURCE CODE	5857	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over	139,741.60	23,252,170.45
2. a. Current Year Award	475,790.00	43,388,662.60
b. Transferability (ESSA)		0.00
c. Other Adjustments		(827,154.29)
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	475,790.00	42,561,508.31
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	615,531.60	65,813,678.76
REVENUES		
5. Unearned Revenue Deferred from Prior Year		4,208,983.28
6. Cash Received in Current Year	382,757.42	44,263,613.57
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	382,757.42	48,472,596.85
EXPENDITURES		
9. Donor-Authorized Expenditures	514,131.84	49,958,215.23
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	514,131.84	49,958,215.23
12. Amounts Included in		
Line 6 above for Prior		
Year Adjustments		0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	(131,374.42)	(1,485,618.38)

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		036
a. Unearned Revenue		11,312,724.50
b. Accounts Payable		0.00
c. Accounts Receivable	131,374.42	12,798,342.88
14. Unused Grant Award Calculation (line 4 minus line 9)	101,399.76	15,855,463.53
15. If Carry over is allowed, enter line 14 amount here	101,399.76	15,780,107.96
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	514,131.84	49,958,215.23

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	After School Education & Safety	After School Education & Safety	After School Education & Safety	Early Educator Teacher Develop	NBCT Teacher Incentive Program	(CPA) (SB70)	(CPA) (SB70)
RESOURCE CODE	6010	6010	6010	6010	6271	6385 Prog 4005	6385 Prog 4007
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	1553	1850	1879			302 Fremont	912 Linked Learning
AWARD							
1. Prior Year Carryover	1,285,292.80	840,000.00		106,396.47		10.81	826.54
2. a. Current Year Award	9,540,180.73		2,012,586.00	217,173.57	75,000.00		
b. Other Adjustments						(10.81)	(826.54)
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	9,540,180.73	0.00	2,012,586.00	217,173.57	75,000.00	(10.81)	(826.54)
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	10,825,473.53	840,000.00	2,012,586.00	323,570.04	75,000.00	0.00	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	9,871,455.45	840,000.00	1,006,293.00	77,730.42	70,000.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	9,871,455.45	840,000.00	1,006,293.00	77,730.42	70,000.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	9,702,469.30	840,000.00	1,725,870.60	136,560.66	75,000.00		
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	9,702,469.30	840,000.00	1,725,870.60	136,560.66	75,000.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	168,986.15	0.00	(719,577.60)	(58,830.24)	(5,000.00)	0.00	0.00
a. Unearned Revenue	168,986.15						
b. Accounts Payable							
c. Accounts Receivable			719,577.60	58,830.24	5,000.00		

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	1,123,004.23	0.00	286,715.40	187,009.38	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	1,123,004.23		286,715.40	187,009.38			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,702,469.30	840,000.00	1,725,870.60	136,560.66	75,000.00	0.00	0.00

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	CPA SB70	CPA SB70	(CPA) (SB70)	(CPA) (SB70)	(CPA) (SB70)	(CPA) (SB70)	(CPA) (SB70)
RESOURCE CODE	6385 Prog 4010	6385 Prog 4026	6385 Prog 4027	6385 Prog 4028	6385 Prog 4029	6385 Prog 4030	6385 Prog 4031
REVENUE OBJECT	8590	8590	8590	8590 Oak Int.	8590 Oak. Tech.	8590	8590
LOCAL DESCRIPTION (if any)	8590 Oak. Tech.	8590 Oak. High	8590 Oak. High	Oakland Int'l	Oakland Tech	306 - Skyline	306 - Skyline
AWARD							
1. Prior Year Carry over	25.42	14,366.49	21,621.16	68,026.40	26,135.51	136.63	82,639.62
2. a. Current Year Award							86,273.00
b. Other Adjustments	(25.42)	(14,366.49)	(21,621.16)	(68,026.40)	(26,135.51)	(136.63)	136.63
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	(25.42)	(14,366.49)	(21,621.16)	(68,026.40)	(26,135.51)	(136.63)	86,409.63
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	0.00	0.00	169,049.25
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year							170,881.62
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	0.00	170,881.62
EXPENDITURES							
9. Donor-Authorized Expenditures							156,794.31
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	0.00	0.00	156,794.31
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	0.00	14,087.31
a. Unearned Revenue							14,087.31
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	12,254.94

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	0.00	0.00	156,794.31

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	(CPA) (SB70)	(CPA) (SB70)	(CPA) (SB70)	(CPA) (SB70)	(CPA) (SB70)	(CPA) (SB70)	(CPA) Clean Tech. and Renewable Energy Program
RESOURCE CODE	6385 Prog 4032	6385 Prog 4033	6385 Prog 4034	6385 Prog 4035	6385 Prog 4037	6385 Prog 4038	6386
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	305 - Oakland Tech	353 - Oakland Intl Hs	Site 304 - Oakland	Site 304 - Oakland	306 - Sky line	929-Office of Equity	4116 Castlemont
AWARD							
1. Prior Year Carry over	86,574.00	5,574.00	84,084.94	83,708.72	16,000.00	16,000.00	102,630.88
2. a. Current Year Award	86,273.00	86,273.00	86,273.00	86,273.00	20,000.00	20,000.00	85,879.00
b. Other Adjustments	26,135.51	68,026.40	21,621.16	14,366.49	4,000.00	4,000.00	(12,000.00)
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	112,408.51	154,299.40	107,894.16	100,639.49	24,000.00	24,000.00	73,879.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	198,982.51	159,873.40	191,979.10	184,348.21	40,000.00	40,000.00	176,509.88
REVENUES							
5. Unearned Revenue Deferred from Prior Year		33,100.40					29,630.88
6. Cash Received in Current Year	134,316.00	124,940.63	115,493.45	114,500.37	38,072.77	40,000.00	146,879.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	134,316.00	158,041.03	115,493.45	114,500.37	38,072.77	40,000.00	176,509.88
EXPENDITURES							
9. Donor-Authorized Expenditures	80,920.15	154,600.40	77,149.90	96,031.41	18,072.77	20,000.00	170,761.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	80,920.15	154,600.40	77,149.90	96,031.41	18,072.77	20,000.00	170,761.83
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	53,395.85	3,440.63	38,343.55	18,468.96	20,000.00	20,000.00	5,748.05
a. Unearned Revenue	53,395.85	3,440.63	38,343.55	18,468.96	20,000.00	20,000.00	5,748.05
b. Accounts Payable							

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	118,062.36	5,273.00	114,829.20	88,316.80	21,927.23	20,000.00	5,748.05
15. If Carry over is allowed, enter line 14 amount here					20,000.00	20,000.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	80,920.15	154,600.40	77,149.90	96,031.41	18,072.77	20,000.00	170,761.83

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	(CPA) Clean Tech. and Renewable Energy Program	(CPA) Clean Tech. and Renewable Energy Program	(CPA) Clean Tech. and Renewable Energy Program	Career Technical Education Incentive Grant	Career Technical Education Incentive Grant	Career Technical Education Incentive Grant	Strong Workforce Program
RESOURCE CODE	6386	6386	6386	6387	6387	6387	6388 Prog. 2020
REVENUE OBJECT	8590	8590	8590	8590	8590	8689	8590
LOCAL DESCRIPTION (if any)	4117 Skyline	4116 Castlemont	4117 Skyline	Prog 3800	Prog 3801	Prog 3802	
AWARD							
1. Prior Year Carryover	102,984.92			1,467,114.00	277,081.05	496,848.05	61,160.92
2. a. Current Year Award	85,879.00	13,268.00	13,268.00	1,482,428.00			157,993.00
b. Other Adjustments					1.00		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	85,879.00	13,268.00	13,268.00	1,482,428.00	1.00	0.00	157,993.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	188,863.92	13,268.00	13,268.00	2,949,542.00	277,082.05	496,848.05	219,153.92
REVENUES							
5. Unearned Revenue Deferred from Prior Year	46,611.88			1,467,114.00	127,019.05	496,848.05	19,602.98
6. Cash Received in Current Year	160,879.00	13,268.00	13,268.00		150,063.00		152,154.00
7. Contributed Matching Funds	(18,626.96)						
8. Total Available (sum lines 5, 6, & 7)	188,863.92	13,268.00	13,268.00	1,467,114.00	277,082.05	496,848.05	171,756.98
EXPENDITURES							
9. Donor-Authorized Expenditures	169,502.02			1,392,498.92	277,082.05	291,925.34	174,320.47
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	169,502.02	0.00	0.00	1,392,498.92	277,082.05	291,925.34	174,320.47
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	19,361.90	13,268.00	13,268.00	74,615.08	0.00	204,922.71	(2,563.49)
a. Unearned Revenue	19,361.90	13,268.00	13,268.00	1,557,043.08		204,922.71	
b. Accounts Payable							
c. Accounts Receivable				1,482,428.00			2,563.49

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022	023	024	025	026	027	028
14. Unused Grant Award Calculation (line 4 minus line 9)	19,361.90	13,268.00	13,268.00	1,557,043.08	0.00	204,922.71	44,833.45
15. If Carry over is allowed, enter line 14 amount here		13,268.00	13,268.00	1,557,043.08		204,922.71	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	188,128.98	0.00	0.00	1,392,498.92	277,082.05	291,925.34	174,320.47

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	Strong Workforce Program	Strong Workforce Program	Strong Workforce Program	Infant Discretionary	Se Project Workability	Tobacco Use Prevention Education 6-12Tier 2	Cal. Partnership (Health & Bios)
RESOURCE CODE	6388 Prog. 2022	6388 Prog. 2024	6388 Prog. 2027	6515	6520	6690	7220 Prog 3821
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,255,211.15	1,307,603.52				22,347.15	37,500.94
2. a. Current Year Award			1,987,512.00	6,646.00	318,420.00	282,959.00	92,596.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	1,987,512.00	6,646.00	318,420.00	282,959.00	92,596.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	1,255,211.15	1,307,603.52	1,987,512.00	6,646.00	318,420.00	305,306.15	130,096.94
REVENUES							
5. Unearned Revenue Deferred from Prior Year	820,449.15	906,043.52					37,500.94
6. Cash Received in Current Year			1,391,258.00		120,166.40	141,479.50	133,096.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	820,449.15	906,043.52	1,391,258.00	0.00	120,166.40	141,479.50	170,596.94
EXPENDITURES							
9. Donor-Authorized Expenditures	1,255,211.15	1,307,603.52	383,598.01	6,646.00	318,420.00	282,220.21	106,584.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,255,211.15	1,307,603.52	383,598.01	6,646.00	318,420.00	282,220.21	106,584.83
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(434,762.00)	(401,560.00)	1,007,659.99	(6,646.00)	(198,253.60)	(140,740.71)	64,012.11
a. Unearned Revenue			1,007,659.99				64,012.11
b. Accounts Payable							
c. Accounts Receivable	434,762.00	401,560.00		6,646.00	198,253.60	140,740.71	

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,603,913.99	0.00	0.00	23,085.94	23,512.11
15. If Carry over is allowed, enter line 14 amount here			1,603,913.99			23,085.94	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,255,211.15	1,307,603.52	383,598.01	6,646.00	318,420.00	282,220.21	106,584.83

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	036	037	038	039	040	041	042
STATE PROGRAM NAME	Cal. Partnership (Skyline Ed Aca)	Cal. Partnership (Media College)	Cal. Partnership (Media College)	Cal. Partnership (Health & Biot)	Cal. Partnership (Visual Arts Academy)	Cal. Partnership (College Prep & Architecture Aca)	Cal. Partnership (Comp. Com. & Repair Aca)
RESOURCE CODE	7220 Prog 3822	7220 Prog 3825	7220 Prog 3851	7220 Prog 3852	7220 Prog 3860	7220 Prog 3861	7220 Prog 3868
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	83,407.76		30,987.05	7,500.87	14,482.88	19,998.21	19,468.82
2. a. Current Year Award	92,596.00	53,596.00	92,596.00	92,596.00	92,596.00	92,596.00	92,596.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	92,596.00	53,596.00	92,596.00	92,596.00	92,596.00	92,596.00	92,596.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	176,003.76	53,596.00	123,583.05	100,096.87	107,078.88	112,594.21	112,064.82
REVENUES							
5. Unearned Revenue Deferred from Prior Year	83,407.76	23,500.00	30,987.05	7,500.87	14,482.88	19,998.21	19,468.82
6. Cash Received in Current Year	133,096.00	53,596.00	133,096.00	133,096.00	133,096.00	133,096.00	133,096.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	216,503.76	77,096.00	164,083.05	140,596.87	147,578.88	153,094.21	152,564.82
EXPENDITURES							
9. Donor-Authorized Expenditures	70,370.80	45,003.76	76,911.62	81,343.65	90,993.29	98,956.97	93,054.99
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	70,370.80	45,003.76	76,911.62	81,343.65	90,993.29	98,956.97	93,054.99
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	146,132.96	32,092.24	87,171.43	59,253.22	56,585.59	54,137.24	59,509.83
a. Unearned Revenue	146,132.96	32,092.24	87,171.43	59,253.22	56,585.59	54,137.24	59,509.83
b. Accounts Payable							
c. Accounts Receivable							

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	036	037	038	039	040	041	042
14. Unused Grant Award Calculation (line 4 minus line 9)	105,632.96	8,592.24	46,671.43	18,753.22	16,085.59	13,637.24	19,009.83
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	70,370.80	45,003.76	76,911.62	81,343.65	90,993.29	98,956.97	93,054.99

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	043	044	045	046	047	048	049
STATE PROGRAM NAME	Cal. Partnership (Media College)	Cal. Partnership (Environmental Sci.)	Cal. Partnership (Mentee Grant)	Cal. Partnership (Public Service)	Cal. Partnership (Mentee Grant)	Cal. Partnership (Mentee Grant)	Specialized Secondary Prog
RESOURCE CODE	7220 Prog 3880	7220 Prog 3881	7220 Prog 3889	7220 Prog 3892	7220 Prog 3897	7220 Prog 3898	7370
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							Prog 3607 Cohort7
AWARD							
1. Prior Year Carryover		23,380.12	7,886.07	3,318.97	3,113.03	5,832.66	
2. a. Current Year Award	53,596.00	92,596.00					35,000.00
b. Other Adjustments			(7,886.07)	(3,318.97)	(3,113.03)	(5,832.66)	
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	53,596.00	92,596.00	(7,886.07)	(3,318.97)	(3,113.03)	(5,832.66)	35,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	53,596.00	115,976.12	0.00	0.00	0.00	0.00	35,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	23,500.00	23,380.12					
6. Cash Received in Current Year	53,596.00	133,096.00					26,250.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	77,096.00	156,476.12	0.00	0.00	0.00	0.00	26,250.00
EXPENDITURES							
9. Donor-Authorized Expenditures	54,046.56	92,912.94					31,769.25
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	54,046.56	92,912.94	0.00	0.00	0.00	0.00	31,769.25
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	23,049.44	63,563.18	0.00	0.00	0.00	0.00	(5,519.25)
a. Unearned Revenue	23,049.44	63,563.18					
b. Accounts Payable							
c. Accounts Receivable							5,519.25

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	043	044	045	046	047	048	049
14. Unused Grant Award Calculation (line 4 minus line 9)	(450.56)	23,063.18	0.00	0.00	0.00	0.00	3,230.75
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	54,046.56	92,912.94	0.00	0.00	0.00	0.00	31,769.25

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	050	051	052	053	054	055	056
STATE PROGRAM NAME	STRS On-BeHalf	Comm. On T.E. Credentialing Classified to TE	Comm. On T.E. Credentialing Local Solution	Comm. On T.E. Credentialing TE Residency Exp	Comm. On T.E. Credentialing Spe Ed Capacity	T.E. Residency Special Education	Comm. On T.E. Credentialing Capacity Grant Multi-Subject
RESOURCE CODE	7690	7810	7810	7810	7810	7810	7810
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Prog 0000	Prog 1316	Prog 7800	Prog 7801	Prog 7802	Prog 7803	Prog 7804
AWARD							
1. Prior Year Carryover		210,806.39	10,759.92	658,309.85	18,073.48	359,370.44	4,616.74
2. a. Current Year Award		240,000.00		720,000.00		480,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	240,000.00	0.00	720,000.00	0.00	480,000.00	0.00
3. Required Matching Funds/Other	22,106,565.00						
4. Total Available Award							
(sum lines 1, 2c, & 3)	22,106,565.00	450,806.39	10,759.92	1,378,309.85	18,073.48	839,370.44	4,616.74
REVENUES							
5. Unearned Revenue Deferred from Prior Year		131,668.09	10,759.92	658,309.85	13,073.48	359,370.44	4,616.74
6. Cash Received in Current Year		17,871.30	5,000.00	720,000.00		480,000.00	
7. Contributed Matching Funds	22,106,565.00						
8. Total Available (sum lines 5, 6, & 7)	22,106,565.00	149,539.39	15,759.92	1,378,309.85	13,073.48	839,370.44	4,616.74
EXPENDITURES							
9. Donor-Authorized Expenditures	22,106,565.00	239,668.84		310,340.36	4,686.20	568,857.01	4,616.74
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	22,106,565.00	239,668.84	0.00	310,340.36	4,686.20	568,857.01	4,616.74
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(90,129.45)	15,759.92	1,067,969.49	8,387.28	270,513.43	0.00
a. Unearned Revenue			15,759.92	1,067,969.49	8,387.28	270,513.43	
b. Accounts Payable							
c. Accounts Receivable		90,129.45					

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	050	051	052	053	054	055	056
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	211,137.55	10,759.92	1,067,969.49	13,387.28	270,513.43	0.00
15. If Carry over is allowed, enter line 14 amount here		211,137.55	10,759.92	1,067,969.49	13,387.28	270,513.43	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	239,668.84	0.00	310,340.36	4,686.20	568,857.01	4,616.74

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	057	058	059	060	061	062	063
STATE PROGRAM NAME	Comm. On T.E. Credentialing Capacity Grant Multi-Subject	CAL NewcomerEd. & Wellbeing Project	CDFA Farm to School	CalNEW Grant CDSS	CA Opport Youth Apprenticeship	Cal Fire Planning Grant	Cal Fire Implementation Grant
RESOURCE CODE	7810	7811	7813	7816	7817	7821	7822
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Prog 7805			Prog 9000	Prog 7817	Prog 9000	Prog 9000
AWARD							
1. Prior Year Carryover	233,020.60			357,339.29	186,027.00	2,701,828.19	4,979,021.49
2. a. Current Year Award	320,000.00	540,000.00	325,913.67	453,223.94			
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	320,000.00	540,000.00	325,913.67	453,223.94	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	553,020.60	540,000.00	325,913.67	810,563.23	186,027.00	2,701,828.19	4,979,021.49
REVENUES							
5. Unearned Revenue Deferred from Prior Year	233,020.60						
6. Cash Received in Current Year	238,000.00	87,000.00	179,161.08	512,667.10	125,000.00		305,967.23
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	471,020.60	87,000.00	179,161.08	512,667.10	125,000.00	0.00	305,967.23
EXPENDITURES							
9. Donor-Authorized Expenditures	237,450.92	286,779.59	325,913.67	501,690.54	73,244.53	1,916,558.78	1,352,923.48
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	237,450.92	286,779.59	325,913.67	501,690.54	73,244.53	1,916,558.78	1,352,923.48
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	233,569.68	(199,779.59)	(146,752.59)	10,976.56	51,755.47	(1,916,558.78)	(1,046,956.25)
a. Unearned Revenue	233,569.68			10,976.56	51,755.47		
b. Accounts Payable							
c. Accounts Receivable		199,779.59	146,752.59			1,916,558.78	1,046,956.25

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	057	058	059	060	061	062	063
14. Unused Grant Award Calculation (line 4 minus line 9)	315,569.68	253,220.41	0.00	308,872.69	112,782.47	785,269.41	3,626,098.01
15. If Carry over is allowed, enter line 14 amount here	315,569.68	253,220.41		308,872.69	112,782.47		3,626,098.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	237,450.92	286,779.59	325,913.67	501,690.54	73,244.53	1,916,558.78	1,352,923.48

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	064	065	
STATE PROGRAM NAME	PHI Afghan Refugee School Impact	CA Dept of Parks and Recreation	TOTAL
RESOURCE CODE	7824	7831	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	1260-New Commer Program		
AWARD			
1. Prior Year Carryover			17,806,451.92
2. a. Current Year Award	109,286.00	632,000.00	21,453,940.91
b. Other Adjustments			(25,012.50)
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	109,286.00	632,000.00	21,428,928.41
3. Required Matching Funds/Other			22,106,565.00
4. Total Available Award			
(sum lines 1, 2c, & 3)	109,286.00	632,000.00	61,341,945.33
REVENUES			
5. Unearned Revenue Deferred from Prior Year			5,640,965.68
6. Cash Received in Current Year	109,286.00		18,871,261.32
7. Contributed Matching Funds			22,087,938.04
8. Total Available (sum lines 5, 6, & 7)	109,286.00	0.00	46,600,165.04
EXPENDITURES			
9. Donor-Authorized Expenditures	109,286.00		47,993,789.34
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	109,286.00	0.00	47,993,789.34
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(1,393,624.30)
a. Unearned Revenue			5,462,433.25
b. Accounts Payable			0.00

2024-25 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	064	065	
c. Accounts Receivable			6,856,057.55
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	632,000.00	13,348,155.99
15. If Carry over is allowed, enter line 14 amount here		632,000.00	11,874,541.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	109,286.00	0.00	25,905,851.30

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		001	
LOCAL PROGRAM NAME			TOTAL
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	0.00

2024-25 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	
15. If Carry over is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2024-25 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description		001
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00

2024-25 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description		001
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)		0.00
		0.00

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Literacy Coaches and Reading Specialists Grant Program	Educator Effectiveness	Lottery Instructional Materials	CCSP Implementation Grant	Golden State Pathways	Special ED AB602 Master Plan	Special Ed Mental Health Services
RESOURCE CODE	6211	6266	6300	6332	6383	6500	6546
REVENUE OBJECT	8590	8590	8560	8590	8590	8311	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	10,663,408.47	6,674,476.53	1,817,804.30	7,899,057.53			
2. a. Current Year Award			3,094,742.42	15,247,500.00	11,814,892.00	30,279,250.51	2,531,539.24
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	0.00	3,094,742.42	15,247,500.00	11,814,892.00	30,279,250.51	2,531,539.24
3. Required Matching Funds/Other						127,912,539.69	
4. Total Available Award							
(sum lines 1, 2c, & 3)	10,663,408.47	6,674,476.53	4,912,546.72	23,146,557.53	11,814,892.00	158,191,790.20	2,531,539.24
REVENUES							
5. Cash Received in Current Year			1,858,055.61	15,247,500.00	10,042,656.00	27,642,219.13	2,306,118.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	1,236,686.81	0.00	1,772,236.00	2,637,031.38	225,421.24
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	1,236,686.81	0.00	1,772,236.00	2,637,031.38	225,421.24
8. Contributed Matching Funds						127,912,539.69	
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	0.00	3,094,742.42	15,247,500.00	11,814,892.00	158,191,790.20	2,531,539.24
EXPENDITURES							
10. Donor-Authorized Expenditures	2,753,680.88	3,657,707.59	2,150,784.33	17,877,320.20		158,191,790.20	2,531,539.24
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	2,753,680.88	3,657,707.59	2,150,784.33	17,877,320.20	0.00	158,191,790.20	2,531,539.24
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	7,909,727.59	3,016,768.94	2,761,762.39	5,269,237.33	11,814,892.00	0.00	0.00

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Special Ed Mental Health Services	Art, Music, Instructional Material Discretionary Block Grant	Prop28 Arts and Music	Kitchen Infrastructure and Training Funds - Food Service Staff Training Funds	Kitchen Infrastructure and Training Funds	Prop 47 LCSSP	Classified Sch Employee Prof Dev Blk Grant
RESOURCE CODE	6547	6762	6770	7029	7032	7085	7311
REVENUE OBJECT	8590	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		18,920,672.00	6,058,874.00	142,285.34	2,776,874.66	1,470,058.25	12,842.22
2. a. Current Year Award	2,288,569.75	0.00	5,834,385.00			549,928.82	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,288,569.75	0.00	5,834,385.00	0.00	0.00	549,928.82	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,288,569.75	18,920,672.00	11,893,259.00	142,285.34	2,776,874.66	2,019,987.07	12,842.22
REVENUES							
5. Cash Received in Current Year	2,083,995.00		5,314,616.00			150,416.12	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	204,574.75	0.00	519,769.00	0.00	0.00	399,512.70	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	204,574.75	0.00	519,769.00	0.00	0.00	399,512.70	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,288,569.75	0.00	5,834,385.00	0.00	0.00	549,928.82	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,288,569.75	7,476,898.42	3,865,350.18	142,285.34	1,763,613.52	309,410.96	9,562.00
11. Non Donor-Authorized Expenditures							

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	2,288,569.75	7,476,898.42	3,865,350.18	142,285.34	1,763,613.52	309,410.96	9,562.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	11,443,773.58	8,027,908.82	0.00	1,013,261.14	1,710,576.11	3,280.22

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	College and Career Access Pathways	College and Career Access Pathways	LCFF Multiplier	A-G Access Grant	A-G Learning Loss Mitigation	Learning Recovery Emergency Block Grant	Dual Language Immersion
RESOURCE CODE	7339	7339	7399	7412	7413	7435	7819
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Prog 1110	Various					
AWARD							
1. Prior Year Restricted							
Ending Balance	162,500.00	427,515.83	4,683,589.00	1,293,544.61	815,817.45	46,135,451.35	57,058.52
2. a. Current Year Award		600,000.00	4,976,976.00				80,000.00
b. Other Adjustments		(60,000.00)					
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	540,000.00	4,976,976.00	0.00	0.00	0.00	80,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	162,500.00	967,515.83	9,660,565.00	1,293,544.61	815,817.45	46,135,451.35	137,058.52
REVENUES							
5. Cash Received in Current Year		540,000.00	3,981,580.00				80,000.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	0.00	995,396.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	995,396.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	540,000.00	4,976,976.00	0.00	0.00	0.00	80,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	62,500.00	202,838.89	2,995,080.54	726,024.14	69,884.37	11,452,440.77	137,058.52
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	62,500.00	202,838.89	2,995,080.54	726,024.14	69,884.37	11,452,440.77	137,058.52
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	100,000.00	764,676.94	6,665,484.46	567,520.47	745,933.08	34,683,010.58	0.00

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	Ethnic Studies Local Support	Diverse Ed Leaders Pipeline	K-2 Literacy Screenings PD	Commission on Teacher Credentialing	Peer to Peer Mental Health	Dept of Health Care Access	CA Serves Grant
RESOURCE CODE	7820	7823	7825	7826	7827	7828	7830
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	251,599.00						
2. a. Current Year Award		130,000.00	177,223.00	288,000.00	472,902.51	1,106,721.00	249,993.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	130,000.00	177,223.00	288,000.00	472,902.51	1,106,721.00	249,993.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	251,599.00	130,000.00	177,223.00	288,000.00	472,902.51	1,106,721.00	249,993.00
REVENUES							
5. Cash Received in Current Year		118,000.00	177,223.00	288,000.00	472,902.51	1,106,721.00	249,993.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	0.00	130,000.00	177,223.00	288,000.00	472,902.51	1,106,721.00	249,993.00
EXPENDITURES							
10. Donor-Authorized Expenditures	125,010.04	127,043.96		139,069.35	83,112.00	0.00	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	125,010.04	127,043.96	0.00	139,069.35	83,112.00	0.00	0.00

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	022	023	024	025	026	027	028
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	126,588.96	2,956.04	177,223.00	148,930.65	389,790.51	1,106,721.00	249,993.00

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	
STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted	
Ending Balance	110,263,429.06
2. a. Current Year Award	79,722,623.25
b. Other Adjustments	(60,000.00)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	79,662,623.25
3. Required Matching Funds/Other	127,912,539.69
4. Total Available Award	
(sum lines 1, 2c, & 3)	317,838,592.00
REVENUES	
5. Cash Received in Current Year	71,659,995.37
6. Amounts Included in Line 5 for	
Prior Year Adjustments	0.00
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	8,002,627.88
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable	
(line 7a minus line 7b)	8,002,627.88
8. Contributed Matching Funds	127,912,539.69
9. Total Available	
(sum lines 5, 7c, & 8)	207,575,162.94
EXPENDITURES	
10. Donor-Authorized Expenditures	219,138,575.19
11. Non Donor-Authorized	
Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	219,138,575.19
RESTRICTED ENDING BALANCE	

2024-25 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	
13. Current Year (line 4 minus line 10)	98,700,016.81

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	
LOCAL PROGRAM NAME	Restricted Maintenance Account (RMA)	Student Activity Funds	Local Grants	TOTAL
RESOURCE CODE	8150	8210	9010	
REVENUE OBJECT	8980	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted				
Ending Balance		1,148,498.45	49,677,686.15	50,826,184.60
2. a. Current Year Award		838,096.25	108,944,033.09	109,782,129.34
b. Other Adjustments			(297,585.15)	(297,585.15)
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	838,096.25	108,646,447.94	109,484,544.19
3. Required Matching Funds/Other	25,562,431.09		(21,636,171.06)	3,926,260.03
4. Total Available Award				
(sum lines 1, 2c, & 3)	25,562,431.09	1,986,594.70	136,687,963.03	164,236,988.82
REVENUES				
5. Cash Received in Current Year		838,096.25	107,628,376.46	108,466,472.71
6. Amounts Included in Line 5 for				
Prior Year Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)	0.00	0.00	1,018,071.48	1,018,071.48
b. Noncurrent Accounts				
Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)	0.00	0.00	1,018,071.48	1,018,071.48
8. Contributed Matching Funds	25,562,431.09		27,153.30	25,589,584.39
9. Total Available				
(sum lines 5, 7c, & 8)	25,562,431.09	838,096.25	108,673,601.24	135,074,128.58
EXPENDITURES				
10. Donor-Authorized Expenditures	25,562,431.09	932,808.28	66,852,482.91	93,347,722.28
11. Non Donor-Authorized				
Expenditures				0.00
12. Total Expenditures				

2024-25 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	
(line 10 plus line 11)	25,562,431.09	932,808.28	66,852,482.91	93,347,722.28
RESTRICTED ENDING BALANCE				
13. Current Year				
(line 4 minus line 10)	0.00	1,053,786.42	69,835,480.12	70,889,266.54

Form CEA
Current Expense Formula/
Minimum Classroom
Compensation

Unaudited Actuals
2024-25 Unaudited 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	276,316,831.84	301	0.00	303	276,316,831.84	305	4,375,599.64	27,527,179.39	307	248,789,652.45	309
2000 - Classified Salaries	135,952,636.53	311	1,383,035.10	313	134,569,601.43	315	1,351,105.00	21,411,863.79	317	113,157,737.64	319
3000 - Employee Benefits	221,935,330.80	321	554,533.92	323	221,380,796.88	325	2,186,328.62	45,009,819.80	327	176,370,977.08	329
4000 - Books, Supplies Equip Replace, (6500)	29,741,325.21	331	207,673.54	333	29,533,651.67	335	3,457,934.12	8,575,549.39	337	20,958,102.28	339
5000 - Services . . . & 7300 - Indirect Costs	198,580,287.29	341	1,666,144.01	343	196,914,143.28	345	86,961,339.97	89,826,234.64	347	107,087,908.64	349
TOTAL					858,715,025.10	365	TOTAL			666,364,378.09	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	218,946,167.66	375
2. Salaries of Instructional Aides Per EC 41011.	2100	21,417,591.72	380
3. STRS.	3101 & 3102	53,578,973.89	382
4. PERS.	3201 & 3202	8,867,035.30	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,901,531.07	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	52,487,315.77	385
7. Unemployment Insurance.	3501 & 3502	184,417.32	390
8. Workers' Compensation Insurance.	3601 & 3602	8,655,380.72	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	861,420.17	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		370,899,833.62	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).		350,407.33	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		430,174.00	396
14. TOTAL SALARIES AND BENEFITS.		370,469,659.62	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.60%	
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)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	55.60%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	666,364,378.09	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Exclusions for grants/resources not requiring teacher expenditures/payments, without regard to the requirements of EC Section 41372.		

CASHFLOW

All Funds

Fund 01 - Actuals through June

Fiscal Year 2024/25

	Object	Beginning Balance	July	August	September	October	November	December	
A. BEGINNING CASH	9110		306,060,883.90	263,091,382.02	259,333,213.08	246,425,172.47	215,797,226.09	182,781,091.95	
B. RECEIPTS									
LCFF Revenue Sources									
Principal Apportionment	8010-8019		13,063,041.00	16,743,915.00	35,056,600.52	23,445,611.74	23,445,612.74	38,788,105.00	
Property Taxes	8020-8079		353,108.84	8,100,857.55	6,992,670.98	97,295.39	271,810.66	49,378,309.22	
Miscellaneous Funds	8080-8099			2,700,416.00-	6,451,398.00-	3,600,554.00-	3,600,554.00-	3,600,554.00-	
Federal Revenues	8100-8299		2,851,655.67	1,383,889.50	5,085,637.66	2,234,436.86	1,367,649.42	2,705,194.54	
Other State Revenues	8300-8599		5,430,871.47	7,884,681.04	7,381,243.46	8,356,062.30	7,896,277.52	23,461,221.27	
Other Local Revenues	8600-8799		362,607.29	16,988,647.88	1,595,744.49	584,598.88	5,246,144.17	23,787,199.55	
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
Undefined Objects									
TOTAL RECEIPTS		.00	22,061,284.27	48,401,574.97	49,660,499.11	31,117,451.17	34,626,940.51	134,519,475.58	
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		5,213,330.42	23,891,864.51	25,498,774.61	25,796,443.68	25,985,564.25	25,045,968.87	
Classified Salaries	2000-2999		7,049,721.44	9,555,008.91	11,446,466.24	11,507,113.72	11,694,711.75	11,481,237.66	
Employee Benefits	3000-3999		6,600,731.30	16,364,090.21	18,175,324.07	18,250,374.25	18,413,531.39	18,186,037.87	
Books and Supplies	4000-4999		635,931.02	1,376,821.14	3,626,439.85	1,582,527.71	1,734,036.52	5,577,695.23	
Services	5000-5999		2,431,608.14	6,649,638.03	11,177,502.51	12,297,967.40	17,443,178.07	13,225,758.21	
Capital Outlay	6000-6599		7,915.82-	572,718.80	655,782.31	696,975.14	645,610.97	421,595.32	
Other Outgo	7000-7499				373,406.80-			456,320.88-	
Interfund Transfers Out	7600-7629					3,000,000.00			
All Other Financing Uses	7630-7699								
Undefined Objects									
TOTAL DISBURSEMENTS		.00	21,923,406.50	58,410,141.60	70,206,882.79	73,131,401.90	75,916,632.95	73,481,972.28	
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	1,536,570.31-	8,680.57-	26,017.60-	1,209.27-	38,153.75-	55,500.52-	367,892.73-	
Accounts Receivable	9200-9299	60,619,766.11-	2,211,319.54	12,751,570.18	5,994,977.49	11,469,085.24	11,172,245.80	380,220.65-	
Due From Other Funds	9310	12,961.46-	8,844.05	4,117.41			600,000.00-		
Stores	9320								
Prepaid Expenditures	9330	403,053.56-		271,773.76					
Other Current Assets	9340	71,320.72-							
Deferred Outflows of Resrcs	9490								
Undefined Objects									
SUBTOTAL ASSETS		62,643,672.16-	2,211,483.02	13,001,443.75	5,993,768.22	11,430,931.49	10,516,745.28	748,113.38-	
(continued)									

Selection Grouped by Org, Fund, Filtered by (Org = 30, Actuals Thru Period = 12, Fund = 010, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)

Fund 01 - Actuals through June									Fiscal Year 2024/25
	Object	Beginning Balance	July	August	September	October	November	December	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	45,916,251.94	38,099,497.89-	547,764.70-	1,988,621.87	44,927.14-	2,243,186.98-	30,215.25	
Due To Other Funds	9610	3,911,496.73	3,015,831.64-	895,665.09-					
Current Loans	9640								
Unearned Revenues	9650	9,888,296.83	4,203,533.14-	5,307,616.27-	344,047.02-				
Deferred Inflows of Resrcs	9690								
Undefined Objects									
SUBTOTAL LIABILITIES		59,716,045.50	45,318,862.67-	6,751,046.06-	1,644,574.85	44,927.14-	2,243,186.98-	30,215.25	
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		2,927,626.66-	43,107,379.65-	6,250,397.69	7,638,343.07	11,386,004.35	8,273,558.30	717,898.13-	
E. NET INCREASE/DECREASE									
B - C + D			42,969,501.88-	3,758,168.94-	12,908,040.61-	30,627,946.38-	33,016,134.14-	60,319,605.17	
F. ENDING CASH (A + E)			263,091,382.02	259,333,213.08	246,425,172.47	215,797,226.09	182,781,091.95	243,100,697.12	
G. Ending Cash, Plus Cash Accruals and Adjustments									

Fund 01 - Actuals through June

Fiscal Year 2024/25

	Object	January	February	March	April	May	June	Total	Budget
A. BEGINNING CASH	9110	243,100,697.12	265,771,127.08	290,167,381.88	256,299,323.68	285,492,650.08	288,021,496.62		
B. RECEIPTS									
LCFF Revenue Sources									
Principal Apportionment	8010-8019	26,487,422.00	19,949,239.00	26,351,274.74	22,561,317.00	22,561,317.00	32,579,867.00	301,033,322.74	319,061,885.00
Property Taxes	8020-8079	27,328,044.40	34,978,009.33	4,505,285.39	42,213,689.08	29,008,309.65	18,198,027.04	221,425,417.53	205,419,819.00
Miscellaneous Funds	8080-8099	1,748,424.00-	3,600,554.00-	10,512,260.00-		1,255,234.00-	4,951,997.00-	42,021,945.00-	42,540,288.00-
Federal Revenues	8100-8299	15,297,577.44	149,440.16	10,142,436.27	2,687,745.89	2,998,500.48	3,054,051.34	49,958,215.23	65,084,254.94
Other State Revenues	8300-8599	11,091,174.93	21,758,390.94	14,550,323.81	38,834,875.15	10,734,131.74	16,129,122.22	173,508,375.85	183,326,518.51
Other Local Revenues	8600-8799	23,952,167.54	8,455,508.22	2,362,513.60	21,045,655.65	18,174,168.32	10,875,949.41	133,430,905.00	114,458,843.62
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979				12,227.24		13,582.29	25,809.53	15,000.00
Undefined Objects									35,972.00-
TOTAL RECEIPTS		102,407,962.31	81,690,033.65	47,399,573.81	127,355,510.01	82,221,193.19	75,898,602.30	837,360,100.88	844,790,061.07
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	25,603,011.81	25,991,728.15	26,325,034.89	25,803,884.30	26,689,145.83	14,472,080.52	276,316,831.84	283,058,118.99
Classified Salaries	2000-2999	11,708,848.79	11,700,932.81	11,787,326.55	11,751,300.56	11,891,015.84	14,378,952.26	135,952,636.53	136,214,140.80
Employee Benefits	3000-3999	18,535,701.28	18,588,515.63	18,574,898.57	40,725,720.59	18,942,976.77	10,577,428.87	221,935,330.80	227,125,542.66
Books and Supplies	4000-4999	1,971,084.99	1,165,084.76	1,706,291.10	2,146,863.22	3,256,474.27	4,962,075.40	29,741,325.21	56,027,640.61
Services	5000-5999	15,895,454.86	14,500,471.85	20,973,509.82	14,790,276.62	19,918,875.14	51,162,659.67	200,466,900.32	223,571,525.65
Capital Outlay	6000-6599	403,886.90	597,826.39	231,644.68	1,950,980.78	316,469.38	3,668,773.57	10,154,348.42	17,799,892.85
Other Outgo	7000-7499	49,561.00	4,922.00	605,228.21	2,498,516.39	147,065.73	6,531,728.65	9,007,294.30	12,274,895.98
Interfund Transfers Out	7600-7629						2,063,939.82	5,063,939.82	3,000,000.00
All Other Financing Uses	7630-7699								
Undefined Objects									
TOTAL DISBURSEMENTS		74,167,549.63	72,549,481.59	80,203,933.82	99,667,542.46	81,162,022.96	107,817,638.76	888,638,607.24	959,071,757.54
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	3,418,443.02-	1,318,126.46	9,239.12-	62,348.62-	40,330.98-	1,837,719.34-	4,547,409.06-	
Accounts Receivable	9200-9299	1,111,945.31	11,867,165.45	241,018.94-	1,008,134.61	2,382,124.31	63,235,876.79-	3,888,548.45-	
Due From Other Funds	9310			297,104.71-	297,104.71		502,904.21-	1,089,942.75-	
Stores	9320								
Prepaid Expenditures	9330	54,000.00						325,773.76	
Other Current Assets	9340						69,700.72	69,700.72	
Deferred Outflows of Resrcs	9490								
Undefined Objects		13,795,980.00-					13,795,980.00		
SUBTOTAL ASSETS		16,048,477.71-	13,185,291.91	547,362.77-	1,242,890.70	2,341,793.33	51,710,819.62-	9,130,425.78-	
(continued)									

Selection Grouped by Org, Fund, Filtered by (Org = 30, Actuals Thru Period = 12, Fund = 010, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)

Fund 01 - Actuals through June								Fiscal Year 2024/25	
	Object	January	February	March	April	May	June	Total	Budget
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,230,425.01-	2,070,410.83	527,843.12-	535,288.85-	872,117.02-	34,807,728.88	6,204,073.88-	
Due To Other Funds	9610						4,943,111.35	1,031,614.62	
Current Loans	9640								
Unearned Revenues	9650				797,757.00		15,944,300.35	6,886,860.92	
Deferred Inflows of Resrcs	9690	13,645,126.00					13,645,126.00-		
Undefined Objects		936,206.00-					150,854.00-	1,087,060.00-	
SUBTOTAL LIABILITIES		10,478,494.99	2,070,410.83	527,843.12-	262,468.15	872,117.02-	41,899,160.58	627,341.66	
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		5,569,982.72-	15,255,702.74	1,075,205.89-	1,505,358.85	1,469,676.31	9,811,659.04-	8,503,084.12-	
E. NET INCREASE/DECREASE									
B - C + D		22,670,429.96	24,396,254.80	33,868,058.20-	29,193,326.40	2,528,846.54	41,742,203.20-	59,781,590.48-	114,281,696.47-
F. ENDING CASH (A + E)		265,771,127.08	290,167,381.88	256,299,323.68	285,492,650.08	288,021,496.62	246,279,293.42		
G. Ending Cash, Plus Cash Accruals and Adjustments									

Form DEBT
Schedule of Long-
Term Liabilities

Unaudited Actuals
2024-25 Unaudited 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	1,147,971,269.00	110,429,118.00	1,258,400,387.00			1,258,400,387.00	
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	49,407,018.00	1,090,786.00	50,497,804.00			50,497,804.00	
Net Pension Liability	499,600,801.00	169,586,093.00	669,186,894.00			669,186,894.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	5,665,126.00	3,050,887.00	8,716,013.00			8,716,013.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,702,644,214.00	284,156,884.00	1,986,801,098.00	0.00	0.00	1,986,801,098.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Form ESMOE
Every Student Succeeds Act
Maintenance of Effort Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	888,638,607.24
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	49,752,804.23
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	10,025,585.39
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,178,560.75
4. Other Transfers Out	All	9200	7200-7299	6,645,499.58
5. Interfund Transfers Out	All	9300	7600-7629	5,063,939.82
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,022,499.60
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				27,936,085.14
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				810,949,717.87
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				30,763.69
B. Expenditures per ADA (Line I.E divided by Line II.A)				26,360.61
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.)		721,223,530.38		23,883.45
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)		721,223,530.38		23,883.45
B. Required effort (Line A.2 times 90%)		649,101,177.34		21,495.11
C. Current year expenditures (Line I.E and Line II.B)		810,949,717.87		26,360.61
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

GANN
Limits Adoption GANN
Board Submission

Board Office Use: Legislative File Info.	
File ID Number	25-2228
Introduction Date	9/10/2025
Enactment Number	
Enactment Date	



Board Cover Memorandum

To Board of Education

From Dr. Denise Saddler, Interim Superintendent
Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Chief Financial Officer

Board Meeting Date September 10, 2025

Subject Adopting 2024-25 Gann Limit Calculations and 2025-26 Estimated Gann Limit

Ask of the Board Adoption by the Board of Education of Resolution No. 2526-0127- Gann Limit - Fiscal Years 2024-25 and Estimated 2025-26.

Background In November 1979, California adopted Proposition 4, known as the Gann Amendment, adding Article XIII-B to the California Constitution, limiting government spending by population growth and inflation. This Article established maximum appropriation limitations, called Gann Limits, for school districts.

Statutory provisions do not require school districts to reduce spending to meet Gann Limits. However, Article XIII-B requires school districts to annually calculate both their Gann appropriations limit and their revenues subject to this limit for 2024-25 and the 2025-26 fiscal years.

Discussion No budget adjustments are required for either the current or prior year limit. On or before September 15th of each year, Education Code 42132 requires school districts to adopt a resolution identifying the actual appropriations limit for the prior year and the estimated limit for the forthcoming year. This resolution shall include the report used to calculate the limit and identify if an increase to the limit is required.

The Gann Limit calculation is a coinciding calculation and supplemental report included in the Unaudited Actuals Financial Report (Form GANN). The 2025-26 estimated Gann Limit is based on the 2024-25 limit increased for inflation and the projected change in the 2024-25 average daily attendance (ADA). Senate Bill 98 and Assembly Bill 198 passed by the respective houses of the State Legislature in 1989 amended the statutes, which determine how school districts calculate their Appropriations Limit. The District is reporting an increase in its Gann Limit appropriation as reflected in Section D, line 11, of the Form GANN report. This calculation indicates that the 2024-25 Gann Limit for Oakland Unified School District is \$466,693,304.93

and is estimated to be \$493,519,489.47 for 2025-26 fiscal year. Upon adoption of the resolution, this report will be submitted to the Alameda County Office of Education as a component of the District's 2024-25 Unaudited Actuals Report.

Recommendation

Adoption by the Board of Education of Resolution No. 2425-0127- Gann Limit - Fiscal Years Actual Limit for 2024-25 and Estimated Limit for 2025-26.

Attachments(s)

- Resolution No. 2526-0127
- Form GANN – Appropriations Limit Calculations

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

**RESOLUTION NO. 2526-0127
GANN LIMIT - FISCAL YEARS 2024-25 AND ESTIMATED 2025-26**

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a Gann Limit for the 2024-25 and 2025-26 fiscal years in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2024-25 and 2025-26 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

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 the 10th Day of September 2025.

OAKLAND UNIFIED SCHOOL DISTRICT

Jennifer Brouhard
President, Board of Education

Dr. Denise Saddler
Interim Superintendent and Secretary, Board of Education

Legislative File	
File ID Number:	25-2228
Introduction Date:	9/10/2025
Enactment Number:	
Enactment Date:	
By:	

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	2023-24 Actual			2024-25 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	446,194,982.50		446,194,982.50			466,693,304.93
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	30,478.43		30,478.43			30,763.69
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	2024-25 P2 Report			2025-26 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	30,763.69		30,763.69	30,563.12		30,563.12
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			30,763.69			30,563.12
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2024-25 Actual			2025-26 Budget		
1. Homeowners' Exemption (Object 8021)	666,309.12		666,309.12	712,584.00		712,584.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,819,152.43		2,819,152.43	2,214,290.00		2,214,290.00
4. Secured Roll Taxes (Object 8041)	99,470,617.50		99,470,617.50	105,566,349.00		105,566,349.00
5. Unsecured Roll Taxes (Object 8042)	8,188,047.34		8,188,047.34	10,857,868.00		10,857,868.00
6. Prior Years' Taxes (Object 8043)	(1,556,576.50)		(1,556,576.50)	(789,710.00)		(789,710.00)
7. Supplemental Taxes (Object 8044)	2,619,510.02		2,619,510.02	3,016,172.00		3,016,172.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	52,861,287.52		52,861,287.52	58,637,845.00		58,637,845.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	78,020,394.46		78,020,394.46	57,737,205.00		57,737,205.00
12. Parcel Taxes (Object 8621)	44,345,546.92		44,345,546.92	32,402,490.00		32,402,490.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	287,434,288.81	0.00	287,434,288.81	270,355,093.00	0.00	270,355,093.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	287,434,288.81	0.00	287,434,288.81	270,355,093.00	0.00	270,355,093.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	25,562,431.09		25,562,431.09	27,426,499.98		27,426,499.98
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	25,562,431.09	0.00	25,562,431.09	27,426,499.98	0.00	27,426,499.98
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	300,671,451.74		300,671,451.74	317,056,545.00		317,056,545.00
25. LCFF State Aid - Prior Years (Object 8019)	361,871.00		361,871.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	301,033,322.74	0.00	301,033,322.74	317,056,545.00	0.00	317,056,545.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	837,334,291.35		837,334,291.35	806,535,403.05		806,535,403.05
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	17,257,255.56		17,257,255.56	11,707,397.10		11,707,397.10

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			446,194,982.50			466,693,304.93
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0094			0.9935
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			466,693,304.93			493,519,489.47
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			287,434,288.81			270,355,093.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			3,691,642.80			3,667,574.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			204,821,447.21			250,590,896.45
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			204,821,447.21			250,590,896.45
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			10,358,762.25			7,673,259.52
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			297,793,051.06			278,028,352.52
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			194,462,684.96			242,917,636.93
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			297,793,051.06			
b. State Subventions (Line D8)			194,462,684.96			
c. Less: Excluded Appropriations (Line C23)			25,562,431.09			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			466,693,304.93			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			466,693,304.93			493,519,489.47
12. Appropriations Subject to the Limit (Line D9d)			466,693,304.93			

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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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 23,872,495.92
2. Contracted general administrative positions not paid through pay roll
 - 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) 610,100,083.58

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) 3.91%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 23,784,405.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 15,888,641.09

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)	729,905.96
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)	2,987,206.47
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)	656.88
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)	43,390,815.75
9. Carry-Forward Adjustment (Part IV, Line F)	11,306,522.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	54,697,337.78
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	472,362,094.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	161,686,553.71
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	56,092,405.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,178,001.91
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	10,168,049.49
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	343,306.09
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)	4,996,349.17
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)	6,709.00
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)	73,411,936.10
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)	16,143.12
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)	3,858,198.65
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	30,372,145.01
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,064,997.63
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)	837,556,890.14
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)	5.18%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.53%
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)	43,390,815.75
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	496,669.30
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 (3.89%) times Part III, Line B19); zero if negative	11,306,522.03
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.89%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.89%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	11,306,522.03
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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)	11,306,522.03

Approved
indirect cost
rate: 3.89%

Highest rate
used in any
program: 3.89%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	14,803,832.89	575,869.09	3.89%
01	3010	16,274,727.24	633,086.89	3.89%
01	3182	3,780,198.13	147,049.71	3.89%
01	3227	37,670.67	1,465.39	3.89%
01	3228	1,418,046.06	55,161.99	3.89%
01	3310	7,562,161.67	294,168.09	3.89%
01	3311	150,259.16	5,845.08	3.89%
01	3312	1,266,770.48	49,277.49	3.89%
01	3315	196,211.36	7,632.64	3.89%
01	3318	34,625.00	1,347.00	3.89%
01	3327	369,514.00	14,374.00	3.89%
01	3345	1,645.98	64.02	3.89%
01	3385	197,719.70	7,691.30	3.89%
01	3395	14,589.47	567.53	3.89%
01	3410	601,480.05	23,397.57	3.89%
01	3550	531,032.58	20,522.43	3.86%
01	4035	1,848,167.18	71,893.70	3.89%
01	4124	1,097,407.73	42,689.11	3.89%
01	4127	1,517,958.76	59,048.60	3.89%
01	4201	317,404.67	12,347.04	3.89%
01	4203	1,626,179.99	63,258.40	3.89%
01	4510	25,000.00	972.50	3.89%
01	5630	100,163.25	3,896.35	3.89%
01	5634	55,062.01	2,044.61	3.71%
01	5810	1,651,154.06	47,343.80	2.87%
01	6010	2,654,481.32	102,855.28	3.87%
01	6211	2,650,573.55	103,107.33	3.89%
01	6266	3,520,750.40	136,957.19	3.89%
01	6332	17,207,939.89	669,380.31	3.89%
01	6385	550,482.72	21,413.74	3.89%
01	6386	303,436.91	11,803.70	3.89%
01	6387	1,847,039.31	71,243.96	3.86%
01	6388	3,004,032.82	116,700.33	3.88%
01	6500	152,271,507.83	5,920,282.37	3.89%
01	6515	6,397.00	249.00	3.89%
01	6520	306,498.00	11,922.00	3.89%
01	6546	2,436,749.68	94,789.56	3.89%
01	6547	2,202,877.80	85,691.95	3.89%

Unaudited Actuals
2024-25 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	6690	117,306.97	4,563.24	3.89%
01	6762	6,731,693.20	214,506.16	3.19%
01	7085	297,825.55	11,585.41	3.89%
01	7220	779,843.49	30,335.92	3.89%
01	7339	257,915.75	7,423.14	2.88%
01	7370	30,579.70	1,189.55	3.89%
01	7399	2,882,934.39	112,146.15	3.89%
01	7412	698,839.29	27,184.85	3.89%
01	7413	67,267.66	2,616.71	3.89%
01	7435	11,025,133.91	427,306.86	3.88%
01	7810	3,742,191.63	137,022.90	3.66%
01	9010	59,171,878.32	65,595.33	0.11%
11	6391	2,734,279.07	106,266.75	3.89%
12	5025	846,281.53	32,920.35	3.89%
12	6052	7,219.17	280.83	3.89%
12	6053	206,991.10	8,051.95	3.89%
12	6105	20,130,521.31	783,077.28	3.89%
12	7810	772,298.93	30,042.43	3.89%
12	9010	7,769,144.97	302,170.76	3.89%
13	5310	7,944,086.62	309,008.72	3.89%
13	5320	8,092,389.79	314,793.96	3.89%

Form L Lottery

Unaudited Actuals
2024-25 Unaudited 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	278,959.79		1,817,804.30	2,096,764.09
2. State Lottery Revenue	8560	6,520,477.34		3,094,742.42	9,615,219.76
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		6,799,437.13	0.00	4,912,546.72	11,711,983.85
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,852,493.50		0.00	3,852,493.50
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,429,536.70		0.00	1,429,536.70
4. Books and Supplies	4000-4999	99,859.66		2,150,784.33	2,250,643.99
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,417,547.27			1,417,547.27
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			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			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)		6,799,437.13	0.00	2,150,784.33	8,950,221.46
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	2,761,762.39	2,761,762.39
D. COMMENTS:					

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 PCR
General Fund & Charter
Schools Fund Program Cost
Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	138.34	0.00	138.34	8.67		147.01
1110	Regular Education, K-12	503,535,495.38	57,991,905.56	561,527,400.94	35,196,494.49		596,723,895.43
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	7,411,865.88	680,965.31	8,092,831.19	507,258.04		8,600,089.23
3300	Independent Study Centers	7,642,540.76	482,361.10	8,124,901.86	509,268.23		8,634,170.09
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	3,078.00	0.00	3,078.00	192.93		3,270.93
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	19,480,815.74	545,557.27	20,026,373.01	1,255,251.53		21,281,624.54
4110	Regular Education, Adult	60.00	0.00	60.00	3.76		63.76
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	4,455.69	7,053,718.76	7,058,174.45	442,405.83		7,500,580.28
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	174,515,096.84	23,404,040.97	197,919,137.81	12,405,556.40		210,324,694.21
6000	Regional Occupational Ctr/Prg (ROC/P)	518.00	0.00	518.00	32.47		550.47
Other Goals							
7110	Nonagency - Educational	1,450,508.50	0.00	1,450,508.50	90,917.76		1,541,426.26
7150	Nonagency - Other	571,991.10	0.00	571,991.10	35,852.36		607,843.46
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	43,328.00	0.00	43,328.00	2,715.80		46,043.80
Other Costs							
----	Food Services					1,905,899.86	1,905,899.86
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					7,516,218.20	7,516,218.20
----	Other Outgo					15,957,847.15	15,957,847.15
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		5,508,896.06	5,508,896.06	4,371,959.54		9,880,855.60
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,886,613.03)		(1,886,613.03)
----	Total General Fund and Charter Schools Funds Expenditures	714,659,892.23	95,667,445.03	810,327,337.26	52,931,304.78	25,379,965.21	888,638,607.25

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	138.34	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	138.34
1110	Regular Education, K-12	327,411,549.46	15,390,527.48	78,223,270.01	41,629,992.12	15,214,111.52	27,221.00	19,075,057.55			6,546,966.24	16,800.00	503,535,495.38
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	4,214,323.84	0.00	1,307,582.85	1,355,128.61	146,946.23	0.00	290,823.91			97,060.44	0.00	7,411,865.88
3300	Independent Study Centers	5,618,921.33	0.00	665,462.69	1,183,452.05	174,704.69	0.00	0.00			0.00	0.00	7,642,540.76
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	2,075.00	0.00	416.00	587.00	0.00	0.00	0.00			0.00	0.00	3,078.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	11,698,231.58	727,888.93	6,269,828.73	435,893.19	348,973.31	0.00	0.00			0.00	0.00	19,480,815.74
4110	Regular Education, Adult	60.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	60.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	4,133.69	322.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,455.69
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	142,789,546.79	396,873.45	4,518,733.70	4,926,473.90	21,883,469.00	0.00	0.00			0.00	0.00	174,515,096.84
6000	ROC/P	0.00	518.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	518.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,450,508.50	0.00	0.00	1,450,508.50
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	571,991.10	0.00	0.00	0.00	0.00	571,991.10
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	43,328.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	43,328.00
Total Direct Charged Costs		491,782,308.03	16,516,129.86	90,985,293.98	49,531,526.87	37,768,204.75	27,221.00	19,937,872.56	0.00	1,450,508.50	6,644,026.68	16,800.00	714,659,892.23

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	6,167,475.99	51,824,429.57	0.00	57,991,905.56
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	68,865.75	612,099.56	0.00	680,965.31
3300	Independent Study Centers	45,147.13	437,213.97	0.00	482,361.10
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	399,819.28	145,737.99	0.00	545,557.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	7,053,718.76	0.00	7,053,718.76
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	658,342.47	5,596,338.85	17,149,359.65	23,404,040.97
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	2,419,250.65	0.00	2,419,250.65
- -	Cafeteria (Funds 13 and 61)	0.00	3,089,645.41	0.00	3,089,645.41
Total Allocated Support Costs		7,339,650.62	71,178,434.76	17,149,359.65	95,667,445.03

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	10,957,452.75
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	343,306.09
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	27,509,261.51
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	16,007,897.46
5	Total Central Administration Costs in General Fund and Charter Schools Funds	54,817,917.81
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	714,659,892.23
2	Total Allocated Costs (from Form PCR, Column 2, Total)	95,667,445.03
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	810,327,337.26
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,858,198.65
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	30,372,145.01
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	30,011,316.82
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	64,241,660.48
D.	Total Direct Charged and Allocated Costs (B3 + C5)	874,568,997.74
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.27%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	1,905,899.86				1,905,899.86
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			7,516,218.20		7,516,218.20
Other Outgo (Objects 1000 - 7999)				15,957,847.15	15,957,847.15
Total Other Costs	1,905,899.86	0.00	7,516,218.20	15,957,847.15	25,379,965.21

Form PCRAF
General Fund and Charter
School Fund—Program Cost

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	4,064,209.17	2,278,538.92	761,764.42	235,138.09	71,178,434.77	0.00	17,149,359.65
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	24.45	527.72	119.11	90.50	1,778.00		
3100 Alternative Schools							
3200 Continuation Schools		11.30	5.00	1.20	21.00		
3300 Independent Study Centers		8.00	3.00		15.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	1.25	54.29	2.72	3.18	5.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual					242.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	2.80	3.40	22.49	125.20	192.00		1,525.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					83.00		
-- Cafeteria (Funds 13 & 61)					106.00		
C. Total Allocation Factors	28.50	604.71	152.32	220.08	2,442.00	0.00	1,525.00

Form SIAA
Summary of Inter-Fund Activities for
All Funds

Unaudited Actuals
2024-25 Unaudited 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	989,220.35	0.00	0.00	(1,886,613.03)				
Other Sources/Uses Detail					0.00	5,063,939.82		
Fund Reconciliation							2,366,251.77	5,086,193.26
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	106,266.75	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							553.12	850,000.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	600,377.20	0.00	1,156,543.60	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							19,781.87	43,673.47
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,589,597.55)	623,802.68	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	176,594.80
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

Unaudited Actuals
2024-25 Unaudited 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				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
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							1,550,206.52	377,855.61
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							377,855.61	9,044.15
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	922,387.50
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							500.00	152,382.69
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							1,095,822.58	0.00

Unaudited Actuals
2024-25 Unaudited 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				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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					2,063,939.82	0.00		
Fund Reconciliation							2,207,160.01	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			

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

01 61259 0000000
Form SIAA
F8AJ5CJ1FE(2024-25)

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
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,589,597.55	(1,589,597.55)	1,886,613.03	(1,886,613.03)	5,063,939.82	5,063,939.82	7,618,131.48	7,618,131.48

Form SEMA
Special Education Maintenance of Effort
—LEA Expenditures

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

01 61259 0000000
Report SEMA
F8AJ5CJ1FE(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								7,614.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	229,367.80	47,153,052.40		47,382,420.20
2000-2999	Classified Salaries	0.00	114,458.91	0.00	0.00	0.00	21,064,896.85		21,179,355.76
3000-3999	Employee Benefits	0.00	85,851.58	4,121.00	2,890.00	117,933.25	41,346,980.15		41,557,775.98
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	809,738.78		809,738.78
5000-5999	Services and Other Operating Expenditures	14,589.47	0.00	0.00	0.00	0.00	63,571,216.65		63,585,806.12
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	49,561.00	0.00	0.00	0.00	0.00	0.00		49,561.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	64,150.47	200,310.49	4,121.00	2,890.00	347,301.05	173,945,884.83	0.00	174,564,657.84
7310	Transfers of Indirect Costs	567.53	0.00	0.00	7,691.30	7,696.66	6,450,719.62		6,466,675.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	23,404,041.00							23,404,041.00
	Total Indirect Costs and PCR Allocations	23,404,608.53	0.00	0.00	7,691.30	7,696.66	6,450,719.62	0.00	29,870,716.11
	TOTAL COSTS	23,468,759.00	200,310.49	4,121.00	10,581.30	354,997.71	180,396,604.45	0.00	204,435,373.95
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	712,326.24		712,326.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,551,240.34		3,551,240.34
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,318,926.30		3,318,926.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	75,928.27		75,928.27
5000-5999	Services and Other Operating Expenditures	14,589.47	0.00	0.00	0.00	0.00	1,627,556.92		1,642,146.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,589.47	0.00	0.00	0.00	0.00	9,285,978.07	0.00	9,300,567.54
7310	Transfers of Indirect Costs	567.53	0.00	0.00	0.00	7,696.66	337,784.74		346,048.93
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	567.53	0.00	0.00	0.00	7,696.66	337,784.74	0.00	346,048.93
	TOTAL BEFORE OBJECT 8980	15,157.00	0.00	0.00	0.00	7,696.66	9,623,762.81	0.00	9,646,616.47
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								9,646,616.47

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

01 61259 0000000
Report SEMA
F8AJ5CJ1FE(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	229,367.80	46,440,726.16		46,670,093.96
2000-2999	Classified Salaries	0.00	114,458.91	0.00	0.00	0.00	17,513,656.51		17,628,115.42
3000-3999	Employee Benefits	0.00	85,851.58	4,121.00	2,890.00	117,933.25	38,028,053.85		38,238,849.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	733,810.51		733,810.51
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	61,943,659.73		61,943,659.73
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	49,561.00	0.00	0.00	0.00	0.00	0.00		49,561.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	49,561.00	200,310.49	4,121.00	2,890.00	347,301.05	164,659,906.76	0.00	165,264,090.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,691.30	0.00	6,112,934.88		6,120,626.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	23,404,041.00							23,404,041.00
	Total Indirect Costs and PCR Allocations	23,404,041.00	0.00	0.00	7,691.30	0.00	6,112,934.88	0.00	29,524,667.18
	TOTAL BEFORE OBJECT 8980	23,453,602.00	200,310.49	4,121.00	10,581.30	347,301.05	170,772,841.64	0.00	194,788,757.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								194,788,757.48
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,089,384.88		2,089,384.88
2000-2999	Classified Salaries	0.00	114,458.91	0.00	0.00	0.00	146,826.41		261,285.32
3000-3999	Employee Benefits	0.00	84,146.58	0.00	0.00	0.00	1,066,661.99		1,150,808.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9,654.20		9,654.20
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	926,297.32		926,297.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	49,561.00	0.00	0.00	0.00	0.00	0.00		49,561.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	49,561.00	198,605.49	0.00	0.00	0.00	4,238,824.80	0.00	4,486,991.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	49,561.00	198,605.49	0.00	0.00	0.00	4,238,824.80	0.00	4,486,991.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

01 61259 0000000
Report SEMA
F8AJ5CJ1FE(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								127,912,539.69
	TOTAL COSTS								132,399,530.98

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-PY)

2023-24 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	0.00	0.00

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Oakland Unified (CL)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

01 61259 0000000
Report SEMA
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SELPA:

Oakland Unified (CL)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)			
Increase in funding (if difference is positive)		0.00	
Maximum available for MOE reduction (50% of increase in funding)		0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)		0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)01 61259 0000000
Report SEMA
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SELPA: Oakland Unified (CL)

SECTION 3

		Column A	Column B	Column C
		Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
	a. Total special education expenditures	204,435,373.95		
	b. Less: Expenditures paid from federal sources	9,646,616.47		
	c. Expenditures paid from state and local sources	194,788,757.48	179,475,201.14	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		179,475,201.14	
	Less: Exempt reduction(s) for SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	194,788,757.48	179,475,201.14	15,313,556.34
If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.				
		Actual FY 2024-25	Comparison Year FY 2023-24	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	204,435,373.95		
	b. Less: Expenditures paid from federal sources	9,646,616.47		
	c. Expenditures paid from state and local sources	194,788,757.48	179,475,201.14	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		179,475,201.14	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	194,788,757.48	179,475,201.14	
	d. Special education unduplicated pupil count	7,614.00	5,531.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	25,582.97	32,448.96	(6,865.99)

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)01 61259 0000000
Report SEMA
F8AJ5CJ1FE(2024-25)

SELPA: Oakland Unified (CL)

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	132,399,530.98	118,332,416.30	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		118,332,416.30	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	132,399,530.98	118,332,416.30	14,067,114.68

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

		Actual	Comparison Year	
		FY 2024-25	FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	132,399,530.98	118,332,416.30	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		118,332,416.30	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	132,399,530.98	118,332,416.30	
	b. Special education unduplicated pupil count	7,614.00	5,531.00	
	c. Per capita local expenditures (Test4a/Test4b)	17,388.96	21,394.40	(4,005.44)

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Lisa Grant-Dawson

Contact Name

Chief Business Officer

510-862-8689

Telephone Number

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Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Oakland Unified (CL)

Title

Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by SELPA (SE-CY)

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by SELPA (SE-CY)

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Form SEMB
Special Education Maintenance of
Effort—SELPA

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

01 61259 0000000
Report SEMB
F8AJ5CJ1FE(2024-25)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									7,614.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	342,273.00	47,050,965.23		47,393,238.23
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	21,827,813.31		21,827,813.31
3000-3999	Employee Benefits		0.00	1,794.68	4,337.76	3,042.01	167,064.14	44,909,719.17		45,085,957.76
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	6,109,368.04		6,109,368.04
5000-5999	Services and Other Operating Expenditures		14,807.00	0.00	0.00	0.00	0.00	64,188,011.80		64,202,818.80
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		14,807.00	1,794.68	4,337.76	3,042.01	509,337.14	184,085,877.55	0.00	184,619,196.14
7310	Transfers of Indirect Costs		5,219,706.97	0.00	0.00	6,869.53	6,817.12	829,670.16		6,063,063.78
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs		5,219,706.97	0.00	0.00	6,869.53	6,817.12	829,670.16	0.00	6,063,063.78
	TOTAL COSTS		5,234,513.97	1,794.68	4,337.76	9,911.54	516,154.26	184,915,547.71	0.00	190,682,259.92
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	342,273.00	46,809,442.63		47,151,715.63
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	18,076,439.29		18,076,439.29
3000-3999	Employee Benefits		0.00	1,794.68	4,337.76	3,042.01	167,064.14	41,433,458.51		41,609,697.10
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	5,278,431.39		5,278,431.39
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	63,429,148.80		63,429,148.80
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs		0.00	1,794.68	4,337.76	3,042.01	509,337.14	175,026,920.62	0.00	175,545,432.21
7310	Transfers of Indirect Costs		5,219,706.97	0.00	0.00	6,869.53	0.00	523,680.26		5,750,256.76
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs		5,219,706.97	0.00	0.00	6,869.53	0.00	523,680.26	0.00	5,750,256.76
	TOTAL BEFORE OBJECT 8980		5,219,706.97	1,794.68	4,337.76	9,911.54	509,337.14	175,550,600.88	0.00	181,295,688.97

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

01 61259 0000000
Report SEMB
F8AJ5CJ1FE(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								181,295,688.97
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,585,451.68		1,585,451.68
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	61,048.80		61,048.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	807,025.28		807,025.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,491.57		12,491.57
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	17,203,445.00		17,203,445.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	19,669,462.33	0.00	19,669,462.33
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	19,669,462.33	0.00	19,669,462.33
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								121,325,507.59
	TOTAL COSTS								140,994,969.92

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								7,614.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	229,367.80	47,153,052.40		47,382,420.20
2000-2999	Classified Salaries	0.00	114,458.91	0.00	0.00	0.00	21,064,896.85		21,179,355.76
3000-3999	Employee Benefits	0.00	85,851.58	4,121.00	2,890.00	117,933.25	41,346,980.15		41,557,775.98
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	809,738.78		809,738.78
5000-5999	Services and Other Operating Expenditures	14,589.47	0.00	0.00	0.00	0.00	63,571,216.65		63,585,806.12
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	49,561.00	0.00	0.00	0.00	0.00	0.00		49,561.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	64,150.47	200,310.49	4,121.00	2,890.00	347,301.05	173,945,884.83	0.00	174,564,657.84
7310	Transfers of Indirect Costs	567.53	0.00	0.00	7,691.30	7,696.66	6,450,719.62		6,466,675.11
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	23,404,041.00							23,404,041.00
	Total Indirect Costs	567.53	0.00	0.00	7,691.30	7,696.66	6,450,719.62	0.00	6,466,675.11
	TOTAL COSTS	64,718.00	200,310.49	4,121.00	10,581.30	354,997.71	180,396,604.45	0.00	181,031,332.95
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	712,326.24		712,326.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,551,240.34		3,551,240.34
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,318,926.30		3,318,926.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	75,928.27		75,928.27
5000-5999	Services and Other Operating Expenditures	14,589.47	0.00	0.00	0.00	0.00	1,627,556.92		1,642,146.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,589.47	0.00	0.00	0.00	0.00	9,285,978.07	0.00	9,300,567.54
7310	Transfers of Indirect Costs	567.53	0.00	0.00	0.00	7,696.66	337,784.74		346,048.93
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	567.53	0.00	0.00	0.00	7,696.66	337,784.74	0.00	346,048.93
	TOTAL BEFORE OBJECT 8980	15,157.00	0.00	0.00	0.00	7,696.66	9,623,762.81	0.00	9,646,616.47

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

01 61259 0000000
Report SEMB
F8AJ5CJ1FE(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								9,646,616.47
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	229,367.80	46,440,726.16		46,670,093.96
2000-2999	Classified Salaries	0.00	114,458.91	0.00	0.00	0.00	17,513,656.51		17,628,115.42
3000-3999	Employee Benefits	0.00	85,851.58	4,121.00	2,890.00	117,933.25	38,028,053.85		38,238,849.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	733,810.51		733,810.51
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	61,943,659.73		61,943,659.73
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	49,561.00	0.00	0.00	0.00	0.00	0.00		49,561.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	49,561.00	200,310.49	4,121.00	2,890.00	347,301.05	164,659,906.76	0.00	165,264,090.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,691.30	0.00	6,112,934.88		6,120,626.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	23,404,041.00							23,404,041.00
	Total Indirect Costs	0.00	0.00	0.00	7,691.30	0.00	6,112,934.88	0.00	6,120,626.18
	TOTAL BEFORE OBJECT 8980	49,561.00	200,310.49	4,121.00	10,581.30	347,301.05	170,772,841.64	0.00	171,384,716.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								171,384,716.48
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,089,384.88		2,089,384.88
2000-2999	Classified Salaries	0.00	114,458.91	0.00	0.00	0.00	146,826.41		261,285.32
3000-3999	Employee Benefits	0.00	84,146.58	0.00	0.00	0.00	1,066,661.99		1,150,808.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9,654.20		9,654.20
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	926,297.32		926,297.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	49,561.00	0.00	0.00	0.00	0.00	0.00		49,561.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	49,561.00	198,605.49	0.00	0.00	0.00	4,238,824.80	0.00	4,486,991.29

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

01 61259 0000000
Report SEMB
F8AJ5CJ1FE(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	49,561.00	198,605.49	0.00	0.00	0.00	4,238,824.80	0.00	4,486,991.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								127,912,539.69
	TOTAL COSTS								132,399,530.98

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

01 61259 0000000
Report SEMB
F8AJ5CJ1FE(2024-25)

SELPA: Oakland Unified (CL)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Budget by LEA (LB-B) and the 2024-25 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

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Special Education Maintenance of Effort
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SELPA: **Oakland Unified (CL)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	0.00	
	=====	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
	=====	
Current year funding (IDEA Section 619 - Resource 3315)	=====	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	
	=====	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: Oakland Unified (CL)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2025-26	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
190,682,259.92		
9,386,570.95		
181,295,688.97		
	0.00	
	0.00	
	0.00	
181,295,688.97	0.00	181,295,688.97

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

Budgeted Amounts FY 2025-26	FY must be entered Comparison Year	Difference
190,682,259.92		

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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SELPA:

Oakland Unified (CL)

b. Less: Expenditures paid from federal sources	9,386,570.95		
c. Expenditures paid from state and local sources	181,295,688.97		
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	181,295,688.97	0.00	
d. Special education unduplicated pupil count	7,614.00		
e. Per capita state and local expenditures (Test2c/Test2d)	23,810.83	0.00	23,810.83

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Budget	FY must be entered Comparison Year	Difference
		FY 2025-26		
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	140,994,969.92		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		0.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	140,994,969.92	0.00	140,994,969.92

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

		Budget	FY must be entered Comparison Year	Difference
		FY 2025-26		
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	140,994,969.92		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		0.00	

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

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SELPA:		Oakland Unified (CL)	
Less: Exempt reduction(s) from SECTION 1			0.00
Less: 50% reduction from SECTION 2			0.00
Net expenditures paid from local sources		140,994,969.92	0.00
b. Special education unduplicated pupil count		7,614.00	
c. Per capita local expenditures (Test4a/Test4b)		18,517.86	0.00
			18,517.86

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Lisa Grant-Dawson

Contact Name

Chief Business Officer

Title

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Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

TRC UA
Technical Review Checks
Unaudited Actuals

Unaudited Actuals
Unaudited Actuals 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

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

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 - (Fatal) - 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**

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **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
13	9010	8699	(\$163.83)
Explanation: Stale Dated warrant reconciliation and EOY restatement.			
21	9010	8699	(\$195,948.33)
Explanation: Stale Dated warrant reconciliation and EOY restatement.			
25	9010	8699	(\$17,947.00)
Explanation: Stale Dated warrant reconciliation and EOY restatement.			
35	9010	8699	(\$500.00)
Explanation: Stale Dated warrant reconciliation and EOY restatement.			
40	9010	8699	(\$21,424.00)
Explanation: Stale Dated warrant reconciliation and EOY restatement.			
67	9010	8699	(\$804.01)
Explanation: Stale Dated warrant reconciliation and EOY restatement.			
67	9010	9135	(\$42,752.90)
Explanation: Stale Dated warrant reconciliation and EOY restatement.			

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
35	9010	(\$500.00)

Explanation: Stale Dated warrant reconciliation and EOY restatement.

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

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

Passed

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

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-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

Passed

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

Passed

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

Passed

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.

Passed

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.

Passed

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<u>Passed</u>
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<u>Passed</u>
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

PowerPoint Presentation



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

2024-25 Unaudited Actuals Report



Presented by: Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Chief Financial Officer

Board of Education Meeting September 10, 2025

Unaudited Actuals Report

2024-25 Unaudited Actuals Outline

- I. Overview & Summary of Assumptions**
- II. Unaudited Actuals - Comparison to Estimated Actuals Projections**
 - A. Unrestricted General Fund Summary & Detail
 - B. Restricted General Fund Summary & Detail
 - C. General and Ancillary Fund Summary
- III. Cash Flow, LCFF**
 - A. Cash Flow
 - B. LCFF Funding Trends
- I. Next Steps**

I. Overview & Summary of Assumptions

Overview of District Financial Accountability

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



Budget Adoption - By July 1

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

Unaudited Actuals - By Sept 15th

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

First Interim - By December 15

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

Second Interim - By March 15

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

Estimated Actuals - By June 1

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

Unaudited Actuals - Key Assumptions

OUSD 2024-28 Budget Assumptions - Draft Budget				
Category	2024-25	2025-26	2026-27	2027-28
Cost of Living Adjustment (COLA)	1.07%	2.30%	3.02%	3.42%
Enrollment	33,835	33,655	33,496	33,496
Attendance Used for Funding (Highest Year or Average)	30,589	30,563	30,582	30,582
Attendance (ADA)	30,387	30,563	30,419	30,419
Enrollment to ADA %	89.81%	90.81%	90.81%	90.81%
Unduplicated Pupil Count	81.41%	82.40%	82.65%	82.65%
Salary and Negotiated Increases Adjusted - OEA				
Salary and Negotiated Increases - BCTC	\$1.1M	\$.28M		
Salary and Negotiated Increases - SEIU				
Salary and Negotiated Increases UAOS,MgtConf	10.5%			
Salary and Negotiated Increases - AFSCME	10.5%	6.4%	5.8%	
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	\$115.3	\$118.3	\$120.9	\$123.9
Routine Restricted Maintenance Contribution	\$25.3	\$27.4	\$28.8	\$30.2
Health Benefit Assumptions *	10.25%	5.10%	4.50%	4.50%
MYP change in Health Benefit Cost - Gen Fund Combined	\$4M	\$14.10	\$4.00	
Mandatories & Benefits - Certificated	5.03%	5.14%	5.14%	5.14%
Mandatories & Benefits - Classified	11.23%	11.34%	11.34%	11.34%
State Teachers Retirement System	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	27.05%	27.40%	27.50%	27.50%
Total Mandatories & Benefits Certificated	24.13%	24.24%	24.24%	24.24%
Total Mandatories & Benefits Classified	38.28%	38.74%	38.84%	38.84%

* 2025-26 Projected Increase cited and confirmed by SEGAL, broker for HBGB on January 16 for Kaiser (4.8%) and Sutter (18.5%). Kaiser is the primary benefit selection for the majority of employees. The 4.76% increase from Kaiser was CONFIRMED by the HBGB selected broker Segal on 3/3/2025.

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

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

2019-20	-\$5,990,407	2024-25
\$62,801,965		
2020-21	\$10,242,484	2024-25 31
\$21,845,950		
2021-22	\$47,668,251	2024-25
\$3,416,129		
2022-23	\$62,469,330	

- Reduced revenue projections and higher levels of spending continue to strain the base.
- This means, we are paying for our 3% reserve of \$26.7M with other \$21M in other Unrestricted Funds.

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

Growth in the Base General Fund

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

Fiscal27a

Fund / Resource Transaction Summary

As of 06/30/2025		Fiscal Year 2024/25 Actuals			
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund					
0000 General Purpose-unrestricted	63,219,452.29	189,728,203.54	249,531,526.52	59,803,322.98-	3,416,129.31
0002 Unrestricted Supplemental	.00	17,573,524.37	17,573,524.37	.00	.00
0004 Central Concentration	.00	37,165,005.85	37,165,005.85	.00	.00
0005 Central Supplemental	.00	35,341,806.13	35,341,806.13	.00	.00
0006 S&C Carryover	30,657,672.17	24,294,175.65	19,734,339.38	4,559,836.27	35,217,508.44
0007 One-time Addtl Budget	6,455,967.26	16,209.95	2,715,982.63	2,699,772.68-	3,756,194.58
0020 Home & Hospital	.00	635,267.31	635,267.31	.00	.00
0039 Charter Leases & Repairs	.00	303,352.57	303,352.57	.00	.00
0040 AB1840 Unrestricted	4,831,198.51	10,008,000.00	3,179,547.97	6,828,452.03	11,659,650.54
0041 AB1840 School Consolidation	10,008,000.00	10,008,000.00-	.00	10,008,000.00-	.00
0050 Employees On Loan	.00	490,261.50	490,261.50	.00	.00
0071 Facilitron Rent	.00	611,889.64	611,889.64	.00	.00
0095 Charter School Admin Office	.00	1,429,642.16	1,429,642.16	.00	.00
0100 Release Time Subs	.00	104,989.79	104,989.79	.00	.00
0120 BlackThrivingCommunity	1,622,513.34	.00	541,029.47	541,029.47-	1,081,483.87
0710 LCFF TK Funding	.00	3,085,062.00	2,382,465.22	702,596.78	702,596.78
0720 Unrestricted Transportation	.00	17,023,131.65	17,023,131.65	.00	.00
0940 BOE Initiatives	.00	11,669.70	.00	11,669.70	11,669.70
1100 State Lottery	278,959.79	6,520,477.34	6,799,437.13	278,959.79-	.00
1400 Prop 30 Education Protect Act	.00	44,292,821.00	44,292,821.00	.00	.00
Total for Org	117,073,763.36	378,627,490.15	439,856,020.29	61,228,530.14-	55,845,233.22

Total 2024-25 Unrestricted
Ending Fund Balance
\$55,845,233

One Year ago:
\$118,160,823.36

II. UnAudited Actuals Comparison to Estimated Actuals

Summary of 2024-25 Unrestricted General Fund Unaudited Actuals (\$Millions)

The District's Unrestricted General Fund Final Fund Balance

	Unaudited Actuals
Beginning Fund Balance	\$117.1
Ending Fund Balance	\$55.8

The District's Unrestricted General Fund Actual Revenues and Expenses

	Unaudited Actuals
Revenues	\$510.4
Expenditures	\$434.8
Net Contributions/Transfers	-\$136.8
Net Increase (Decrease)	-\$61.2



At Unaudited Actuals, we ended the year with an **decrease** in the Unrestricted General Fund Balance of \$61.2M. At Estimated Actuals, we projected a decrease of \$59.9M.

Unaudited Actuals - Fund Balance Summary

2024-25 Unaudited Actuals Budget Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 510,370,517	\$ 326,963,775	\$ 837,334,291
9) Total Expenditures			
	\$ 434,792,080	\$ 448,782,587	\$ 883,574,667
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 75,578,436	\$ (121,818,812)	\$ (46,240,376)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (136,806,966)	\$ 131,768,836	\$ (5,038,130)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (61,228,530)	\$ 9,950,024	\$ (51,278,506)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 117,073,763	\$ 190,827,687	\$ 307,901,451
b) Restricted	\$ -	\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 55,845,233	\$ 200,777,711	\$ 256,622,944
Restricted Reserve	\$226,624	\$ 200,777,711	\$ 201,004,335
Other Assignments	\$11,126,441	\$0	\$11,126,441
Reserve for Economic Uncertainty	\$26,658,384		\$26,658,384
Unassigned Unappropriated	\$ 17,833,784	\$ -	\$ 17,833,784

Unaudited Actuals - Fund Balance Summary

2024-25 45- Day (Rev Estimated Actuals) vs 2024-25 Actuals **Unrestricted** Fund Balance Summary

	45-Day EA	Unaudited Actuals	45-Day EA v Unaudited Actuals
A. Revenues			
5) Total Revenues	\$ 511,491,822	\$ 510,370,517	\$ (1,121,305)
B. Expenditures			
9) Total Expenditures	\$ 432,834,967	\$ 434,792,080	\$ 1,957,114
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 78,656,855	\$ 75,578,436	\$ (3,078,419)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (137,453,394)	\$ (136,806,966)	\$ 646,428
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (58,796,539)	\$ (61,228,530)	\$ (2,431,991)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 117,224,617	\$ 117,073,763	\$ (150,854)
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 58,428,078	\$ 55,845,233	\$ (2,582,845)

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

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

	Unaudited Actuals
Beginning Fund Balance	\$190.8
Ending Fund Balance	\$200.8

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

	Unaudited Actuals
Revenues	\$326.9
Expenditures	\$448.8
Net Contributions/Transfers	\$131.8
Net Increase (Decrease)	\$9.6



At Unaudited Actuals, ended the year with an **increase** in the Restricted General Fund Balance of **\$9.6M** since Estimated Actuals due to lower spending than budgeted.

Unaudited Actuals - Restricted Net Changes since Estimated Actuals

2024-25 45- Day (Rev Estimated Actuals) vs 2024-25 Actuals **Restricted** Fund Balance Summary

	45-Day EA	Unaudited Actuals	45-Day EA v Unaudited Actuals
A. Revenues			
5) Total Revenues	\$ 325,400,091	\$ 326,963,775	\$ 1,563,683
B. Expenditures			
9) Total Expenditures	\$ 447,429,466	\$ 448,782,587	\$ 1,353,121
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (122,029,374)	\$ (121,818,812)	\$ 210,562
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 132,415,264	\$ 131,768,836	\$ (646,428)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 10,385,890	\$ 9,950,024	\$ (435,866)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 190,827,687	\$ 190,827,687	\$ -
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 201,213,577	\$ 200,777,711	\$ (435,866)

General and Ancillary Fund Summary

OUSD 2024-25 Unaudited Actuals 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	\$ 510,370,516.70	\$ 571,599,046.84	\$ (61,228,530.14)	\$ 117,073,763.36	\$ 55,845,233.22
Fund 01 - General Fund - Restricted	\$ 458,732,610.73	\$ 448,782,586.95	\$ 9,950,023.78	\$ 190,827,687.20	\$ 200,777,710.98
Fund 11 - Adult Education	\$ 3,609,391.16	\$ 3,979,308.95	\$ (369,917.79)	\$ 609,083.25	\$ 239,165.46
Fund 12 - Child Development	\$ 39,748,078.81	\$ 34,259,955.73	\$ 5,488,123.08	\$ 17,012,963.34	\$ 22,501,086.42
Fund 13 - Student Nutrition	\$ 33,097,297.40	\$ 32,547,802.16	\$ 549,495.24	\$ 42,987,167.19	\$ 43,536,662.43
Fund 14 - Deferred Maintenance	\$ 3,235,264.15	\$ 6,333,855.43	\$ (3,098,591.28)	\$ 5,029,729.58	\$ 1,931,138.30
Fund 21 - Building Fund	\$ 14,462,920.64	\$ 71,106,175.44	\$ (56,643,254.80)	\$ 282,465,139.58	\$ 225,821,884.78
Fund 25 - Capital Facilities Fund	\$ 2,482,761.71	\$ 1,085,573.35	\$ 1,397,188.36	\$ 21,768,240.86	\$ 23,165,429.22
Fund 35 - County Schools Facility Fund	\$ 631,199.90	\$ 3,403,043.65	\$ (2,771,843.75)	\$ 12,067,478.39	\$ 9,295,634.64
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 339,753.19	\$ 2,447,682.16	\$ (2,107,928.97)	\$ 6,417,203.41	\$ 4,309,274.44
Fund 51 - Bond Interest and Redemption Fund	\$ 111,676,620.82	\$ 128,882,616.86	\$ (17,205,996.04)	\$ 131,063,957.12	\$ 113,857,961.08
Fund 67 - Self Insurance Fund	\$ 23,363,464.17	\$ 31,340,009.30	\$ (7,976,545.13)	\$ 9,580,516.57	\$ 1,603,971.44
Total All Funds	\$ 1,201,749,879.38	\$ 1,335,767,656.82	\$ (134,017,777.44)	\$ 836,902,929.85	\$ 702,885,152.41

III. Cash Flow, LCFF Funding Trends, Staffing Updates

2024-25 Unaudited Actuals Cash Flow

Beginning Cash July 1, 2024 - Fund 01 Only

- \$306,050,884

Ending Cash **Projection** June 30, 2025

- \$233,966,924

Actual Ending Cash June 30, 2025

- \$246,279,293
 - 5% Variance from projection

Ending Cash Adopted Budget MYP **Projection** June 30, 2026

- \$113,240,244
- Revision at First Interim - Dec 2026

LCFF Funding History 2020-21 to 2025-26

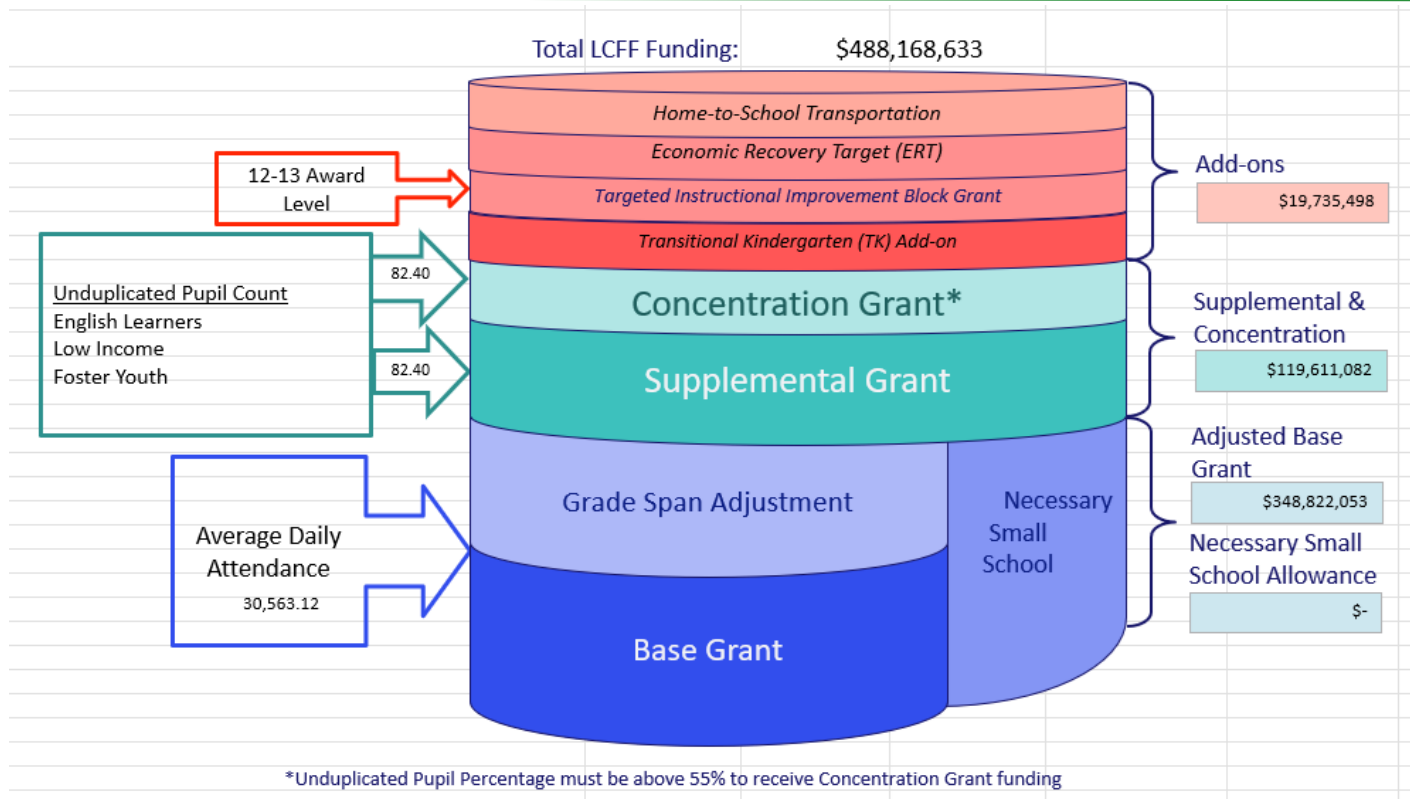
Oakland Unified (61259) - 2025-26 Budget Adoption								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:								
Enrollment Count	34,123	33,873	33,838	33,655	33,496	33,337	33,178	
Unduplicated Pupil Count (UPC)	27,202	27,876	27,826	27,823	27,823	27,823	27,823	
Unduplicated Pupil Percentage (UPP)	77.95%	80.10%	81.41%	82.40%	82.65%	83.06%	83.46%	
Current Year LCFF Average Daily Attendance (ADA)	29,882.87	30,249.61	30,388.73	30,563.12	30,418.74	30,274.33	30,129.94	
Funded LCFF ADA	33,241.91	31,899.05	30,588.77	30,563.12	30,563.03	30,442.42	30,418.54	
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	Current Year	Prior Year	3PY Average	3PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	
LCFF Entitlement Summary								
Base Grant	\$324,869,545	\$337,737,855	\$327,685,224	\$334,212,043	\$344,303,964	\$354,610,685	\$366,128,984	
Grade Span Adjustment	14,136,339	14,673,420	14,256,900	14,610,010	15,050,728	15,509,846	16,004,113	
Adjusted Base Grant	\$339,005,884	\$352,411,275	\$341,942,124	\$348,822,053	\$359,354,692	\$370,120,531	\$382,133,097	
Supplemental Grant	52,851,017	56,456,286	55,675,017	57,485,874	59,401,331	61,484,422	63,785,656	
Concentration Grant	50,571,203	57,495,899	58,699,495	62,125,208	64,585,022	67,506,283	70,690,801	
Total Base, Supplemental and Concentration Grant	\$442,428,104	\$466,363,460	\$456,316,636	\$468,433,135	\$483,341,045	\$499,111,236	\$516,609,554	
Allowance: Necessary Small School	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	10,094,682	10,094,682	10,094,682	10,094,682	10,094,682	10,094,682	10,094,682	
Add-on: Home-to-School Transportation	5,724,962	6,195,554	6,261,846	6,405,868	6,599,325	6,825,022	7,050,930	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	1,656,744	2,577,507	3,085,062	3,234,948	3,413,647	3,614,337	3,820,578	
Total Allowance and Add-On Amounts	\$17,476,388	\$18,867,743	\$19,441,590	\$19,735,498	\$20,107,654	\$20,534,041	\$20,966,190	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$459,904,492	\$485,231,203	\$475,758,226	\$488,168,633	\$503,448,699	\$519,645,277	\$537,575,744	
Miscellaneous Adjustments	-	-	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 459,904,492	\$ 485,231,203	\$ 475,758,226	\$ 488,168,633	\$ 503,448,699	\$ 519,645,277	\$ 537,575,744	\$
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,835	\$ 15,211	\$ 15,553	\$ 15,972	\$ 16,472	\$ 17,070	\$ 17,673	\$
Additional State Aid	-	-	-	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	459,904,492	485,231,203	475,758,226	488,168,633	503,448,699	519,645,277	537,575,744	

ADA (Average Daily Attendance) Over the Years

**Note: After 2024-25 ADA is "Projected"*

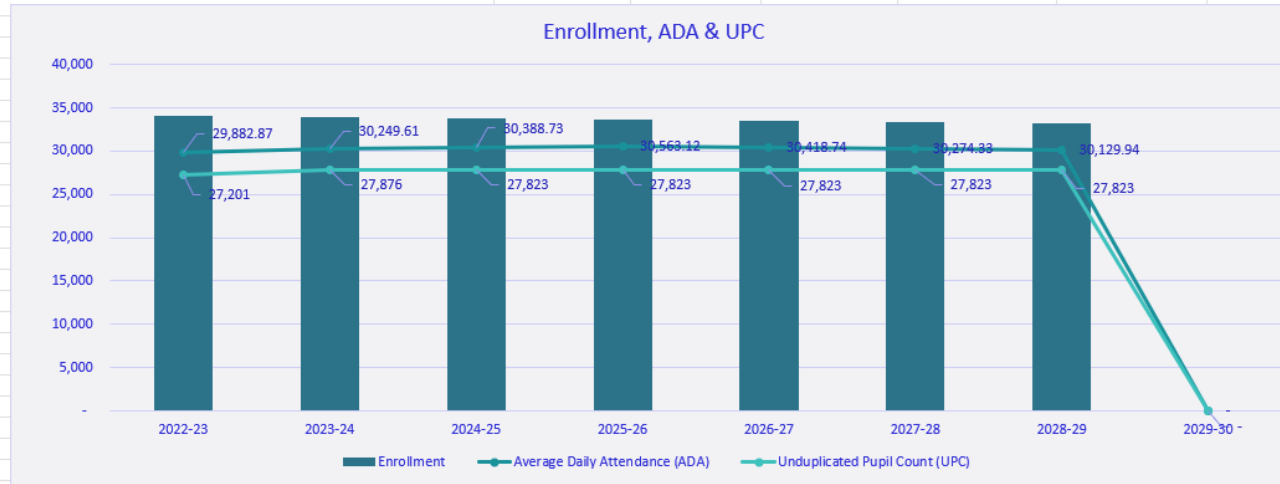
Oakland Unified (61259) - 2025-26 Budget Adoption							
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Current Year ADA							
Grades TK-3	10,738.18	10,999.72	11,193.95	11,206.81	11,153.87	11,100.92	11,047.98
Grades 4-6	7,056.24	7,053.18	7,089.77	7,122.84	7,089.19	7,055.54	7,021.89
Grades 7-8	3,961.65	4,017.59	3,987.58	4,015.20	3,996.23	3,977.26	3,958.29
Grades 9-12	8,048.51	8,109.61	8,054.51	8,198.19	8,159.46	8,120.73	8,081.99
LCFF Subtotal	29,804.58	30,180.10	30,325.81	30,543.04	30,398.75	30,254.45	30,110.15
NSS	-	-	-	-	-	-	-
Combined Subtotal	29,804.58	30,180.10	30,325.81	30,543.04	30,398.75	30,254.45	30,110.15
Change in LCFF ADA (excludes NSS ADA)	(2,151.90)	415.12	469.71	217.23	(144.29)	(144.30)	(144.30)
	Decline	Increase	Increase	Increase	Decline	Decline	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)							
Grades TK-3	12,124.44	11,569.78	11,069.30	11,206.81	11,206.81	11,184.88	11,153.87
Grades 4-6	7,802.45	7,396.09	6,971.61	7,122.84	7,122.84	7,100.60	7,089.19
Grades 7-8	4,366.73	4,152.04	3,948.80	4,015.20	4,015.20	3,999.67	3,996.23
Grades 9-12	8,870.00	8,711.63	8,536.14	8,198.19	8,198.19	8,137.39	8,159.46
Subtotal	33,163.62	31,829.54	30,525.85	30,543.04	30,543.04	30,422.54	30,398.75
	3PY Average	3PY Average	3PY Average	Current Year	Prior Year	3PY Average	3PY Average

Components of the LCFF Entitlement



Enrollment, ADA & UPC (Unduplicated Pupil Count)

	Student Summary, excluding COE							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment	34,122	33,873	33,835	33,655	33,496	33,337	33,178	-
Unduplicated Pupil Count (UPC)	27,201	27,876	27,823	27,823	27,823	27,823	27,823	-
Average Daily Attendance (ADA)	29,882.87	30,249.61	30,388.73	30,563.12	30,418.74	30,274.33	30,129.94	-



NEXT STEPS

1. Board Approval of the 2024-25 Unaudited Actuals
2. Unaudited Actuals has been submitted to the Alameda County Office of Education (ACOE) by September 15, 2025
3. Distribution of Unaudited Actuals to Auditors, Financial Advisors, Bond Reporting Agencies
4. Continue work to complete on the 2024-25 Audit
5. October 8, 2025 - Board Strategy for District Solvency
6. Prepare for the 2025-26 First Interim - December 2025

Questions/Comments



EVERY STUDENT THRIVES!



**OAKLAND UNIFIED
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2024-25
Ending Fund Balance

As of 06/30/2025		Fiscal Year 2024/25 Actuals			
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund					
0000 General Purpose-unrestricted	63,219,452.29	189,728,203.54	249,531,526.52	59,803,322.98-	3,416,129.31
0002 Unrestricted Supplemental	.00	17,573,524.37	17,573,524.37	.00	.00
0004 Central Concentration	.00	37,165,005.85	37,165,005.85	.00	.00
0005 Central Supplemental	.00	35,341,806.13	35,341,806.13	.00	.00
0006 S&C Carryover	30,657,672.17	24,294,175.65	19,734,339.38	4,559,836.27	35,217,508.44
0007 One-time Addtl Budget	6,455,967.26	16,209.95	2,715,982.63	2,699,772.68-	3,756,194.58
0020 Home & Hospital	.00	635,267.31	635,267.31	.00	.00
0039 Charter Leases & Repairs	.00	303,352.57	303,352.57	.00	.00
0040 AB1840 Unrestricted	4,831,198.51	10,008,000.00	3,179,547.97	6,828,452.03	11,659,650.54
0041 AB1840 School Consolidation	10,008,000.00	10,008,000.00-	.00	10,008,000.00-	.00
0050 Employees On Loan	.00	490,261.50	490,261.50	.00	.00
0071 Facilitron Rent	.00	611,889.64	611,889.64	.00	.00
0095 Charter School Admin Office	.00	1,429,642.16	1,429,642.16	.00	.00
0100 Release Time Subs	.00	104,989.79	104,989.79	.00	.00
0120 BlackThrivingCommunity	1,622,513.34	.00	541,029.47	541,029.47-	1,081,483.87
0710 LCFF TK Funding	.00	3,085,062.00	2,382,465.22	702,596.78	702,596.78
0720 Unrestricted Transportation	.00	17,023,131.65	17,023,131.65	.00	.00
0940 BOE Initiatives	.00	11,669.70	.00	11,669.70	11,669.70
1100 State Lottery	278,959.79	6,520,477.34	6,799,437.13	278,959.79-	.00
1400 Prop 30 Education Protect Act	.00	44,292,821.00	44,292,821.00	.00	.00
2600 Expanded Learning Opp Programs	29,738,073.54	39,794,639.00	38,344,284.91	1,450,354.09	31,188,427.63
3010 Title I-Basic Grant Low Income	.00	16,956,299.13	16,956,299.13	.00	.00
3182 ESSA: Comp Support & Improvmt	.00	3,933,459.99	3,933,459.99	.00	.00
3214 ESSER III Learning Loss	.00	4,361,095.90	4,361,095.90	.00	.00
3218 ELO ESSER III St Resv Emergency	.00	464,422.54	464,422.54	.00	.00
3219 ELO ESSER III St Resv LL	.00	132,750.10	132,750.10	.00	.00
3227 21st CCLC Afterschool Rate Inc	.00	39,136.06	39,136.06	.00	.00
3228 ESSER III Summer R-1 Renewal	.00	1,473,208.05	1,473,208.05	.00	.00
3310 IDEA Basic Local Ass. Grant	.00	7,856,329.76	7,856,329.76	.00	.00
3311 IDEA Private School ISPs	.00	156,104.24	156,104.24	.00	.00
3312 IDEA Early Intervening Svc	.00	1,316,047.97	1,316,047.97	.00	.00
3315 IDEA Preschool Grants	.00	203,844.00	203,844.00	.00	.00
3318 IDEA Part B Preschool CEIS	.00	35,972.00	35,972.00	.00	.00
3327 IDEA Mental Health ADA Alloc	.00	383,888.00	383,888.00	.00	.00
3345 IDEA Preschool Staff Develop	.00	1,710.00	1,710.00	.00	.00
3385 IDEA Early Intervention Grant	.00	205,411.00	205,411.00	.00	.00
3395 Alternative Dispute Resolution	.00	15,157.00	15,157.00	.00	.00
3410 Transition Partnership Program	.00	624,877.62	624,877.62	.00	.00
3550 CTE 21st Century Perkins V 131	.00	556,992.00	556,992.00	.00	.00
4035 Title 2-a Teacher Quality	.00	1,920,060.88	1,920,060.88	.00	.00
4124 T Iv 21st Century Com Learning	.00	3,751,272.06	3,751,272.06	.00	.00
4127 Title 4-Student Support	.00	1,577,007.36	1,577,007.36	.00	.00
4201 Title III Immigrant Student	.00	329,751.71	329,751.71	.00	.00
4203 Title III EL Student Prog	.00	1,689,438.39	1,689,438.39	.00	.00
4510 Indian Education	.00	47,209.00	47,209.00	.00	.00
5630 Homeless Children & Youth	.00	104,059.60	104,059.60	.00	.00
5634 Homeless Children & Youth II	.00	57,106.62	57,106.62	.00	.00
5810 Other Federal	.00	364,515.03	364,515.03	.00	.00
5811 Adult Transition Partnership	.00	12,286.89	12,286.89	.00	.00
5813 U.S. Department of Labor ETA	.00	108,550.09	108,550.09	.00	.00

As of 06/30/2025		Fiscal Year 2024/25 Actuals			
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund (continued) Resource 5814					
5814 USDE Oakland Promise	.00	11,604.99	11,604.99	.00	.00
5821 USDE Mental Health Counseling	.00	134,839.85	134,839.85	.00	.00
5842 USDA Farm To School Program	.00	40,651.01	40,651.01	.00	.00
5844 Healthy Oakland Teens	.00	303,429.30	303,429.30	.00	.00
5846 Human Trafficking Prevention	.00	223,712.12	223,712.12	.00	.00
5856 DOJ COPS Sch Violence Prev Prg	.00	51,883.13	51,883.13	.00	.00
5857 Enrollment Stabilization Prog	.00	514,131.84	514,131.84	.00	.00
6010 After School Learning&safeguard	.00	12,268,339.90	12,268,339.90	.00	.00
6054 Early Educator Teacher Develop	.00	136,560.66	136,560.66	.00	.00
6211 Lit Coach & Read Specialist	10,663,408.47	.00	2,753,680.88	2,753,680.88-	7,909,727.59
6266 Educator Effectiveness	6,674,476.53	.00	3,657,707.59	3,657,707.59-	3,016,768.94
6271 Teacher Incentive Program	.00	75,000.00	75,000.00	.00	.00
6300 Lottery:instructionalmaterials	1,817,804.30	3,094,742.42	2,150,784.33	943,958.09	2,761,762.39
6332 CCSPP Implementation Grant	7,899,057.53	15,247,500.00	17,877,320.20	2,629,820.20-	5,269,237.33
6383 Golden State Pathways Program	.00	11,814,892.00	.00	11,814,892.00	11,814,892.00
6385 Career Technical Ed Initiative	.00	603,568.94	603,568.94	.00	.00
6386 Green Tech Partnership Acad	.00	340,263.85	340,263.85	.00	.00
6387 CTE Incentive Grant	.00	1,961,506.31	1,961,506.31	.00	.00
6388 K12 Strong Workforce Grant	.00	3,120,733.15	3,120,733.15	.00	.00
6500 Special Education	.00	158,191,790.20	158,191,790.20	.00	.00
6515 Infant Discretionary	.00	6,646.00	6,646.00	.00	.00
6520 SE Project Workability	.00	318,420.00	318,420.00	.00	.00
6546 Mental Health Services	.00	2,531,539.24	2,531,539.24	.00	.00
6547 Early Intervention Preschool	.00	2,288,569.75	2,288,569.75	.00	.00
6690 Tupe Grade 6-12 Tier 2	.00	282,220.21	282,220.21	.00	.00
6762 Arts, Music, IM Block Grant	18,920,672.00	.00	7,476,898.42	7,476,898.42-	11,443,773.58
6770 Prop28 Arts and Music	6,058,874.00	5,834,385.00	3,865,350.18	1,969,034.82	8,027,908.82
7029 Food Service Staff Training	142,285.34	.00	142,285.34	142,285.34-	.00
7032 2022 Kitchen Infra & Training	2,776,874.66	.00	1,763,613.52	1,763,613.52-	1,013,261.14
7085 Prop 47 - LCSSP	1,470,058.25	549,928.82	309,410.96	240,517.86	1,710,576.11
7220 Partnership Academy Program	.00	810,179.41	810,179.41	.00	.00
7311 Classified Prof Development	12,842.22	.00	9,562.00	9,562.00-	3,280.22
7339 College & Career Access Pathwy	590,015.83	540,000.00	265,338.89	274,661.11	864,676.94
7370 Suppl Prog: Specialized Second	.00	31,769.25	31,769.25	.00	.00
7399 LCFF Equity Multiplier	4,683,589.00	4,976,976.00	2,995,080.54	1,981,895.46	6,665,484.46
7412 A-G Access Grant	1,293,544.61	.00	726,024.14	726,024.14-	567,520.47
7413 A-G Learning Loss Mitigation	815,817.45	.00	69,884.37	69,884.37-	745,933.08
7435 Learning Recovery Emergency	46,135,451.35	.00	11,452,440.77	11,452,440.77-	34,683,010.58
7690 On-Behalf Pension Contribution	.00	22,106,565.00	22,106,565.00	.00	.00
7810 Other State	.00	1,365,620.07	1,365,620.07	.00	.00
7811 Refugee Program Bureau-NC	.00	286,779.59	286,779.59	.00	.00
7813 CDFA Farm to School Innovation	.00	325,913.67	325,913.67	.00	.00
7816 CalNEW Grant CDSS	.00	501,690.54	501,690.54	.00	.00
7817 CA Opport Youth Apprenticeship	.00	73,244.53	73,244.53	.00	.00
7819 Dual Language Immersion	57,058.52	80,000.00	137,058.52	57,058.52-	.00
7820 Ethnic Studies Prof. Dev.	251,599.00	.00	125,010.04	125,010.04-	126,588.96
7821 Cal Fire Planning Grant	.00	1,916,558.78	1,916,558.78	.00	.00
7822 Cal Fire Implementation Grant	.00	1,352,923.48	1,352,923.48	.00	.00
7823 Diverse Ed Leaders Pipeline	.00	130,000.00	127,043.96	2,956.04	2,956.04
7824 PHI Afghan Refugee Schl Impact	.00	109,286.00	109,286.00	.00	.00

As of 06/30/2025		Fiscal Year 2024/25 Actuals			
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund (continued) Resource 7825					
7825 K-2 Literacy Screenings PD	.00	177,223.00	.00	177,223.00	177,223.00
7826 Commission on Tchr Credential	.00	288,000.00	139,069.35	148,930.65	148,930.65
7827 Peer-to-Peer Yth Mental Health	.00	472,902.51	83,112.00	389,790.51	389,790.51
7828 Dept of Health Care Access	.00	1,106,721.00	.00	1,106,721.00	1,106,721.00
7830 CA Serves Grant Program	.00	249,993.00	.00	249,993.00	249,993.00
8150 Ongoing & Major Maintenance	.00	25,562,431.09	25,562,431.09	.00	.00
8210 Student Activity Funds	1,148,498.45	838,096.25	932,808.28	94,712.03-	1,053,786.42
9006 Oakland Public Ed Fund	286,330.22	339,257.02	512,918.30	173,661.28-	112,668.94
9011 Donations	756,318.36	403,195.09	472,364.80	69,169.71-	687,148.65
9017 Bechtel	604.12	.00	172.55	172.55-	431.57
9018 Oppenheimer Family Foundation	11,214.89	.00	7,213.22	7,213.22-	4,001.67
9019 Cross-Age Mentoring Program	.00	224,287.05	224,287.05	.00	.00
9024 Oak Pub Ed - OaklandUndivided	385,677.47	.00	132,000.00	132,000.00-	253,677.47
9026 SF Fdn R&K Ridell Outdoor	1,161,637.51	572,000.00	883,689.91	311,689.91-	849,947.60
9027 ELD Instruction Program	375,385.78	15,000.00	174,325.63	159,325.63-	216,060.15
9034 Collaborative for Ed Excl	79,034.35	60,000.00	79,034.31	19,034.31-	60,000.04
9037 National CTR BEI	2,198.94	190,000.00	190,940.42	940.42-	1,258.52
9038 Eat Learn Play Fdnt	672,798.30	1,000,000.00	778,654.56	221,345.44	894,143.74
9040 LEA Medi-Cal Former 5640	2,219,651.31	28,313,965.79	896,047.70	27,417,918.09	29,637,569.40
9042 Helzel Family Foundation	93,487.45	250,000.00	21,315.52	228,684.48	322,171.93
9043 Stupski Foundation	374,736.35	260,000.00	362,812.40	102,812.40-	271,923.95
9045 Taylor Charitable Foundation	73,050.77	.00	18,327.18	18,327.18-	54,723.59
9049 EatLearnPlayFdnt for Garfield	23,990.91	.00	23,990.91	23,990.91-	.00
9050 CA Apprenticeship Initiative	44,399.84	35,154.14	79,553.98	44,399.84-	.00
9051 BA K-16 Collab-UC Berkeley	.00	58,490.00	38,020.06	20,469.94	20,469.94
9052 Alameda County Office of Ed	.00	90,000.00	90,000.00	.00	.00
9053 American Instit. of Research	.00	20,250.00	3,100.12	17,149.88	17,149.88
9054 Oakland Promise-CalKids	.00	90,000.00	.00	90,000.00	90,000.00
9059 Philanthropic Ventures Fndn	13,762.07	133,257.16	147,019.23	13,762.07-	.00
9061 Sutter Health Foundation	8,963.47	75,000.00	83,963.47	8,963.47-	.00
9062 ConnectED	20,151.24	.00	18,725.00	18,725.00-	1,426.24
9063 Gilead Sciences via OPEF	266,823.56	266,823.56-	.00	266,823.56-	.00
9064 K-16 ED Collaboratives Grant	.00	53,932.44	53,932.44	.00	.00
9067 Walter & Elise Haas Fund	200,005.52	100,000.00	157,340.66	57,340.66-	142,664.86
9096 Music - Instruments	9,429.02	.00	.00	.00	9,429.02
9100 Silicon Valley Foundation	21,573.57	.00	21,573.57	21,573.57-	.00
9110 SUMS	957.97	.00	957.97	957.97-	.00
9121 Oakland Fund Children & Youth	153.10	449,248.10	449,401.20	153.10-	.00
9122 City of Oak Dept of Viol Prev	61,639.62	250,000.00	106,923.10	143,076.90	204,716.52
9123 Rebate Programs	71,439.11	148,094.55	153,992.00	5,897.45-	65,541.66
9134 City Of Oakland - Peg Funds	.00	121,416.40	121,416.40	.00	.00
9139 Zellerbach Family	100,000.00	50,000.00	99,900.12	49,900.12-	50,099.88
9141 Stuart Foundation	61,377.49	.00	32,814.20	32,814.20-	28,563.29
9161 Ac Waste Management Authority	515,798.13	470,353.88	256,795.87	213,558.01	729,356.14
9172 The California Endowment	18,500.00	.00	18,500.00	18,500.00-	.00
9180 Measure Y City Of Oakland	6,672.59	84,973.00	91,645.59	6,672.59-	.00
9197 Chvrn Grp - Prj Lead The Way	33,704.80	.00	28,349.84	28,349.84-	5,354.96
9201 Schusterman Family Foundation	327,764.83	.00	228,837.72	228,837.72-	98,927.11
9206 Alam.cty.pub.health-health&wel	39,502.58	249,960.86	251,288.16	1,327.30-	38,175.28
9209 New Tchr Ctr-sidney Frank	37,047.51	.00	24,726.33	24,726.33-	12,321.18

Selection Grouped by Fund - Sorted by Resource, (Org = 30, As of Date = 6/30/2025, Actuals = Y, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y, Fund = 010, Resource =

As of 06/30/2025		Fiscal Year 2024/25 Actuals			
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund (continued) Resource 9212					
9212 California Education Partners	942.20	.00	942.20	942.20-	.00
9213 Alameda Alliance for Health	1,330,928.96	545,839.56	622,811.31	76,971.75-	1,253,957.21
9215 MHSSA Partnership Program	.00	150,000.00	146,629.93	3,370.07	3,370.07
9225 Kaiser Health&wellness W/ebcf	10,692,397.45	.00	3,547,736.20	3,547,736.20-	7,144,661.25
9236 Kenneth Rainin Foundation	27,568.03	832,431.97	633,628.32	198,803.65	226,371.68
9243 Association For Continuing Edu	158,269.78	937,000.00	564,203.36	372,796.64	531,066.42
9255 AlamCty Unaccomp Immigrt Youth	27,234.46	.00	27,234.46	27,234.46-	.00
9263 Harvard Residency Program	.00	123,946.14	123,946.14	.00	.00
9269 West Ed	89,804.32	.00	4,999.03	4,999.03-	84,805.29
9273 Intrepid Fdnt Light Awards	.00	70,000.00	23,548.93	46,451.07	46,451.07
9277 SF Fdnt OaklandPublicEdFund	3,549.19	.00	337.56	337.56-	3,211.63
9283 Salesforce.org	245,210.60	3,853,313.00	3,721,303.48	132,009.52	377,220.12
9286 Scribbles Sftwr Transcripts	85,147.27	22,935.79	7,843.73	15,092.06	100,239.33
9287 Refugee Transitions	1,886.73	.00	1,886.73	1,886.73-	.00
9289 Oak Ed Fund Aagls	7,371.45	.00	1,281.95	1,281.95-	6,089.50
9291 Silvergiving Fndatn	9,024.77	.00	8,173.83	8,173.83-	850.94
9295 Share Our Strength	100,000.00	100,000.00	196,631.85	96,631.85-	3,368.15
9297 Baphr - Lgbtq Supprt	1,774.09	.00	240.39	240.39-	1,533.70
9301 Restorative Justice Fees	34,333.83	.00	1,036.94	1,036.94-	33,296.89
9305 Educate 78 -asp.pri.prg.	98,363.80	154,430.67	181,321.92	26,891.25-	71,472.55
9313 LEARNING POLICY GRANT	2,086.89	.00	2,086.89	2,086.89-	.00
9315 North Carolina State	15,000.00	.00	15,000.00	15,000.00-	.00
9316 PCY 360/365 Grant	3,732.77	.00	2,369.82	2,369.82-	1,362.95
9318 Allt.AssessmentCapstoneProject	11,377.93	.00	11,377.93	11,377.93-	.00
9321 Workforce Development Plan	73,894.56	24,866.39	43,000.00	18,133.61-	55,760.95
9332 Measure G1 Parcel Tx	7,933,597.77	11,828,686.63	12,441,158.65	612,472.02-	7,321,125.75
9333 Measure N	4,917,850.33	24,768.79	3,473,371.99	3,448,603.20-	1,469,247.13
9334 Measure G, Parcel Tax	6,761,611.79	20,674,323.87	21,741,877.34	1,067,553.47-	5,694,058.32
9337 PTA LOCAL SCHOOLS	325,809.15	1,515,853.29	1,425,284.81	90,568.48	416,377.63
9339 Measure H	7,236,763.72	11,841,525.51	10,151,832.41	1,689,693.10	8,926,456.82
9341 Tides Center	92,242.00	123,218.00	172,239.78	49,021.78-	43,220.22
9342 Golden State Warriors Grant	271,565.85	200,000.00	220,273.54	20,273.54-	251,292.31
9960 Stale Dated Warrants	742,563.71	146,125.35	.00	146,125.35	888,689.06
Total for Org	307,901,450.56	837,360,100.88	888,638,607.24	51,278,506.36-	256,622,944.20

2024-25
45- Day Actuals vs. Unaudited
Actuals

Oakland Unified - 2024-25 Estimated Actuals vs 2024-25 Unaudited Actuals

Unrestricted and Restricted

		2024-25 45-Day Estimated Actuals			2024-25 Unaudited Actuals			Variance Est Act to Actuals		
Description	Object Codes	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	475,876,146.27	3,724,967.00	479,601,113.27	475,986,241.27	4,450,554.00	480,436,795.27	110,095.00	725,587.00	835,682.00
2) Federal Revenue	8100-8299	0.00	49,958,215.23	49,958,215.23	0.00	49,958,215.23	49,958,215.23	0.00	0.00	0.00
3) Other State Revenue	8300-8599	11,843,607.86	161,664,767.99	173,508,375.85	11,843,607.86	161,664,767.99	173,508,375.85	0.00	0.00	0.00
4) Other Local Revenue	8600-8799	23,772,067.64	110,052,141.18	133,824,208.82	22,540,667.57	110,890,237.43	133,430,905.00	(1,231,400.07)	838,096.25	(393,303.82)
5) Total Revenues		511,491,821.77	325,400,091.40	836,891,913.17	510,370,516.70	326,963,774.65	837,334,291.35	(1,121,305.07)	1,563,683.25	442,378.18
B. Expenditures										
1) Certificated Salaries	1000-1999	184,512,207.32	91,800,277.02	276,312,484.34	184,348,566.76	91,968,265.08	276,316,831.84	(163,640.56)	167,988.06	4,347.50
2) Classified Salaries	2000-2999	64,616,281.48	71,336,355.05	135,952,636.53	64,616,281.48	71,336,355.05	135,952,636.53	0.00	0.00	0.00
3) Employee Benefits	3000-3999	117,102,390.22	104,832,192.44	221,934,582.66	117,062,723.78	104,872,607.02	221,935,330.80	(39,666.44)	40,414.58	748.14
4) Books and Supplies	4000-4999	13,414,217.08	15,364,603.59	28,778,820.67	13,396,818.30	16,344,506.91	29,741,325.21	(17,398.78)	979,903.32	962,504.54
5) Services an Other Operating Expenditures	5000-5999	59,031,188.35	139,118,431.91	198,149,620.26	61,183,653.17	139,283,247.15	200,466,900.32	2,152,464.82	164,815.24	2,317,280.06
6) Capital Outlay	6000-6999	2,351,129.53	7,803,218.89	10,154,348.42	2,351,129.53	7,803,218.89	10,154,348.42	0.00	0.00	0.00
	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost	7400-7499	4,223,053.00	6,645,499.58	10,868,552.58	4,248,407.75	6,645,499.58	10,893,907.33	25,354.75	0.00	25,354.75
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(12,415,500.30)	10,528,887.27	(1,886,613.03)	(12,415,500.30)	10,528,887.27	(1,886,613.03)	0.00	0.00	0.00
9) Total Expenditures		432,834,966.68	447,429,465.75	880,264,432.43	434,792,080.47	448,782,586.95	883,574,667.42	1,957,113.79	1,353,121.20	3,310,234.99
C. Excess (Deficiency) of Revenues Over		78,656,855.09	(122,029,374.35)	(43,372,519.26)	75,578,436.23	(121,818,812.30)	(46,240,376.07)	(3,078,418.86)	210,562.05	(2,867,856.81)
D. Other Financing Sources/Uses										
1) Interfund Transfers		0.00		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	0.00
b) Transfers Out		5,063,939.82	0.00	5,063,939.82	5,063,939.82	0.00	5,063,939.82	0.00	0.00	0.00
2) Other Sources/Uses				0.00			0.00	0.00	0.00	0.00
a) Sources		25,809.53	0.00	25,809.53	25,809.53	0.00	25,809.53	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		(132,415,264.08)	132,415,264.08	0.00	(131,768,836.08)	131,768,836.08	0.00	646,428.00	(646,428.00)	0.00
4) Total, Other Financing Sources/Uses		(137,453,394.37)	132,415,264.08	(5,038,130.29)	(136,806,966.37)	131,768,836.08	(5,038,130.29)	646,428.00	(646,428.00)	0.00
E. Net Increase (Decrease) in Fund Balance (C +D4)		(58,796,539.28)	10,385,889.73	(48,410,649.55)	(61,228,530.14)	9,950,023.78	(51,278,506.36)	(2,431,990.86)	(435,865.95)	(2,867,856.81)
F. Fund Balance, Reserves										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		118,160,823.36	190,827,687.20	308,988,510.56	118,160,823.36	190,827,687.20	308,988,510.56	0.00	0.00	0.00
b) Audit Adjustments		(936,206.00)	0.00	(936,206.00)	(1,087,060.00)	0.00	(1,087,060.00)	(150,854.00)	0.00	(150,854.00)
c) As of July 1 - Audited (F1a + F1b)		117,224,617.36	190,827,687.20	308,052,304.56	117,073,763.36	190,827,687.20	307,901,450.56	(150,854.00)	0.00	(150,854.00)
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)		117,224,617.36	190,827,687.20	308,052,304.56	117,073,763.36	190,827,687.20	307,901,450.56	(150,854.00)	0.00	(150,854.00)
2) Ending Balance, June 30 (E + F1e)		58,428,078.08	201,213,576.93	259,641,655.01	55,845,233.22	200,777,710.98	256,622,944.20	(2,582,844.86)	(435,865.95)	(150,854.00)
Components of Ending Fund Balance										
a) Non spendable Revolving Cash	9711	150,000.00	0.00	150,000.00	149,344.13	0.00	149,344.13	(655.87)	0.00	(655.87)
b) Restricted	9740	0.00	201,213,576.93	201,213,576.93	77,279.80	200,777,710.98	200,854,990.78	77,279.80	(435,865.95)	(358,586.15)
c) Committed Stabilization Arrangements	9750	0.00		0.00	0.00		0.00	(655.87)	0.00	(655.87)
d) Assigned	9780	10,750,563.71	0.00	10,750,563.71	11,126,441.00	0.00	11,126,441.00		0.00	0.00
e) Unassigned/Unappropriated				0.00			0.00	0.00	0.00	0.00
Reserve for Economic Uncertainty	9789	26,559,076.88	0.00	26,559,076.88	26,658,383.93	0.00	26,658,383.93		0.00	0.00
		20,968,437.49	0.00	20,968,437.49	17,833,784.36	0.00	17,833,784.36	0.00	0.00	0.00