



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

FIRST INTERIM 2025- 2026 FISCAL YEAR

**PREPARED FOR
BOARD OF EDUCATION
MEETING DECEMBER 10, 2025**



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

FIRST INTERIM

2025-2026

FISCAL YEAR

Board Office Use: Legislative File Info.	
File ID Number	25-2871
Introduction Date	12/10/2025
Enactment Number	25-2096
Enactment Date	12/10/2025 er



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

Board Cover Memorandum

To Board of Education

From Dr. Denise Saddler, Interim Superintendent
Lisa Grant-Dawson, Chief Business Officer (v3)
Ryan Nguyen, Chief Financial Officer

Meeting Date December 10, 2025

Subject First Interim - Fiscal Year 2025-26 as of October 31, 2025

Ask of the Board Approval by the Board of Education of Resolution No. 2526-0133– First Interim Financial Report and authorization for submittal to the Alameda County Superintendent of Schools with a “Qualified” certification based upon the Oakland Unified School District’s Fiscal Year 2025-26 First Interim report.

Background The California Education Code Sections 42130, 43131 , (a)(1), and 43131,(a)(2), require school districts to prepare a financial and budgetary report for the period ending October 31st of each year. This report must certify whether the district is able to meet its financial obligation for the remainder of the fiscal year, and also to meet any multi-year commitments. The District’s positive certification signifies that It can meet its current and multi-year commitments. The impact of the Superintendent’s leadership, Board’s decisions, and the strategic planning and execution of District plans and programs in community, coupled with an increase of allocation from state and federal resources, are significant factors in reaching this long sought financial status. As the District moves forward in the ensuing years, it is critical that the work continue to maintain this status, which is the foundation to achieving fiscal and operational stability and exiting receivership status.

Discussion Adoption by the Board of Education of Resolution No. 2526-0133 - Approving District’s First Interim Financial Report for Fiscal Year 2025-26, inclusive of the local control funding formula budget overview for parents required pursuant to Education Code Section 52064.1, and Certification of said Report to the Alameda County Superintendent of Schools as "Qualified."

The Qualified certification is due to the District’s expenditure projections that exceeds revenue projections, continues to use reserves, and despite projecting that some expenditures will not be spent from the 175 Resources the District has in the General Fund, the Base General Fund Resource 0000 continues to be an growing concern. The District staff is also quite clear that the Board seeks to have

a Qualified or better budget, as does the staff. Though it is recommended that the certification be Negative as the District does not have a 2% nor 3% reserve, but rather a 1.92% reserve, the Board may elect to modify the certification and request that staff submit a Qualified Certification per Board direction.

The District recently received approval of the its 2025-26 Budget and LCAP on November 1, 2025, after receiving a Conditional Approval of the Budget in September. In the letter, the County Superintendent provided the following:

The removal of conditions and approval of OUSD's budget should not be mistaken for a sign of fiscal health or stability. OUSD remains on a trajectory toward insolvency and the potential loss of the very local control it worked for over 20 years to regain. These simultaneous realities can be confusing, but the principle is simple: budget balancing decisions belong with the elected OUSD Board. So long as the District is able to make payroll, any time the Board stumbles or stalls in the budgeting process, this County Superintendent will pick up the budget, dust it off, and gently hand it back to the elected Board. Our goal is to support local control and to create every possible opportunity for the Board to successfully exercise the authority that comes with being elected into office by OUSD voters.

The District is submitting its 2025-26 First Interim Report with a projected Unrestricted General Fund ending fund balance of \$19,033,045 and \$107,835,393 for the Restricted General Fund. These balances do not include required or designated reserves for the Unrestricted General Fund which are reflected on the Form 01 Financial Report. It is also important to note that as illustrated below, the Base General Fund, where the reserve should be funded from has a balance lower than the 2% and 3% reserve. The 2% (State Requirement) and 3% (OUSD Board Policy) is based on ALL expenditures in the General Fund which calculates to \$19,561,180 and \$29,341,769, respectively. This is another justification for certifying "Qualified" at First Interim as we have not restored the reserve balance, but are seeking to do so. We have historically reflected our annual trend of an eroding healthy Base Fund balance, which is further illustrated below.

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	2025-26	\$62,801,965
2020-21	\$10,242,484	2025-26 3I	\$21,845,950
2021-22	\$47,668,251	2025-26	\$3,416,129
2022-23	\$62,469,330	2025-26 1I	-\$26,125,810

- 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.

The summary of Revenues, Expenditures, and ending Fund Balance Summary for All Funds as of the 2025-26 First Interim Period is as follows and the details listed on the respective reports included in this submission.

The Revenues, Expenditures, and Fund Balance Summary for All Funds is as follows:

OUSD 2025-26 First Interim Summary of Revenue, Expenditures, and Fund Balance of All Funds					
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/(Deficiency)</i>	<i>2025-26 Beginning Fund Balance</i>	<i>2026-27 Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 522,584,008.13	\$ 559,396,196.19	\$ (36,812,188.06)	\$ 55,845,233.22	\$ 19,033,045.16
Fund 01 - General Fund - Restricted	\$ 428,674,920.11	\$ 521,599,792.95	\$ (92,924,872.84)	\$ 200,760,265.37	\$ 107,835,392.53
Fund 11 - Adult Education	\$ 5,520,723.41	\$ 5,757,660.73	\$ (236,937.32)	\$ 239,165.46	\$ 2,228.14
Fund 12 - Child Development	\$ 41,519,865.12	\$ 52,590,837.04	\$ (11,070,971.92)	\$ 22,501,086.42	\$ 11,430,114.50
Fund 13 - Student Nutrition	\$ 31,250,441.71	\$ 63,656,032.11	\$ (32,405,590.40)	\$ 43,536,662.43	\$ 11,131,072.03
Fund 14 - Deferred Maintenance	\$ 3,204,991.00	\$ 3,929,441.66	\$ (724,450.66)	\$ 1,931,138.30	\$ 1,206,687.64
Fund 21 - Building Fund	\$ 9,129,664.72	\$ 121,196,259.56	\$ (112,066,594.84)	\$ 225,821,884.78	\$ 113,755,289.94
Fund 25 - Capital Facilities Fund	\$ 818,247.00	\$ 8,714,774.26	\$ (7,896,527.26)	\$ 23,165,429.22	\$ 15,268,901.96
Fund 35 - County Schools Facility Fund	\$ 399,058.40	\$ 2,213,584.73	\$ (1,814,526.33)	\$ 9,295,634.64	\$ 7,481,108.31
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 254,605.00	\$ 2,569,699.64	\$ (2,315,094.64)	\$ 4,309,274.44	\$ 1,994,179.80
Fund 51 - Bond Interest and Redemption Fund	\$ 120,611,587.00	\$ 151,695,332.00	\$ (31,083,745.00)	\$ 131,063,957.12	\$ 99,980,212.12
Fund 67 - Self Insurance Fund	\$ 31,930,811.94	\$ 29,650,290.77	\$ 2,280,521.17	\$ 9,580,516.57	\$ 11,861,037.74
Total All Funds	\$ 1,195,898,923.54	\$ 1,522,969,901.64	\$ (327,070,978.10)	\$ 728,050,247.97	\$ 400,979,269.87

As previously stated, the District's used its remaining reserves in 2024-25 and 2025-26 to balance and adopt the budget. We have essentially eliminated our reserves and are now challenged to not only address a true deficit spending pattern. As of First Interim, the base general fund continues to be in crisis, while the District seeks to make short and long term investments to restore the balance we gained. As of First Interim, the deficit is \$26M in the base General Fund. The Unrestricted General Fund is therefore "positive", due to the projected ending balances of non base resources. Resources that are not designed to support the District operations.

Fiscal27a

Fund / Resource Transaction Summary

Fiscal Year 2025/26 Actuals						
Resource		Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund						
0000	General Purpose-unrestricted	3,416,129.31	96,113,194.38	125,655,134.26	29,541,939.88-	26,125,810.57-
0002	Unrestricted Supplemental	.00	.00	760,491.41	760,491.41-	760,491.41-
0004	Central Concentration	.00	.00	13,278,149.69	13,278,149.69-	13,278,149.69-
0005	Central Supplemental	.00	.00	18,451,834.67	18,451,834.67-	18,451,834.67-
0006	S&C Carryover	35,217,508.44	.00	5,299,184.83	5,299,184.83-	29,918,323.61
0007	One-time Addtl Budget	3,756,194.58	.00	755,174.69	755,174.69-	3,001,019.89
0020	Home & Hospital	.00	.00	228,230.59	228,230.59-	228,230.59-
0039	Charter Leases & Repairs	.00	651,452.75	80,170.84	571,281.91	571,281.91
0040	AB1840 Unrestricted	11,659,650.54	.00	1,052,177.37	1,052,177.37-	10,607,473.17
0050	Employees On Loan	.00	108,299.73	199,980.31	91,680.58-	91,680.58-
0070	Civic Center Rent	.00	60,790.97	.00	60,790.97	60,790.97
0071	Facilitron Rent	.00	311,060.70	372,145.08	61,084.38-	61,084.38-
0075	ECE Rental	.00	12,500.00	.00	12,500.00	12,500.00
0095	Charter School Admin Office	.00	65,330.25	485,201.76	419,871.51-	419,871.51-
0100	Release Time Subs	.00	.00	60,741.02	60,741.02-	60,741.02-
0120	BlackThrivingCommunity	1,081,483.87	.00	246,617.56	246,617.56-	834,866.31
0710	LCFF TK Funding	702,596.78	.00	1,051,181.89	1,051,181.89-	348,585.11-
0720	Unrestricted Transportation	.00	.00	10,120,589.60	10,120,589.60-	10,120,589.60-
0940	BOE Initiatives	11,669.70	.00	.00	.00	11,669.70
1100	State Lottery	.00	.00	700,941.24	700,941.24-	700,941.24-
1400	Prop 30 Education Protect Act	.00	12,499,344.00	.00	12,499,344.00	12,499,344.00
Total for Org		55,845,233.22	109,821,972.78	178,797,946.81	68,975,974.03-	13,130,740.81-

The First Interim retains the projected enrollment and ADA. We anticipate modifications at Second Interim, when P-1 (Period 1) data is complete and a lens into the Second Period of attendance reporting is clearer. The P-1 data ends October 31, which is the same deadline the First Interim is aligned to. Our P-1 Data is being finalized and by the time we reach Second Interim in March, we will have a better projection of where are attendance lies. We are projecting that we are just above 90%, but below 91%; thus, our revenue continues to project lower yields aside from the use of a three year average, COLA, and other revenue modifications. Our most significant revenue increase was due to the increase in the TK Add on Rate, increasing our TK implementation amount by \$2.5M. This again, does not help our deficit.

202-2026 STATISTICAL CALENDAR				
Month	Statistical Month / Dates	Instructional Days	Report(s) Due	
1	Aug 11- Sept 5, 2025	19	September 11, 2025	
2	Sept 8 - Oct 3, 2025	19	October 9, 2025	
3	Oct 6 - Oct 31, 2025	19	November 6, 2025	
4	Nov 3 - Nov 28, 2025	14	December 4, 2025	
5	Dec 1 - Jan 09, 2026	19	January 15, 2026	
6	Jan 12 - Feb 6, 2026	19	February 12, 2026	
7	Feb 09 - Mar 6, 2026	19	March 12, 2026	
8	Mar 09 - April 3, 2026	19	April 16, 2026	
9	April 06 - May 1, 2026	15	May 7, 2026	
10*	May 4 - May 28, 2026	18	June 4, 2026	
		Total	180	

Our ending cash balance as of UnAudited Actuals for the General Fund was \$267,909,087. As of First Interim, our ending cash balance is \$182,969,346.

Fiscal Impact

None as it relates to the submission of the report.

Attachment(s)

- Resolution No. 2425-0132
- Form C1 - District Interim Certification
- Form TCI - Table of Contents

- Form 01 - General Fund Summary Revenues Expenditures and Changes in Fund Balance
- Form 11 - Adult Education Fund
- Form 12 - Child Development Fund
- Form 13 - Cafeteria Special Revenue Fund
- Form 14 - Deferred Maintenance Fund
- Form 21 - Building Fund
- Form 25 - Capital Facilities Fund
- Form 35 - County School Facilities Fund
- Form 40 - Special Reserve fund for Capital Outlay Projects
- Form 51 - Bond Interest and Redemption Fund
- Form 67 - Self-Insurance Fund Form
- Form A1 - Average Daily Attendance
- Form Cash - Cash Flow Worksheet
- Form ESMOE - Every Student Succeeds Act Maintenance of Effort
- ICR - Indirect Cost Rate Worksheet
- Form MYPI – Multi-Year Projections
- Form SEMAI..Special Education and Maintenance of Effort
- Form SIAI - Summary of Interfund Activities
- Form 01 CSI - Criteria and Standards
- Technical Review Checks
- 2025-26 First Interim Presentation
- OUSD Position Control Summary by Fund
- OUSD Financial Report Summary by Fund

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

Resolution No. 2526-0133

**Approving District's First Interim Financial Report for Fiscal Year 2025-26 and
Certification of said Report to the Alameda County Superintendent of Schools as
"Qualified"**

WHEREAS, the Board of Education of the Oakland Unified School District by action herein approving the District's 2025-26 First Interim Financial Report and submitting the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, California Education Code Section 42130 & 42131 requires district's to submit to the County Superintendent of Schools a First Interim Financial Report detailing projection of receipts and expenditures in a Fiscal year including a statement as to whether the district can meet its financial obligations in subsequent years; and

WHEREAS, the First Interim Financial Report for the Quarter ending October 31, 2025 for the Oakland Unified School District is due to the County Superintendent of Schools on December 15, 2025 and required to be approved by the Board timely, per the District's 2025-26 Budget Conditional Approval Letter; and,

WHEREAS, the Standard Accounting Code Structure (SACS) Report attached shows that the District is solvent in the first year, including the budgeted carryover from the prior year, lacks a 2% reserve, and is insolvent in the two subsequent years; and

WHEREAS, the current year solvency relies on the District's fund balance and the Base General Fund does not have enough resources as budgeted to support the required 3% Fund balance; and,

WHEREAS, the First Interim Financial Report for the Quarter ending October 31, 2025 for the Oakland Unified School District reinstates the deficit target for the 2026-27 Fiscal Year of \$100M in the multi-year-projection, totaling \$103,569,116 as of the First Interim report with the 3% reserve restored that is anticipated to be restored in 2025-26; and,

WHEREAS, the Board is scheduled to take action on December 10, 2025 on the Budget Balancing Scenarios to maintain financial solvency and affordability for recently negotiated and compensation agreements, reduced revenue, and increased operational expenditures which have not been adopted prior to the completion of the First Interim report;

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education hereby approves the District's First Interim Financial Report for Fiscal Year 2025-26 with Certification of said report to the Alameda County Superintendent of Schools as "Qualified."

PASSED AND ADOPTED on December 10, 2025, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NAY: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSED: None

AYES: Rachel Latta, VanCedric Williams, Vice President Valarie Bachelor, President Jennifer Brouhard

NOES: Mike Hutchinson, Patrice Berry, Clifford Thompson

ABSTAINED: None

RECUSED: None

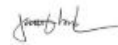
ABSENT: Maximus Simmons (Student Director), Marianna Smith (Student Director)

CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on December 10, 2025.

Legislative File	
File ID Number:	25-2871
Introduction Date:	12/10/2025
Enactment Number:	25-2096
Enactment Date:	12/10/2026 er

OAKLAND UNIFIED SCHOOL DISTRICT



Jennifer Brouhard
President, Board of Education



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

FORM C1
DISTRICT INTERIM
CERTIFICATION

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____



District Superintendent or Designee

Date: 12/10/2025

Printed Name: Denise Saddler

Title: Superintendent

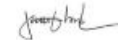
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 10, 2025

Signed: _____



President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☒

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Lisa Grant-Dawson

Telephone: _____

Title: Chief Business Officer

E-mail: lisa.grantdawson@ousd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

FORM TCI

TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

FORM 01
GENERAL SUMMARY
(UNRESTRICTED,
RESTRICTED & COM-
BINED UNRESTRICTED/
RESTRICTED FORMAT)

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	491,227,018.00	491,227,018.00	87,239,537.67	493,188,357.00	1,961,339.00	0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,628,095.89	11,628,095.89	1,043,772.00	11,628,095.89	0.00	0.0%
4) Other Local Revenue		8600-8799	17,767,555.24	17,767,555.24	2,336,594.46	17,767,555.24	0.00	0.0%
5) TOTAL, REVENUES			520,622,669.13	520,622,669.13	90,619,904.13	522,584,008.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	181,696,699.01	181,696,699.01	53,955,007.41	179,713,479.12	1,983,219.89	1.1%
2) Classified Salaries		2000-2999	68,243,467.75	68,243,467.75	21,660,391.22	71,475,708.71	(3,232,240.96)	-4.7%
3) Employee Benefits		3000-3999	127,029,506.85	127,029,506.85	37,829,941.07	125,968,311.54	1,061,195.31	0.8%
4) Books and Supplies		4000-4999	22,024,309.87	22,024,309.87	2,668,005.69	24,767,844.31	(2,743,534.44)	-12.5%
5) Services and Other Operating Expenditures		5000-5999	62,018,972.31	62,018,972.31	14,365,763.57	66,287,540.09	(4,268,567.78)	-6.9%
6) Capital Outlay		6000-6999	371,229.00	371,229.00	516,056.46	2,126,325.72	(1,755,096.72)	-472.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	26,000.00	26,000.00	5,812.00	26,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,664,089.71)	(13,664,089.71)	(2,080,200.17)	(13,906,026.87)	241,937.16	-1.8%
9) TOTAL, EXPENDITURES			447,746,095.08	447,746,095.08	128,920,777.25	456,459,182.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,876,574.05	72,876,574.05	(38,300,873.12)	66,124,825.51		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(100,485,615.57)	(100,485,615.57)	0.00	(99,952,013.57)	533,602.00	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(103,470,615.57)	(103,470,615.57)	0.00	(102,937,013.57)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,594,041.52)	(30,594,041.52)	(38,300,873.12)	(36,812,188.06)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,269,245.75	57,269,245.75		55,845,233.22	(1,424,012.53)	-2.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,269,245.75	57,269,245.75		55,845,233.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,269,245.75	57,269,245.75		55,845,233.22		
2) Ending Balance, June 30 (E + F1e)			26,675,204.23	26,675,204.23		19,033,045.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	26,196,022.39	26,196,022.40		18,832,823.11		
Unassigned/Unappropriated Amount		9790	329,181.84	329,181.83		50,222.05		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	265,622,127.00	265,622,127.00	74,073,792.00	282,981,495.00	17,359,368.00	6.5%
Education Protection Account State Aid - Current Year		8012	51,434,418.00	51,434,418.00	12,351,549.00	45,599,640.00	(5,834,778.00)	-11.3%
State Aid - Prior Years		8019	0.00	0.00	184,181.00	2,615,818.00	2,615,818.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	712,584.00	712,584.00	0.00	637,551.00	(75,033.00)	-10.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,214,290.00	2,214,290.00	(55,028.31)	2,819,152.00	604,862.00	27.3%
County & District Taxes								
Secured Roll Taxes		8041	105,566,349.00	105,566,349.00	7,831,171.63	100,717,216.00	(4,849,133.00)	-4.6%
Unsecured Roll Taxes		8042	10,857,868.00	10,857,868.00	7,420,945.84	10,060,045.00	(797,823.00)	-7.3%
Prior Years' Taxes		8043	(789,710.00)	(789,710.00)	12,596.73	(1,556,577.00)	(766,867.00)	97.1%
Supplemental Taxes		8044	3,016,172.00	3,016,172.00	695,005.06	2,619,510.00	(396,662.00)	-13.2%
Education Revenue Augmentation Fund (ERAF)		8045	58,637,845.00	58,637,845.00	0.00	57,359,464.00	(1,278,381.00)	-2.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,470,813.00	41,470,813.00	0.00	39,813,473.00	(1,657,340.00)	-4.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			538,742,756.00	538,742,756.00	102,514,212.95	543,666,787.00	4,924,031.00	0.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(47,515,738.00)	(47,515,738.00)	(15,274,675.28)	(50,478,430.00)	(2,962,692.00)	6.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			491,227,018.00	491,227,018.00	87,239,537.67	493,188,357.00	1,961,339.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,482,674.00	1,482,674.00	0.00	1,482,674.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,062,060.89	6,062,060.89	0.00	6,062,060.89	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,083,361.00	4,083,361.00	1,043,772.00	4,083,361.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,628,095.89	11,628,095.89	1,043,772.00	11,628,095.89	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,940,407.78	2,940,407.78	766,711.38	2,940,407.78	0.00	0.0%
Interest		8660	9,000,000.00	9,000,000.00	2,823,058.46	9,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,707,147.10	2,707,147.10	(1,834,097.00)	2,707,147.10	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,468,359.00	1,468,359.00	65,330.25	1,468,359.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,651,641.36	1,651,641.36	515,591.37	1,651,641.36	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,767,555.24	17,767,555.24	2,336,594.46	17,767,555.24	0.00	0.0%
TOTAL, REVENUES			520,622,669.13	520,622,669.13	90,619,904.13	522,584,008.13	1,961,339.00	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	144,896,738.87	144,896,738.87	42,196,144.06	142,757,607.37	2,139,131.50	1.5%
Certificated Pupil Support Salaries		1200	9,137,825.47	9,137,825.47	2,480,206.44	8,830,152.32	307,673.15	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	26,875,808.66	26,875,808.66	9,114,231.44	27,481,185.79	(605,377.13)	-2.3%
Other Certificated Salaries		1900	786,326.01	786,326.01	164,425.47	644,533.64	141,792.37	18.0%
TOTAL, CERTIFICATED SALARIES			181,696,699.01	181,696,699.01	53,955,007.41	179,713,479.12	1,983,219.89	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,164,663.74	4,164,663.74	541,770.51	4,279,363.96	(114,700.22)	-2.8%
Classified Support Salaries		2200	18,859,984.70	18,859,984.70	6,889,291.56	22,030,527.58	(3,170,542.88)	-16.8%
Classified Supervisors' and Administrators' Salaries		2300	28,380,720.49	28,380,720.49	8,937,140.98	28,076,919.44	303,801.05	1.1%
Clerical, Technical and Office Salaries		2400	15,851,496.38	15,851,496.38	5,062,231.37	16,081,953.95	(230,457.57)	-1.5%
Other Classified Salaries		2900	986,602.44	986,602.44	229,956.80	1,006,943.78	(20,341.34)	-2.1%
TOTAL, CLASSIFIED SALARIES			68,243,467.75	68,243,467.75	21,660,391.22	71,475,708.71	(3,232,240.96)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,622,397.95	33,622,397.95	9,920,356.04	33,161,361.96	461,035.99	1.4%
PERS		3201-3202	18,304,371.22	18,304,371.22	5,499,032.82	18,982,808.50	(678,437.28)	-3.7%
OASDI/Medicare/Alternative		3301-3302	8,958,734.74	8,958,734.74	2,368,748.57	8,570,815.06	387,919.68	4.3%
Health and Welfare Benefits		3401-3402	55,261,441.20	55,261,441.20	16,660,116.16	53,982,099.38	1,279,341.82	2.3%
Unemployment Insurance		3501-3502	210,072.14	210,072.14	59,433.84	206,421.86	3,650.28	1.7%
Workers' Compensation		3601-3602	8,994,260.01	8,994,260.01	2,709,993.44	9,191,596.57	(197,336.56)	-2.2%
OPEB, Allocated		3701-3702	0.00	0.00	85,276.81	33.00	(33.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,678,229.59	1,678,229.59	526,983.39	1,873,175.21	(194,945.62)	-11.6%
TOTAL, EMPLOYEE BENEFITS			127,029,506.85	127,029,506.85	37,829,941.07	125,968,311.54	1,061,195.31	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,150,883.00	6,150,883.00	1,401,269.91	5,434,551.85	716,331.15	11.6%
Books and Other Reference Materials		4200	76,900.00	76,900.00	34,150.34	116,754.71	(39,854.71)	-51.8%
Materials and Supplies		4300	11,254,516.35	11,254,516.35	1,196,639.81	14,528,147.32	(3,273,630.97)	-29.1%
Noncapitalized Equipment		4400	4,542,010.52	4,542,010.52	35,945.63	4,688,390.43	(146,379.91)	-3.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,024,309.87	22,024,309.87	2,668,005.69	24,767,844.31	(2,743,534.44)	-12.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	131,330.95	131,330.95	38,534.80	358,642.24	(227,311.29)	-173.1%
Dues and Memberships		5300	366,057.61	366,057.61	253,785.41	726,403.60	(360,345.99)	-98.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,653,391.71	16,653,391.71	3,607,330.68	16,933,391.71	(280,000.00)	-1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,143,148.00	1,143,148.00	303,162.46	2,011,002.98	(867,854.98)	-75.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	(7,942,729.76)	(7,942,729.76)	(85,880.08)	(7,961,479.76)	18,750.00	-0.2%
Transfers of Direct Costs - Interfund		5750	(1,050,023.00)	(1,050,023.00)	0.00	(1,050,023.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,591,611.69	32,591,611.69	9,307,550.61	51,557,407.32	(18,965,795.63)	-58.2%
Communications		5900	20,126,185.11	20,126,185.11	941,279.69	3,712,195.00	16,413,990.11	81.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,018,972.31	62,018,972.31	14,365,763.57	66,287,540.09	(4,268,567.78)	-6.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	336,743.46	(336,743.46)	New
Buildings and Improvements of Buildings		6200	66,054.00	66,054.00	351,332.51	1,465,875.40	(1,399,821.40)	-2,119.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	305,175.00	305,175.00	164,723.95	323,706.86	(18,531.86)	-6.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			371,229.00	371,229.00	516,056.46	2,126,325.72	(1,755,096.72)	-472.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	26,000.00	26,000.00	5,812.00	26,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,000.00	26,000.00	5,812.00	26,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	(11,559,161.43)	(11,559,161.43)	(1,653,066.32)	(11,345,679.70)	(213,481.73)	1.8%
Transfers of Indirect Costs - Interfund		7350	(2,104,928.28)	(2,104,928.28)	(427,133.85)	(2,560,347.17)	455,418.89	-21.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,664,089.71)	(13,664,089.71)	(2,080,200.17)	(13,906,026.87)	241,937.16	-1.8%
TOTAL, EXPENDITURES			447,746,095.08	447,746,095.08	128,920,777.25	456,459,182.62	(8,713,087.54)	-1.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(132,485,615.57)	(132,485,615.57)	0.00	(131,952,013.57)	533,602.00	-0.4%
Contributions from Restricted Revenues		8990	32,000,000.00	32,000,000.00	0.00	32,000,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(100,485,615.57)	(100,485,615.57)	0.00	(99,952,013.57)	533,602.00	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(103,470,615.57)	(103,470,615.57)	0.00	(102,937,013.57)	533,602.00	-0.5%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,573,287.00	4,573,287.00	0.00	4,829,684.00	256,397.00	5.6%
2) Federal Revenue		8100-8299	63,713,670.45	63,713,670.45	12,633,228.83	75,559,657.09	11,845,986.64	18.6%
3) Other State Revenue		8300-8599	149,829,599.23	149,829,599.23	51,825,370.44	173,963,367.18	24,133,767.95	16.1%
4) Other Local Revenue		8600-8799	67,796,177.24	67,796,177.24	12,777,369.97	74,370,198.27	6,574,021.03	9.7%
5) TOTAL, REVENUES			285,912,733.92	285,912,733.92	77,235,969.24	328,722,906.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	90,211,626.96	90,211,626.96	28,307,607.14	103,593,698.14	(13,382,071.18)	-14.8%
2) Classified Salaries		2000-2999	71,535,151.56	71,535,151.56	21,544,705.56	76,071,788.55	(4,536,636.99)	-6.3%
3) Employee Benefits		3000-3999	113,450,238.48	113,450,238.48	26,226,028.16	119,523,916.81	(6,073,678.33)	-5.4%
4) Books and Supplies		4000-4999	35,623,971.53	35,623,971.53	4,345,824.77	46,633,408.05	(11,009,436.52)	-30.9%
5) Services and Other Operating Expenditures		5000-5999	138,750,909.53	138,750,909.53	16,020,848.39	148,353,479.83	(9,602,570.30)	-6.9%
6) Capital Outlay		6000-6999	1,686,648.68	1,686,648.68	1,055,987.61	9,424,532.26	(7,737,883.58)	-458.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,911,683.21	5,911,683.21	68,022.95	6,653,289.61	(741,606.40)	-12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,559,161.43	11,559,161.43	1,653,066.32	11,345,679.70	213,481.73	1.8%
9) TOTAL, EXPENDITURES			468,729,391.38	468,729,391.38	99,222,090.90	521,599,792.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,816,657.46)	(182,816,657.46)	(21,986,121.66)	(192,876,886.41)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	100,485,615.57	100,485,615.57	0.00	99,952,013.57	(533,602.00)	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,485,615.57	100,485,615.57	0.00	99,952,013.57		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,331,041.89)	(82,331,041.89)	(21,986,121.66)	(92,924,872.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	151,231,371.43	151,231,371.43		200,760,265.37	49,528,893.94	32.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,231,371.43	151,231,371.43		200,760,265.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,231,371.43	151,231,371.43		200,760,265.37		
2) Ending Balance, June 30 (E + F1e)			68,900,329.54	68,900,329.54		107,835,392.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	68,900,329.54	68,900,329.54		107,835,392.53		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	4,573,287.00	4,573,287.00	0.00	4,829,684.00	256,397.00	5.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,573,287.00	4,573,287.00	0.00	4,829,684.00	256,397.00	5.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,426,393.00	9,426,393.00	0.00	9,426,393.00	0.00	0.0%
Special Education Discretionary Grants		8182	845,256.00	845,256.00	0.00	881,578.00	36,322.00	4.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,586,230.00	20,586,230.00	8,692,152.15	28,379,542.15	7,793,312.15	37.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,972,625.00	1,972,625.00	456,119.34	2,429,044.35	456,419.35	23.1%
Title III, Immigrant Student Program	4201	8290	375,182.00	375,182.00	45,430.29	376,882.29	1,700.29	0.5%
Title III, English Learner Program	4203	8290	1,469,741.00	1,469,741.00	663,473.07	2,067,360.07	597,619.07	40.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	11,066,366.07	11,066,366.07	2,445,969.60	13,908,963.32	2,842,597.25	25.7%
Career and Technical Education	3500-3599	8290	520,864.00	520,864.00	0.00	520,864.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,451,013.38	17,451,013.38	330,084.38	17,569,029.91	118,016.53	0.7%
TOTAL, FEDERAL REVENUE			63,713,670.45	63,713,670.45	12,633,228.83	75,559,657.09	11,845,986.64	18.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	26,545,733.00	26,545,733.00	7,472,282.00	26,545,733.00	0.00	0.0%
Prior Years	6500	8319	19,657.00	19,657.00	0.00	19,657.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,602,560.17	2,602,560.17	0.00	2,602,560.17	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	41,102,501.23	41,102,501.23	11,466,022.00	41,102,501.23	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,540,180.73	9,540,180.73	0.00	10,594,734.36	1,054,553.63	11.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,482,428.00	1,482,428.00	1,557,043.08	1,557,043.08	74,615.08	5.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	282,959.00	282,959.00	0.00	115,572.94	(167,386.06)	-59.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,834,363.00	5,834,363.00	1,895,712.00	6,770,397.00	936,034.00	16.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	62,419,217.10	62,419,217.10	29,434,311.36	84,655,168.40	22,235,951.30	35.6%
TOTAL, OTHER STATE REVENUE			149,829,599.23	149,829,599.23	51,825,370.44	173,963,367.18	24,133,767.95	16.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	32,402,490.00	32,402,490.00	2,182,924.04	44,261,190.00	11,858,700.00	36.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	16,266,392.00	16,266,392.00	0.00	16,543,597.00	277,205.00	1.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	0.00	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,000.00	25,000.00	209,311.08	229,922.71	204,922.71	819.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	19,102,045.24	19,102,045.24	10,385,134.85	13,335,238.56	(5,766,806.68)	-30.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,796,177.24	67,796,177.24	12,777,369.97	74,370,198.27	6,574,021.03	9.7%
TOTAL, REVENUES			285,912,733.92	285,912,733.92	77,235,969.24	328,722,906.54	42,810,172.62	15.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	67,211,323.76	67,211,323.76	21,633,139.70	79,756,979.83	(12,545,656.07)	-18.7%
Certificated Pupil Support Salaries		1200	18,101,425.73	18,101,425.73	5,232,383.26	18,903,996.16	(802,570.43)	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,701,186.97	4,701,186.97	1,377,470.00	4,717,341.55	(16,154.58)	-0.3%
Other Certificated Salaries		1900	197,690.50	197,690.50	64,614.18	215,380.60	(17,690.10)	-8.9%
TOTAL, CERTIFICATED SALARIES			90,211,626.96	90,211,626.96	28,307,607.14	103,593,698.14	(13,382,071.18)	-14.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,025,875.53	21,025,875.53	6,152,013.78	21,582,005.01	(556,129.48)	-2.6%
Classified Support Salaries		2200	22,688,339.45	22,688,339.45	6,928,708.06	24,958,224.47	(2,269,885.02)	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	19,739,813.15	19,739,813.15	6,283,856.10	20,369,939.05	(630,125.90)	-3.2%
Clerical, Technical and Office Salaries		2400	7,422,961.59	7,422,961.59	2,057,326.46	8,460,040.68	(1,037,079.09)	-14.0%
Other Classified Salaries		2900	658,161.84	658,161.84	122,801.16	701,579.34	(43,417.50)	-6.6%
TOTAL, CLASSIFIED SALARIES			71,535,151.56	71,535,151.56	21,544,705.56	76,071,788.55	(4,536,636.99)	-6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,998,413.57	39,998,413.57	5,242,213.68	42,848,455.27	(2,850,041.70)	-7.1%
PERS		3201-3202	19,700,823.87	19,700,823.87	5,524,248.19	20,430,539.05	(729,715.18)	-3.7%
OASDI/Medicare/Alternative		3301-3302	8,087,186.04	8,087,186.04	2,012,257.95	8,158,315.47	(71,129.43)	-0.9%
Health and Welfare Benefits		3401-3402	38,165,554.56	38,165,554.56	11,045,838.92	39,844,192.66	(1,678,638.10)	-4.4%
Unemployment Insurance		3501-3502	133,994.31	133,994.31	36,897.55	175,091.71	(41,097.40)	-30.7%
Workers' Compensation		3601-3602	5,834,701.18	5,834,701.18	1,788,241.95	6,471,237.11	(636,535.93)	-10.9%
OPEB, Allocated		3701-3702	1,891.10	1,891.10	567.33	1,978.10	(87.00)	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,527,673.85	1,527,673.85	575,762.59	1,594,107.44	(66,433.59)	-4.3%
TOTAL, EMPLOYEE BENEFITS			113,450,238.48	113,450,238.48	26,226,028.16	119,523,916.81	(6,073,678.33)	-5.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,756,893.72	3,756,893.72	1,099,205.26	3,372,793.72	384,100.00	10.2%
Books and Other Reference Materials		4200	2,614,799.48	2,614,799.48	1,577,202.14	2,167,049.30	447,750.18	17.1%
Materials and Supplies		4300	26,533,927.59	26,533,927.59	1,371,999.48	37,652,001.88	(11,118,074.29)	-41.9%
Noncapitalized Equipment		4400	2,718,350.74	2,718,350.74	297,417.89	3,441,563.15	(723,212.41)	-26.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,623,971.53	35,623,971.53	4,345,824.77	46,633,408.05	(11,009,436.52)	-30.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,237,812.73	9,237,812.73	1,355,971.56	50,460,709.12	(41,222,896.39)	-446.2%
Travel and Conferences		5200	240,528.74	240,528.74	96,435.56	994,482.74	(753,954.00)	-313.5%
Dues and Memberships		5300	53,525.70	53,525.70	28,448.24	255,276.12	(201,750.42)	-376.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	107,053.18	107,053.18	36,197.16	107,053.18	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,966,273.69	4,966,273.69	1,925,839.98	5,047,339.50	(81,065.81)	-1.6%
Transfers of Direct Costs		5710	7,942,729.76	7,942,729.76	85,880.08	7,961,479.76	(18,750.00)	-0.2%
Transfers of Direct Costs - Interfund		5750	1,152,150.00	1,152,150.00	302,341.37	1,151,150.00	1,000.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	64,079,557.84	64,079,557.84	12,170,243.76	82,329,054.60	(18,249,496.76)	-28.5%
Communications		5900	50,971,277.89	50,971,277.89	19,490.68	46,934.81	50,924,343.08	99.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,750,909.53	138,750,909.53	16,020,848.39	148,353,479.83	(9,602,570.30)	-6.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	750,000.00	750,000.00	1,083,995.27	7,222,720.79	(6,472,720.79)	-863.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	936,648.68	936,648.68	(28,007.66)	2,201,811.47	(1,265,162.79)	-135.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,686,648.68	1,686,648.68	1,055,987.61	9,424,532.26	(7,737,883.58)	-458.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	5,911,683.21	5,911,683.21	68,022.95	6,653,289.61	(741,606.40)	-12.5%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,911,683.21	5,911,683.21	68,022.95	6,653,289.61	(741,606.40)	-12.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	11,559,161.43	11,559,161.43	1,653,066.32	11,345,679.70	213,481.73	1.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,559,161.43	11,559,161.43	1,653,066.32	11,345,679.70	213,481.73	1.8%
TOTAL, EXPENDITURES			468,729,391.38	468,729,391.38	99,222,090.90	521,599,792.95	(52,870,401.57)	-11.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	132,485,615.57	132,485,615.57	0.00	131,952,013.57	(533,602.00)	-0.4%
Contributions from Restricted Revenues		8990	(32,000,000.00)	(32,000,000.00)	0.00	(32,000,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			100,485,615.57	100,485,615.57	0.00	99,952,013.57	(533,602.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,485,615.57	100,485,615.57	0.00	99,952,013.57	533,602.00	0.5%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	495,800,305.00	495,800,305.00	87,239,537.67	498,018,041.00	2,217,736.00	0.4%
2) Federal Revenue		8100-8299	63,713,670.45	63,713,670.45	12,633,228.83	75,559,657.09	11,845,986.64	18.6%
3) Other State Revenue		8300-8599	161,457,695.12	161,457,695.12	52,869,142.44	185,591,463.07	24,133,767.95	14.9%
4) Other Local Revenue		8600-8799	85,563,732.48	85,563,732.48	15,113,964.43	92,137,753.51	6,574,021.03	7.7%
5) TOTAL, REVENUES			806,535,403.05	806,535,403.05	167,855,873.37	851,306,914.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	271,908,325.97	271,908,325.97	82,262,614.55	283,307,177.26	(11,398,851.29)	-4.2%
2) Classified Salaries		2000-2999	139,778,619.31	139,778,619.31	43,205,096.78	147,547,497.26	(7,768,877.95)	-5.6%
3) Employee Benefits		3000-3999	240,479,745.33	240,479,745.33	64,055,969.23	245,492,228.35	(5,012,483.02)	-2.1%
4) Books and Supplies		4000-4999	57,648,281.40	57,648,281.40	7,013,830.46	71,401,252.36	(13,752,970.96)	-23.9%
5) Services and Other Operating Expenditures		5000-5999	200,769,881.84	200,769,881.84	30,386,611.96	214,641,019.92	(13,871,138.08)	-6.9%
6) Capital Outlay		6000-6999	2,057,877.68	2,057,877.68	1,572,044.07	11,550,857.98	(9,492,980.30)	-461.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,937,683.21	5,937,683.21	73,834.95	6,679,289.61	(741,606.40)	-12.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,104,928.28)	(2,104,928.28)	(427,133.85)	(2,560,347.17)	455,418.89	-21.6%
9) TOTAL, EXPENDITURES			916,475,486.46	916,475,486.46	228,142,868.15	978,058,975.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,940,083.41)	(109,940,083.41)	(60,286,994.78)	(126,752,060.90)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,985,000.00)	(2,985,000.00)	0.00	(2,985,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,925,083.41)	(112,925,083.41)	(60,286,994.78)	(129,737,060.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	208,500,617.18	208,500,617.18		256,605,498.59	48,104,881.41	23.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,500,617.18	208,500,617.18		256,605,498.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,500,617.18	208,500,617.18		256,605,498.59		
2) Ending Balance, June 30 (E + F1e)			95,575,533.77	95,575,533.77		126,868,437.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	68,900,329.54	68,900,329.54		107,835,392.53		
c) Committed								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	26,196,022.39	26,196,022.40		18,832,823.11		
Unassigned/Unappropriated Amount		9790	329,181.84	329,181.83		50,222.05		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	265,622,127.00	265,622,127.00	74,073,792.00	282,981,495.00	17,359,368.00	6.5%
Education Protection Account State Aid - Current Year		8012	51,434,418.00	51,434,418.00	12,351,549.00	45,599,640.00	(5,834,778.00)	-11.3%
State Aid - Prior Years		8019	0.00	0.00	184,181.00	2,615,818.00	2,615,818.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	712,584.00	712,584.00	0.00	637,551.00	(75,033.00)	-10.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,214,290.00	2,214,290.00	(55,028.31)	2,819,152.00	604,862.00	27.3%
County & District Taxes								
Secured Roll Taxes		8041	105,566,349.00	105,566,349.00	7,831,171.63	100,717,216.00	(4,849,133.00)	-4.6%
Unsecured Roll Taxes		8042	10,857,868.00	10,857,868.00	7,420,945.84	10,060,045.00	(797,823.00)	-7.3%
Prior Years' Taxes		8043	(789,710.00)	(789,710.00)	12,596.73	(1,556,577.00)	(766,867.00)	97.1%
Supplemental Taxes		8044	3,016,172.00	3,016,172.00	695,005.06	2,619,510.00	(396,662.00)	-13.2%
Education Revenue Augmentation Fund (ERAF)		8045	58,637,845.00	58,637,845.00	0.00	57,359,464.00	(1,278,381.00)	-2.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,470,813.00	41,470,813.00	0.00	39,813,473.00	(1,657,340.00)	-4.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			538,742,756.00	538,742,756.00	102,514,212.95	543,666,787.00	4,924,031.00	0.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(47,515,738.00)	(47,515,738.00)	(15,274,675.28)	(50,478,430.00)	(2,962,692.00)	6.2%
Property Taxes Transfers		8097	4,573,287.00	4,573,287.00	0.00	4,829,684.00	256,397.00	5.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			495,800,305.00	495,800,305.00	87,239,537.67	498,018,041.00	2,217,736.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,426,393.00	9,426,393.00	0.00	9,426,393.00	0.00	0.0%
Special Education Discretionary Grants		8182	845,256.00	845,256.00	0.00	881,578.00	36,322.00	4.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,586,230.00	20,586,230.00	8,692,152.15	28,379,542.15	7,793,312.15	37.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,972,625.00	1,972,625.00	456,119.34	2,429,044.35	456,419.35	23.1%
Title III, Immigrant Student Program	4201	8290	375,182.00	375,182.00	45,430.29	376,882.29	1,700.29	0.5%
Title III, English Learner Program	4203	8290	1,469,741.00	1,469,741.00	663,473.07	2,067,360.07	597,619.07	40.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	11,066,366.07	11,066,366.07	2,445,969.60	13,908,963.32	2,842,597.25	25.7%
Career and Technical Education	3500-3599	8290	520,864.00	520,864.00	0.00	520,864.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,451,013.38	17,451,013.38	330,084.38	17,569,029.91	118,016.53	0.7%
TOTAL, FEDERAL REVENUE			63,713,670.45	63,713,670.45	12,633,228.83	75,559,657.09	11,845,986.64	18.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	26,545,733.00	26,545,733.00	7,472,282.00	26,545,733.00	0.00	0.0%
Prior Years	6500	8319	19,657.00	19,657.00	0.00	19,657.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,482,674.00	1,482,674.00	0.00	1,482,674.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,664,621.06	8,664,621.06	0.00	8,664,621.06	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	41,102,501.23	41,102,501.23	11,466,022.00	41,102,501.23	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,540,180.73	9,540,180.73	0.00	10,594,734.36	1,054,553.63	11.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,482,428.00	1,482,428.00	1,557,043.08	1,557,043.08	74,615.08	5.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	282,959.00	282,959.00	0.00	115,572.94	(167,386.06)	-59.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,834,363.00	5,834,363.00	1,895,712.00	6,770,397.00	936,034.00	16.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	66,502,578.10	66,502,578.10	30,478,083.36	88,738,529.40	22,235,951.30	33.4%
TOTAL, OTHER STATE REVENUE			161,457,695.12	161,457,695.12	52,869,142.44	185,591,463.07	24,133,767.95	14.9%
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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	32,402,490.00	32,402,490.00	2,182,924.04	44,261,190.00	11,858,700.00	36.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	16,266,392.00	16,266,392.00	0.00	16,543,597.00	277,205.00	1.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,940,407.78	2,940,407.78	766,711.38	2,940,407.78	0.00	0.0%
Interest		8660	9,000,250.00	9,000,250.00	2,823,058.46	9,000,250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,707,147.10	2,707,147.10	(1,834,097.00)	2,707,147.10	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,468,359.00	1,468,359.00	65,330.25	1,468,359.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,000.00	25,000.00	209,311.08	229,922.71	204,922.71	819.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	20,753,686.60	20,753,686.60	10,900,726.22	14,986,879.92	(5,766,806.68)	-27.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,563,732.48	85,563,732.48	15,113,964.43	92,137,753.51	6,574,021.03	7.7%
TOTAL, REVENUES			806,535,403.05	806,535,403.05	167,855,873.37	851,306,914.67	44,771,511.62	5.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	212,108,062.63	212,108,062.63	63,829,283.76	222,514,587.20	(10,406,524.57)	-4.9%
Certificated Pupil Support Salaries		1200	27,239,251.20	27,239,251.20	7,712,589.70	27,734,148.48	(494,897.28)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	31,576,995.63	31,576,995.63	10,491,701.44	32,198,527.34	(621,531.71)	-2.0%
Other Certificated Salaries		1900	984,016.51	984,016.51	229,039.65	859,914.24	124,102.27	12.6%
TOTAL, CERTIFICATED SALARIES			271,908,325.97	271,908,325.97	82,262,614.55	283,307,177.26	(11,398,851.29)	-4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,190,539.27	25,190,539.27	6,693,784.29	25,861,368.97	(670,829.70)	-2.7%
Classified Support Salaries		2200	41,548,324.15	41,548,324.15	13,817,999.62	46,988,752.05	(5,440,427.90)	-13.1%
Classified Supervisors' and Administrators' Salaries		2300	48,120,533.64	48,120,533.64	15,220,997.08	48,446,858.49	(326,324.85)	-0.7%
Clerical, Technical and Office Salaries		2400	23,274,457.97	23,274,457.97	7,119,557.83	24,541,994.63	(1,267,536.66)	-5.4%
Other Classified Salaries		2900	1,644,764.28	1,644,764.28	352,757.96	1,708,523.12	(63,758.84)	-3.9%
TOTAL, CLASSIFIED SALARIES			139,778,619.31	139,778,619.31	43,205,096.78	147,547,497.26	(7,768,877.95)	-5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,620,811.52	73,620,811.52	15,162,569.72	76,009,817.23	(2,389,005.71)	-3.2%
PERS		3201-3202	38,005,195.09	38,005,195.09	11,023,281.01	39,413,347.55	(1,408,152.46)	-3.7%
OASDI/Medicare/Alternative		3301-3302	17,045,920.78	17,045,920.78	4,381,006.52	16,729,130.53	316,790.25	1.9%
Health and Welfare Benefits		3401-3402	93,426,995.76	93,426,995.76	27,705,955.08	93,826,292.04	(399,296.28)	-0.4%
Unemployment Insurance		3501-3502	344,066.45	344,066.45	96,331.39	381,513.57	(37,447.12)	-10.9%
Workers' Compensation		3601-3602	14,828,961.19	14,828,961.19	4,498,235.39	15,662,833.68	(833,872.49)	-5.6%
OPEB, Allocated		3701-3702	1,891.10	1,891.10	85,844.14	2,011.10	(120.00)	-6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,205,903.44	3,205,903.44	1,102,745.98	3,467,282.65	(261,379.21)	-8.2%
TOTAL, EMPLOYEE BENEFITS			240,479,745.33	240,479,745.33	64,055,969.23	245,492,228.35	(5,012,483.02)	-2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,907,776.72	9,907,776.72	2,500,475.17	8,807,345.57	1,100,431.15	11.1%
Books and Other Reference Materials		4200	2,691,699.48	2,691,699.48	1,611,352.48	2,283,804.01	407,895.47	15.2%
Materials and Supplies		4300	37,788,443.94	37,788,443.94	2,568,639.29	52,180,149.20	(14,391,705.26)	-38.1%
Noncapitalized Equipment		4400	7,260,361.26	7,260,361.26	333,363.52	8,129,953.58	(869,592.32)	-12.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,648,281.40	57,648,281.40	7,013,830.46	71,401,252.36	(13,752,970.96)	-23.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,237,812.73	9,237,812.73	1,355,971.56	50,460,709.12	(41,222,896.39)	-446.2%
Travel and Conferences		5200	371,859.69	371,859.69	134,970.36	1,353,124.98	(981,265.29)	-263.9%
Dues and Memberships		5300	419,583.31	419,583.31	282,233.65	981,679.72	(562,096.41)	-134.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,760,444.89	16,760,444.89	3,643,527.84	17,040,444.89	(280,000.00)	-1.7%

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Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,109,421.69	6,109,421.69	2,229,002.44	7,058,342.48	(948,920.79)	-15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	102,127.00	102,127.00	302,341.37	101,127.00	1,000.00	1.0%
Professional/Consulting Services and Operating Expenditures		5800	96,671,169.53	96,671,169.53	21,477,794.37	133,886,461.92	(37,215,292.39)	-38.5%
Communications		5900	71,097,463.00	71,097,463.00	960,770.37	3,759,129.81	67,338,333.19	94.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,769,881.84	200,769,881.84	30,386,611.96	214,641,019.92	(13,871,138.08)	-6.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	336,743.46	(336,743.46)	New
Buildings and Improvements of Buildings		6200	816,054.00	816,054.00	1,435,327.78	8,688,596.19	(7,872,542.19)	-964.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,241,823.68	1,241,823.68	136,716.29	2,525,518.33	(1,283,694.65)	-103.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,057,877.68	2,057,877.68	1,572,044.07	11,550,857.98	(9,492,980.30)	-461.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	26,000.00	26,000.00	5,812.00	26,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	5,911,683.21	5,911,683.21	68,022.95	6,653,289.61	(741,606.40)	-12.5%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,937,683.21	5,937,683.21	73,834.95	6,679,289.61	(741,606.40)	-12.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,104,928.28)	(2,104,928.28)	(427,133.85)	(2,560,347.17)	455,418.89	-21.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,104,928.28)	(2,104,928.28)	(427,133.85)	(2,560,347.17)	455,418.89	-21.6%
TOTAL, EXPENDITURES			916,475,486.46	916,475,486.46	228,142,868.15	978,058,975.57	(61,583,489.11)	-6.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,985,000.00)	(2,985,000.00)	0.00	(2,985,000.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	24,711,415.23
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	9,513,762.00
6211	Literacy Coaches and Reading Specialists Grant Program	7,660,814.79
6300	Lottery: Instructional Materials	1,647,967.74
6332	CA Community Schools Partnership Act - Implementation Grant	2,337,825.99
6383	Golden State Pathways Program	8,858,291.84
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	6,747,749.13
7339	Dual Enrollment Opportunities	27,500.00
7399	LCFF Equity Multiplier	4,991,955.43
7412	A-G Access/Success Grant	194,772.24
7413	A-G Learning Loss Mitigation Grant	139,810.89
7435	Learning Recovery Emergency Block Grant	18,207,012.88
7810	Other Restricted State	1,757,678.67
8210	Student Activity Funds	353,036.42
9010	Other Restricted Local	20,685,799.28
Total, Restricted Balance		107,835,392.53

FORM 11
ADULT EDUCATION
FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,025,489.00	2,025,489.00	0.00	2,232,548.31	207,059.31	10.2%
3) Other State Revenue		8300-8599	3,203,994.31	3,203,994.31	0.00	3,150,623.05	(53,371.26)	-1.7%
4) Other Local Revenue		8600-8799	137,552.05	137,552.05	36,636.75	137,552.05	0.00	0.0%
5) TOTAL, REVENUES			5,367,035.36	5,367,035.36	36,636.75	5,520,723.41		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,983,681.53	1,983,681.53	540,022.04	1,941,105.26	42,576.27	2.1%
2) Classified Salaries		2000-2999	472,398.69	472,398.69	194,508.95	691,010.66	(218,611.97)	-46.3%
3) Employee Benefits		3000-3999	1,174,303.50	1,174,303.50	336,289.96	1,399,503.47	(225,199.97)	-19.2%
4) Books and Supplies		4000-4999	607,109.50	607,109.50	10,876.57	578,602.19	28,507.31	4.7%
5) Services and Other Operating Expenditures		5000-5999	947,521.00	947,521.00	158,262.67	1,019,849.78	(72,328.78)	-7.6%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	117,589.37	117,589.37	23,618.72	117,589.37	0.00	0.0%
9) TOTAL, EXPENDITURES			5,312,603.59	5,312,603.59	1,263,578.91	5,757,660.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,431.77	54,431.77	(1,226,942.16)	(236,937.32)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,431.77	54,431.77	(1,226,942.16)	(236,937.32)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	293,893.13	293,893.13		239,165.46	(54,727.67)	-18.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			293,893.13	293,893.13		239,165.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			293,893.13	293,893.13		239,165.46		
2) Ending Balance, June 30 (E + F1e)			348,324.90	348,324.90		2,228.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	348,324.90	348,324.90		2,228.14		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,025,489.00	2,025,489.00	0.00	2,232,548.31	207,059.31	10.2%
TOTAL, FEDERAL REVENUE			2,025,489.00	2,025,489.00	0.00	2,232,548.31	207,059.31	10.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,022,863.00	3,022,863.00	0.00	3,022,863.00	0.00	0.0%
All Other State Revenue	All Other	8590	181,131.31	181,131.31	0.00	127,760.05	(53,371.26)	-29.5%
TOTAL, OTHER STATE REVENUE			3,203,994.31	3,203,994.31	0.00	3,150,623.05	(53,371.26)	-1.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,686.50	3,686.50	3,595.75	3,686.50	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,613.00	3,613.00	(63.00)	3,613.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	130,252.55	130,252.55	33,104.00	130,252.55	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			137,552.05	137,552.05	36,636.75	137,552.05	0.00	0.0%
TOTAL, REVENUES			5,367,035.36	5,367,035.36	36,636.75	5,520,723.41		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,634,960.82	1,634,960.82	423,781.80	1,592,384.54	42,576.28	2.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	348,720.71	348,720.71	116,240.24	348,720.72	(.01)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,983,681.53	1,983,681.53	540,022.04	1,941,105.26	42,576.27	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	75,568.90	75,568.90	34,488.87	75,568.90	0.00	0.0%
Classified Support Salaries		2200	10,811.59	10,811.59	26,918.96	136,382.06	(125,570.47)	-1,161.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	386,018.20	386,018.20	133,101.12	479,059.70	(93,041.50)	-24.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			472,398.69	472,398.69	194,508.95	691,010.66	(218,611.97)	-46.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	510,398.06	510,398.06	100,413.06	530,016.17	(19,618.11)	-3.8%
PERS		3201-3202	119,593.40	119,593.40	39,976.31	164,337.52	(44,744.12)	-37.4%
OASDI/Medicare/Alternative		3301-3302	67,962.11	67,962.11	22,171.07	86,314.94	(18,352.83)	-27.0%
Health and Welfare Benefits		3401-3402	371,020.87	371,020.87	138,665.04	477,709.25	(106,688.38)	-28.8%
Unemployment Insurance		3501-3502	2,407.79	2,407.79	683.82	3,384.32	(976.53)	-40.6%
Workers' Compensation		3601-3602	88,173.27	88,173.27	26,251.27	101,929.10	(13,755.83)	-15.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,748.00	14,748.00	8,129.39	35,812.17	(21,064.17)	-142.8%
TOTAL, EMPLOYEE BENEFITS			1,174,303.50	1,174,303.50	336,289.96	1,399,503.47	(225,199.97)	-19.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	528,676.50	528,676.50	10,876.57	500,169.19	28,507.31	5.4%
Noncapitalized Equipment		4400	78,433.00	78,433.00	0.00	78,433.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			607,109.50	607,109.50	10,876.57	578,602.19	28,507.31	4.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Travel and Conferences		5200	47,500.00	47,500.00	1,125.65	47,500.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,270.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	863,521.00	863,521.00	155,867.02	935,849.78	(72,328.78)	-8.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			947,521.00	947,521.00	158,262.67	1,019,849.78	(72,328.78)	-7.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	117,589.37	117,589.37	23,618.72	117,589.37	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			117,589.37	117,589.37	23,618.72	117,589.37	0.00	0.0%
TOTAL, EXPENDITURES			5,312,603.59	5,312,603.59	1,263,578.91	5,757,660.73		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	2,228.14
Total, Restricted Balance		2,228.14

FORM 12
CHILD DEVELOPMENT
FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	992,435.74	992,435.74	998,535.12	1,012,404.74	19,969.00	2.0%
3) Other State Revenue		8300-8599	24,925,250.03	24,925,250.03	10,050,274.92	25,024,452.54	99,202.51	0.4%
4) Other Local Revenue		8600-8799	15,282,721.20	15,282,721.20	(2,869,198.88)	15,483,007.84	200,286.64	1.3%
5) TOTAL, REVENUES			41,200,406.97	41,200,406.97	8,179,611.16	41,519,865.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,230,813.38	12,230,813.38	3,647,011.39	12,461,256.43	(230,443.05)	-1.9%
2) Classified Salaries		2000-2999	8,220,673.45	8,220,673.45	2,371,302.47	8,509,136.15	(288,462.70)	-3.5%
3) Employee Benefits		3000-3999	12,855,195.40	12,855,195.40	3,279,880.47	12,389,959.41	465,235.99	3.6%
4) Books and Supplies		4000-4999	5,759,867.39	5,759,867.39	383,619.21	6,389,909.66	(630,042.27)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	3,391,898.18	3,391,898.18	687,410.62	6,842,008.18	(3,450,110.00)	-101.7%
6) Capital Outlay		6000-6999	4,690,594.35	4,690,594.35	655,016.93	4,436,208.35	254,386.00	5.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,463,847.38	1,463,847.38	275,005.67	1,562,358.86	(98,511.48)	-6.7%
9) TOTAL, EXPENDITURES			48,612,889.53	48,612,889.53	11,299,246.76	52,590,837.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,412,482.56)	(7,412,482.56)	(3,119,635.60)	(11,070,971.92)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,412,482.56)	(7,412,482.56)	(3,119,635.60)	(11,070,971.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,654,208.10	18,654,208.10		22,501,086.42	3,846,878.32	20.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,654,208.10	18,654,208.10		22,501,086.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,654,208.10	18,654,208.10		22,501,086.42		
2) Ending Balance, June 30 (E + F1e)			11,241,725.54	11,241,725.54		11,430,114.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,241,725.54	11,241,725.54		11,430,114.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	992,435.74	992,435.74	998,535.12	1,012,404.74	19,969.00	2.0%
TOTAL, FEDERAL REVENUE			992,435.74	992,435.74	998,535.12	1,012,404.74	19,969.00	2.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	23,519,500.05	23,519,500.05	7,085,061.33	22,554,438.37	(965,061.68)	-4.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,405,749.98	1,405,749.98	2,965,213.59	2,470,014.17	1,064,264.19	75.7%
TOTAL, OTHER STATE REVENUE			24,925,250.03	24,925,250.03	10,050,274.92	25,024,452.54	99,202.51	0.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	900,000.00	900,000.00	313,430.20	900,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	211,945.20	211,945.20	(174,914.00)	211,945.20	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	2,200.00	100,000.00	100,000.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	14,170,776.00	14,170,776.00	(3,009,915.08)	14,271,062.64	100,286.64	0.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,282,721.20	15,282,721.20	(2,869,198.88)	15,483,007.84	200,286.64	1.3%
TOTAL, REVENUES			41,200,406.97	41,200,406.97	8,179,611.16	41,519,865.12		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,081,617.37	10,081,617.37	2,908,379.06	10,303,892.47	(222,275.10)	-2.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,149,196.01	2,149,196.01	738,632.33	2,157,363.96	(8,167.95)	-0.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,230,813.38	12,230,813.38	3,647,011.39	12,461,256.43	(230,443.05)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,015,632.56	5,015,632.56	1,406,688.69	4,833,670.91	181,961.65	3.6%
Classified Support Salaries		2200	690,175.76	690,175.76	166,337.80	734,221.52	(44,045.76)	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	1,162,861.55	1,162,861.55	340,931.74	1,266,134.46	(103,272.91)	-8.9%
Clerical, Technical and Office Salaries		2400	1,352,003.58	1,352,003.58	417,416.30	1,635,181.32	(283,177.74)	-20.9%
Other Classified Salaries		2900	0.00	0.00	39,927.94	39,927.94	(39,927.94)	New
TOTAL, CLASSIFIED SALARIES			8,220,673.45	8,220,673.45	2,371,302.47	8,509,136.15	(288,462.70)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	2,689,068.55	2,689,068.55	538,707.88	2,672,339.98	16,728.57	0.6%
PERS		3201-3202	2,614,144.21	2,614,144.21	767,516.08	2,569,773.99	44,370.22	1.7%
OASDI/Medicare/Alternative		3301-3302	1,063,370.86	1,063,370.86	274,304.67	1,012,258.84	51,112.02	4.8%
Health and Welfare Benefits		3401-3402	5,677,061.85	5,677,061.85	1,460,251.54	5,342,236.48	334,825.37	5.9%
Unemployment Insurance		3501-3502	17,907.36	17,907.36	4,552.88	16,883.38	1,023.98	5.7%
Workers' Compensation		3601-3602	734,207.74	734,207.74	215,664.16	717,939.06	16,268.68	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	59,434.83	59,434.83	18,883.26	58,527.68	907.15	1.5%
TOTAL, EMPLOYEE BENEFITS			12,855,195.40	12,855,195.40	3,279,880.47	12,389,959.41	465,235.99	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	415,323.04	415,323.04	0.00	415,323.04	0.00	0.0%
Materials and Supplies		4300	3,865,826.51	3,865,826.51	345,744.00	4,804,324.05	(938,497.54)	-24.3%
Noncapitalized Equipment		4400	1,478,717.84	1,478,717.84	37,875.21	1,170,262.57	308,455.27	20.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,759,867.39	5,759,867.39	383,619.21	6,389,909.66	(630,042.27)	-10.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,000.00	5,000.00	0.00	943,529.00	(938,529.00)	-18,770.6%
Travel and Conferences		5200	250,000.00	250,000.00	45,506.99	222,846.00	27,154.00	10.9%
Dues and Memberships		5300	1,500.00	1,500.00	798.25	2,000.00	(500.00)	-33.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	316,000.00	316,000.00	82,899.62	316,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,200.00	80,200.00	76,584.34	180,200.00	(100,000.00)	-124.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,451,949.00	1,451,949.00	136,694.40	1,361,349.00	90,600.00	6.2%
Professional/Consulting Services and								
Operating Expenditures		5800	1,287,249.18	1,287,249.18	344,927.02	3,816,084.18	(2,528,835.00)	-196.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,391,898.18	3,391,898.18	687,410.62	6,842,008.18	(3,450,110.00)	-101.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,680,594.35	4,680,594.35	655,016.93	4,426,208.35	254,386.00	5.4%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,690,594.35	4,690,594.35	655,016.93	4,436,208.35	254,386.00	5.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,463,847.38	1,463,847.38	275,005.67	1,562,358.86	(98,511.48)	-6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,463,847.38	1,463,847.38	275,005.67	1,562,358.86	(98,511.48)	-6.7%
TOTAL, EXPENDITURES			48,612,889.53	48,612,889.53	11,299,246.76	52,590,837.04		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	238,715.43
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	826,125.08
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	456,395.41
6130	Early Education: Center-Based Reserve Account	4,148,263.15
7810	Other Restricted State	2,898,256.13
9010	Other Restricted Local	2,862,359.30
Total, Restricted Balance		11,430,114.50

FORM 13
CAFETERIA SPECIAL
REVENUE FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,227,756.00	22,227,756.00	1,037,921.98	22,227,756.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,482,088.01	7,482,088.01	48,886.33	7,482,088.01	0.00	0.0%
4) Other Local Revenue		8600-8799	1,540,597.70	1,540,597.70	162,845.61	1,540,597.70	0.00	0.0%
5) TOTAL, REVENUES			31,250,441.71	31,250,441.71	1,249,653.92	31,250,441.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,007,771.48	10,007,771.48	3,059,816.64	10,445,834.44	(438,062.96)	-4.4%
3) Employee Benefits		3000-3999	7,799,343.69	7,799,343.69	1,929,489.62	7,302,340.37	497,003.32	6.4%
4) Books and Supplies		4000-4999	25,975,218.48	25,975,218.48	4,136,541.54	36,324,917.36	(10,349,698.88)	-39.8%
5) Services and Other Operating Expenditures		5000-5999	1,359,224.00	1,359,224.00	366,063.54	4,269,541.00	(2,910,317.00)	-214.1%
6) Capital Outlay		6000-6999	6,260,000.00	6,260,000.00	399,700.90	4,433,000.00	1,827,000.00	29.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	523,491.53	523,491.53	128,509.46	880,398.94	(356,907.41)	-68.2%
9) TOTAL, EXPENDITURES			51,925,049.18	51,925,049.18	10,020,121.70	63,656,032.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,674,607.47)	(20,674,607.47)	(8,770,467.78)	(32,405,590.40)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,674,607.47)	(20,674,607.47)	(8,770,467.78)	(32,405,590.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,739,036.65	31,739,036.65		43,536,662.43	11,797,625.78	37.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,739,036.65	31,739,036.65		43,536,662.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,739,036.65	31,739,036.65		43,536,662.43		
2) Ending Balance, June 30 (E + F1e)			11,064,429.18	11,064,429.18		11,131,072.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,064,429.18	11,064,429.18		11,131,072.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	22,227,756.00	22,227,756.00	1,037,921.98	22,227,756.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,227,756.00	22,227,756.00	1,037,921.98	22,227,756.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,458,014.00	7,458,014.00	48,886.33	7,458,014.00	0.00	0.0%
All Other State Revenue		8590	24,074.01	24,074.01	0.00	24,074.01	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,482,088.01	7,482,088.01	48,886.33	7,482,088.01	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	26,500.00	26,500.00	463.00	26,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,300,000.00	1,300,000.00	422,383.09	1,300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	198,542.70	198,542.70	(265,579.00)	198,542.70	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,555.00	15,555.00	5,578.52	15,555.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,540,597.70	1,540,597.70	162,845.61	1,540,597.70	0.00	0.0%
TOTAL, REVENUES			31,250,441.71	31,250,441.71	1,249,653.92	31,250,441.71		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,953,051.57	6,953,051.57	2,207,185.28	7,449,729.65	(496,678.08)	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	2,686,597.90	2,686,597.90	740,338.52	2,621,697.90	64,900.00	2.4%
Clerical, Technical and Office Salaries		2400	368,122.01	368,122.01	112,292.84	374,406.89	(6,284.88)	-1.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,007,771.48	10,007,771.48	3,059,816.64	10,445,834.44	(438,062.96)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	53,857.63	53,857.63	9,927.88	53,857.63	0.00	0.0%
PERS		3201-3202	2,574,660.67	2,574,660.67	696,055.22	2,574,660.67	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	725,337.37	725,337.37	219,696.38	736,975.88	(11,638.51)	-1.6%
Health and Welfare Benefits		3401-3402	3,745,922.46	3,745,922.46	793,066.92	3,165,371.95	580,550.51	15.5%
Unemployment Insurance		3501-3502	8,826.53	8,826.53	2,443.98	8,853.92	(27.39)	-0.3%
Workers' Compensation		3601-3602	359,278.78	359,278.78	109,809.50	361,160.07	(1,881.29)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	331,460.25	331,460.25	98,489.74	401,460.25	(70,000.00)	-21.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			7,799,343.69	7,799,343.69	1,929,489.62	7,302,340.37	497,003.32	6.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,377,971.79	3,377,971.79	253,288.97	2,692,545.56	685,426.23	20.3%
Noncapitalized Equipment		4400	50,000.00	50,000.00	61,557.05	223,940.36	(173,940.36)	-347.9%
Food		4700	22,547,246.69	22,547,246.69	3,821,695.52	33,408,431.44	(10,861,184.75)	-48.2%
TOTAL, BOOKS AND SUPPLIES			25,975,218.48	25,975,218.48	4,136,541.54	36,324,917.36	(10,349,698.88)	-39.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	0.00	40,000.00	(25,000.00)	-166.7%
Dues and Memberships		5300	300.00	300.00	495.00	800.00	(500.00)	-166.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,231,000.00	2,231,000.00	265,797.54	2,652,000.00	(421,000.00)	-18.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,554,076.00)	(1,554,076.00)	(439,035.77)	(1,462,476.00)	(91,600.00)	5.9%
Professional/Consulting Services and								
Operating Expenditures		5800	666,000.00	666,000.00	538,806.77	3,038,217.00	(2,372,217.00)	-356.2%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,359,224.00	1,359,224.00	366,063.54	4,269,541.00	(2,910,317.00)	-214.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Equipment		6400	5,960,000.00	5,960,000.00	399,700.90	4,133,000.00	1,827,000.00	30.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,260,000.00	6,260,000.00	399,700.90	4,433,000.00	1,827,000.00	29.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	523,491.53	523,491.53	128,509.46	880,398.94	(356,907.41)	-68.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			523,491.53	523,491.53	128,509.46	880,398.94	(356,907.41)	-68.2%
TOTAL, EXPENDITURES			51,925,049.18	51,925,049.18	10,020,121.70	63,656,032.11		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,006,865.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	48,890.08
9010	Other Restricted Local	5,075,316.27
Total, Restricted Balance		11,131,072.03

FORM 14
DEFERRED
MAINTENANCE FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204,991.00	204,991.00	(1,159.15)	204,991.00	0.00	0.0%
5) TOTAL, REVENUES			204,991.00	204,991.00	(1,159.15)	204,991.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,929,441.66	3,929,441.66	929,065.03	3,929,441.66	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,929,441.66	3,929,441.66	929,065.03	3,929,441.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,724,450.66)	(3,724,450.66)	(930,224.18)	(3,724,450.66)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.00	3,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(724,450.66)	(724,450.66)	(930,224.18)	(724,450.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	929,441.66	929,441.66		1,931,138.30	1,001,696.64	107.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			929,441.66	929,441.66		1,931,138.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			929,441.66	929,441.66		1,931,138.30		
2) Ending Balance, June 30 (E + F1e)			204,991.00	204,991.00		1,206,687.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	204,991.00	204,991.00		1,206,687.64		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	20,789.85	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,991.00	4,991.00	(21,949.00)	4,991.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			204,991.00	204,991.00	(1,159.15)	204,991.00	0.00	0.0%
TOTAL, REVENUES			204,991.00	204,991.00	(1,159.15)	204,991.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,929,441.66	3,929,441.66	929,065.03	3,929,441.66	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,929,441.66	3,929,441.66	929,065.03	3,929,441.66	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,929,441.66	3,929,441.66	929,065.03	3,929,441.66		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,000,000.00	3,000,000.00	0.00	3,000,000.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,206,687.64
Total, Restricted Balance		1,206,687.64

FORM 21
BUILDING FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,242.82	11,242.82	0.00	11,242.82	0.00	0.0%
4) Other Local Revenue		8600-8799	9,140,905.10	9,140,905.10	862,513.28	9,118,421.90	(22,483.20)	-0.2%
5) TOTAL, REVENUES			9,152,147.92	9,152,147.92	862,513.28	9,129,664.72		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,225,658.28	3,225,658.28	1,040,182.36	3,250,406.17	(24,747.89)	-0.8%
3) Employee Benefits		3000-3999	1,660,159.12	1,660,159.12	500,459.31	1,680,096.94	(19,937.82)	-1.2%
4) Books and Supplies		4000-4999	71,085.52	71,085.52	0.00	123,338.70	(52,253.18)	-73.5%
5) Services and Other Operating Expenditures		5000-5999	3,000,000.00	3,000,000.00	745,093.75	6,737,873.18	(3,737,873.18)	-124.6%
6) Capital Outlay		6000-6999	94,568,708.24	94,568,708.24	14,082,587.46	109,404,544.57	(14,835,836.33)	-15.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			102,525,611.16	102,525,611.16	16,368,322.88	121,196,259.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,373,463.24)	(93,373,463.24)	(15,505,809.60)	(112,066,594.84)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,373,463.24)	(93,373,463.24)	(15,505,809.60)	(112,066,594.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	174,431,475.77	174,431,475.77		225,821,884.78	51,390,409.01	29.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,431,475.77	174,431,475.77		225,821,884.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,431,475.77	174,431,475.77		225,821,884.78		
2) Ending Balance, June 30 (E + F1e)			81,058,012.53	81,058,012.53		113,755,289.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	81,058,012.53	81,058,012.53		113,755,289.94		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	11,242.82	11,242.82	0.00	11,242.82	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,242.82	11,242.82	0.00	11,242.82	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,628,000.00	7,628,000.00	2,428,888.57	7,610,000.00	(18,000.00)	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,362,905.10	1,362,905.10	(1,570,687.00)	1,358,421.90	(4,483.20)	-0.3%
Other Local Revenue								
All Other Local Revenue		8699	150,000.00	150,000.00	4,311.71	150,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,140,905.10	9,140,905.10	862,513.28	9,118,421.90	(22,483.20)	-0.2%
TOTAL, REVENUES			9,152,147.92	9,152,147.92	862,513.28	9,129,664.72		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	60,626.13	112,548.27	(112,548.27)	New
Classified Supervisors' and Administrators' Salaries		2300	2,970,795.33	2,970,795.33	895,276.63	2,882,994.95	87,800.38	3.0%
Clerical, Technical and Office Salaries		2400	254,862.95	254,862.95	84,279.60	254,862.95	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,225,658.28	3,225,658.28	1,040,182.36	3,250,406.17	(24,747.89)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,368.18	37,368.18	8,708.44	37,368.18	0.00	0.0%
PERS		3201-3202	827,998.36	827,998.36	243,397.08	828,357.53	(359.17)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	236,762.13	236,762.13	75,881.72	242,575.32	(5,813.19)	-2.5%
Health and Welfare Benefits		3401-3402	429,706.56	429,706.56	131,090.16	440,239.13	(10,532.57)	-2.5%
Unemployment Insurance		3501-3502	2,931.57	2,931.57	885.62	3,139.79	(208.22)	-7.1%
Workers' Compensation		3601-3602	115,801.14	115,801.14	37,346.05	118,825.81	(3,024.67)	-2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,591.18	9,591.18	3,150.24	9,591.18	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,660,159.12	1,660,159.12	500,459.31	1,680,096.94	(19,937.82)	-1.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	71,085.52	71,085.52	0.00	123,338.70	(52,253.18)	-73.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			71,085.52	71,085.52	0.00	123,338.70	(52,253.18)	-73.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	80,071.82	134,438.49	(134,438.49)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000,000.00	3,000,000.00	665,021.93	6,603,434.69	(3,603,434.69)	-120.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000,000.00	3,000,000.00	745,093.75	6,737,873.18	(3,737,873.18)	-124.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	94,568,708.24	94,568,708.24	13,811,363.16	108,904,544.57	(14,335,836.33)	-15.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	271,224.30	500,000.00	(500,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			94,568,708.24	94,568,708.24	14,082,587.46	109,404,544.57	(14,835,836.33)	-15.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			102,525,611.16	102,525,611.16	16,368,322.88	121,196,259.56		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	113,755,289.94
Total, Restricted Balance		113,755,289.94

FUND 25
CAPITAL FACILITIES
FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	818,247.00	818,247.00	168,318.05	818,247.00	0.00	0.0%
5) TOTAL, REVENUES			818,247.00	818,247.00	168,318.05	818,247.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	199.68	4,977.45	(4,977.45)	New
3) Employee Benefits		3000-3999	0.00	0.00	22.55	22.55	(22.55)	New
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	15,500.00	60,000.00	(60,000.00)	New
6) Capital Outlay		6000-6999	2,167,590.00	2,167,590.00	269,805.09	8,649,774.26	(6,482,184.26)	-299.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,167,590.00	2,167,590.00	285,527.32	8,714,774.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,349,343.00)	(1,349,343.00)	(117,209.27)	(7,896,527.26)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,349,343.00)	(1,349,343.00)	(117,209.27)	(7,896,527.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,508,201.29	18,508,201.29		23,165,429.22	4,657,227.93	25.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,508,201.29	18,508,201.29		23,165,429.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,508,201.29	18,508,201.29		23,165,429.22		
2) Ending Balance, June 30 (E + F1e)			17,158,858.29	17,158,858.29		15,268,901.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	17,158,858.29	17,158,858.29		15,268,901.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700,000.00	700,000.00	239,208.11	700,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	118,247.00	118,247.00	(150,414.00)	118,247.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	79,523.94	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			818,247.00	818,247.00	168,318.05	818,247.00	0.00	0.0%
TOTAL, REVENUES			818,247.00	818,247.00	168,318.05	818,247.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	199.68	4,977.45	(4,977.45)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	199.68	4,977.45	(4,977.45)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	15.28	15.28	(15.28)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	.10	.10	(.10)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	7.17	7.17	(7.17)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	22.55	22.55	(22.55)	New
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	15,500.00	60,000.00	(60,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	15,500.00	60,000.00	(60,000.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,167,590.00	2,167,590.00	269,805.09	8,649,774.26	(6,482,184.26)	-299.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,167,590.00	2,167,590.00	269,805.09	8,649,774.26	(6,482,184.26)	-299.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,167,590.00	2,167,590.00	285,527.32	8,714,774.26		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	15,268,901.96
Total, Restricted Balance		15,268,901.96

FORM 35
COUNTY SCHOOL
FACILITIES FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	399,058.40	399,058.40	31,135.53	399,058.40	0.00	0.0%
5) TOTAL, REVENUES			399,058.40	399,058.40	31,135.53	399,058.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	26,400.00	62,250.00	(62,250.00)	New
6) Capital Outlay		6000-6999	2,073,272.43	2,073,272.43	78,668.88	2,151,334.73	(78,062.30)	-3.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,073,272.43	2,073,272.43	105,068.88	2,213,584.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,674,214.03)	(1,674,214.03)	(73,933.35)	(1,814,526.33)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,674,214.03)	(1,674,214.03)	(73,933.35)	(1,814,526.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,530,704.51	8,530,704.51		9,295,634.64	764,930.13	9.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,530,704.51	8,530,704.51		9,295,634.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,530,704.51	8,530,704.51		9,295,634.64		
2) Ending Balance, June 30 (E + F1e)			6,856,490.48	6,856,490.48		7,481,108.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,856,490.48	6,856,490.48		7,481,108.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	102,426.53	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	99,058.40	99,058.40	(71,291.00)	99,058.40	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			399,058.40	399,058.40	31,135.53	399,058.40	0.00	0.0%
TOTAL, REVENUES			399,058.40	399,058.40	31,135.53	399,058.40		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	26,400.00	62,250.00	(62,250.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	26,400.00	62,250.00	(62,250.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,073,272.43	2,073,272.43	78,668.88	2,151,334.73	(78,062.30)	-3.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,073,272.43	2,073,272.43	78,668.88	2,151,334.73	(78,062.30)	-3.8%
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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,073,272.43	2,073,272.43	105,068.88	2,213,584.73		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	7,476,611.11
9010	Other Restricted Local	4,497.20
Total, Restricted Balance		7,481,108.31

FORM 40
SPECIAL RESERVE
FUND FOR CAPITAL
OUTLAY PROJECTS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	780,122.00	780,122.00	15,650.57	254,605.00	(525,517.00)	-67.4%
5) TOTAL, REVENUES			780,122.00	780,122.00	15,650.57	254,605.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	119,430.18	119,430.18	(119,430.18)	New
3) Employee Benefits		3000-3999	0.00	0.00	13,786.96	13,786.96	(13,786.96)	New
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,535,517.00	1,535,517.00	255,540.37	2,436,482.50	(900,965.50)	-58.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,535,517.00	1,535,517.00	388,757.51	2,569,699.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(755,395.00)	(755,395.00)	(373,106.94)	(2,315,094.64)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(755,395.00)	(755,395.00)	(373,106.94)	(2,315,094.64)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,346,292.85	2,346,292.85		4,309,274.44	1,962,981.59	83.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,346,292.85	2,346,292.85		4,309,274.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,346,292.85	2,346,292.85		4,309,274.44		
2) Ending Balance, June 30 (E + F1e)			1,590,897.85	1,590,897.85		1,994,179.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,590,897.85	1,590,897.85		1,994,179.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	220,000.00	220,000.00	50,483.43	220,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	34,605.00	34,605.00	(36,092.00)	34,605.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	525,517.00	525,517.00	1,259.14	0.00	(525,517.00)	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			780,122.00	780,122.00	15,650.57	254,605.00	(525,517.00)	-67.4%
TOTAL, REVENUES			780,122.00	780,122.00	15,650.57	254,605.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	117,850.18	117,850.18	(117,850.18)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	1,580.00	1,580.00	(1,580.00)	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	119,430.18	119,430.18	(119,430.18)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	430.88	430.88	(430.88)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	9,007.16	9,007.16	(9,007.16)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	.86	.86	(.86)	New
Unemployment Insurance		3501-3502	0.00	0.00	60.52	60.52	(60.52)	New
Workers' Compensation		3601-3602	0.00	0.00	4,287.54	4,287.54	(4,287.54)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	13,786.96	13,786.96	(13,786.96)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,535,517.00	1,535,517.00	255,540.37	2,436,482.50	(900,965.50)	-58.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,535,517.00	1,535,517.00	255,540.37	2,436,482.50	(900,965.50)	-58.7%
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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,535,517.00	1,535,517.00	388,757.51	2,569,699.64		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	1,994,179.80
Total, Restricted Balance		1,994,179.80

FORM 51
BOND INTEREST &
REDEMPTION FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,095,820.00	1,095,820.00	547,911.29	1,095,820.00	0.00	0.0%
3) Other State Revenue		8300-8599	308,000.00	308,000.00	0.00	301,000.00	(7,000.00)	-2.3%
4) Other Local Revenue		8600-8799	80,235,339.00	80,235,339.00	5,067,226.53	94,123,897.00	13,888,558.00	17.3%
5) TOTAL, REVENUES			81,639,159.00	81,639,159.00	5,615,137.82	95,520,717.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	107,565,449.00	107,565,449.00	84,783,709.15	107,568,449.00	(3,000.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			107,565,449.00	107,565,449.00	84,783,709.15	107,568,449.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,926,290.00)	(25,926,290.00)	(79,168,571.33)	(12,047,732.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,926,290.00)	(25,926,290.00)	(79,168,571.33)	(12,047,732.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	98,980,212.12	98,980,212.12		113,857,961.08	14,877,748.96	15.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,980,212.12	98,980,212.12		113,857,961.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,980,212.12	98,980,212.12		113,857,961.08		
2) Ending Balance, June 30 (E + F1e)			73,053,922.12	73,053,922.12		101,810,229.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	73,053,922.12	73,053,922.12		101,810,229.08		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,095,820.00	1,095,820.00	547,911.29	1,095,820.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,095,820.00	1,095,820.00	547,911.29	1,095,820.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	308,000.00	308,000.00	0.00	301,000.00	(7,000.00)	-2.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			308,000.00	308,000.00	0.00	301,000.00	(7,000.00)	-2.3%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	70,475,124.00	70,475,124.00	1,115,695.79	84,082,482.00	13,607,358.00	19.3%
Unsecured Roll		8612	3,700,000.00	3,700,000.00	2,630,652.06	3,600,000.00	(100,000.00)	-2.7%
Prior Years' Taxes		8613	800,000.00	800,000.00	157,647.19	800,000.00	0.00	0.0%
Supplemental Taxes		8614	2,000,000.00	2,000,000.00	132,992.13	1,500,000.00	(500,000.00)	-25.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,096,000.00	2,096,000.00	626,791.93	2,977,200.00	881,200.00	42.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(760,767.51)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,164,215.00	1,164,215.00	1,164,214.94	1,164,215.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,235,339.00	80,235,339.00	5,067,226.53	94,123,897.00	13,888,558.00	17.3%
TOTAL, REVENUES			81,639,159.00	81,639,159.00	5,615,137.82	95,520,717.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	60,564,215.00	60,564,215.00	60,564,214.94	60,564,215.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	47,001,234.00	47,001,234.00	24,219,494.21	47,004,234.00	(3,000.00)	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			107,565,449.00	107,565,449.00	84,783,709.15	107,568,449.00	(3,000.00)	0.0%
TOTAL, EXPENDITURES			107,565,449.00	107,565,449.00	84,783,709.15	107,568,449.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	101,810,229.08
Total, Restricted Balance		101,810,229.08

FORM 67
SELF-INSURANCE
FUND FORM

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,981,666.41	32,981,666.41	6,525,468.49	31,930,811.94	(1,050,854.47)	-3.2%
5) TOTAL, REVENUES			32,981,666.41	32,981,666.41	6,525,468.49	31,930,811.94		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,169,556.05	1,169,556.05	416,554.45	1,119,219.41	50,336.64	4.3%
3) Employee Benefits		3000-3999	568,250.31	568,250.31	163,692.23	495,130.51	73,119.80	12.9%
4) Books and Supplies		4000-4999	155,424.68	155,424.68	51,166.83	328,914.33	(173,489.65)	-111.6%
5) Services and Other Operating Expenses		5000-5999	32,118,706.64	32,118,706.64	10,119,534.42	31,588,260.43	530,446.21	1.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			34,011,937.68	34,011,937.68	10,750,947.93	33,531,524.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1,030,271.27)	(1,030,271.27)	(4,225,479.44)	(1,600,712.74)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,030,271.27)	(1,030,271.27)	(4,225,479.44)	(1,600,712.74)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,327,946.80	1,327,946.80		1,603,971.44	276,024.64	20.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,327,946.80	1,327,946.80		1,603,971.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,327,946.80	1,327,946.80		1,603,971.44		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
2) Ending Net Position, June 30 (E + F1e)			297,675.53	297,675.53		3,258.70		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	297,675.53	297,675.53		3,258.70		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	(11,648.19)	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	39,046.00	39,046.00	(32,158.00)	39,046.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	32,792,620.41	32,792,620.41	6,517,210.20	31,741,765.94	(1,050,854.47)	-3.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	52,064.48	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,981,666.41	32,981,666.41	6,525,468.49	31,930,811.94	(1,050,854.47)	-3.2%
TOTAL, REVENUES			32,981,666.41	32,981,666.41	6,525,468.49	31,930,811.94		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	178,132.47	178,132.47	100,756.22	218,378.98	(40,246.51)	-22.6%
Classified Supervisors' and Administrators' Salaries		2300	917,880.38	917,880.38	290,351.35	826,033.87	91,846.51	10.0%
Clerical, Technical and Office Salaries		2400	73,543.20	73,543.20	25,446.88	74,806.56	(1,263.36)	-1.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,169,556.05	1,169,556.05	416,554.45	1,119,219.41	50,336.64	4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	315,170.17	315,170.17	81,759.91	263,265.88	51,904.29	16.5%
OASDI/Medicare/Alternative		3301-3302	76,742.11	76,742.11	27,196.78	67,299.58	9,442.53	12.3%
Health and Welfare Benefits		3401-3402	127,932.12	127,932.12	37,739.84	120,303.28	7,628.84	6.0%
Unemployment Insurance		3501-3502	1,270.84	1,270.84	386.56	1,087.70	183.14	14.4%
Workers' Compensation		3601-3602	41,987.07	41,987.07	14,893.14	38,026.07	3,961.00	9.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,148.00	5,148.00	1,716.00	5,148.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			568,250.31	568,250.31	163,692.23	495,130.51	73,119.80	12.9%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	67,924.68	67,924.68	40,726.81	262,414.33	(194,489.65)	-286.3%
Noncapitalized Equipment		4400	87,500.00	87,500.00	10,440.02	66,500.00	21,000.00	24.0%
TOTAL, BOOKS AND SUPPLIES			155,424.68	155,424.68	51,166.83	328,914.33	(173,489.65)	-111.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,500.00	4,500.00	900.00	6,500.00	(2,000.00)	-44.4%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Insurance		5400-5450	5,140,000.00	5,140,000.00	4,479,564.62	9,138,000.00	(3,998,000.00)	-77.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100.00	100.00	0.00	100.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,972,106.64	26,972,106.64	5,638,730.55	22,440,160.43	4,531,946.21	16.8%
Communications		5900	0.00	0.00	339.25	1,500.00	(1,500.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			32,118,706.64	32,118,706.64	10,119,534.42	31,588,260.43	530,446.21	1.7%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			34,011,937.68	34,011,937.68	10,750,947.93	33,531,524.68		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	3,258.70
Total, Restricted Net Position		3,258.70

FORM A1
AVERAGE DAILY
ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	30,763.60	30,763.60	30,563.12	30,563.12	(200.48)	-1.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	30,763.60	30,763.60	30,563.12	30,563.12	(200.48)	-1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	30,763.60	30,763.60	30,563.12	30,563.12	(200.48)	-1.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	9,996.38				0.00	
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	9,996.38	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	9,996.38	0.00	0.00	0.00	0.00	0.0%

FORM CASH CASH FLOW WORKSHEET

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			267,909,087.00	249,875,861.00	231,967,644.00	228,944,091.00	202,326,705.00	161,709,082.00	189,128,184.00	182,095,894.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		12,564,825.00	13,227,463.00	36,160,982.00	24,656,252.00	21,510,803.00	19,574,831.00	17,813,096.00	36,022,038.00
Property Taxes	8020-8079		29,373.00	8,473,781.00	7,401,537.00	0.00	281,139.00	51,072,974.00	28,265,944.00	36,178,456.00
Miscellaneous Funds	8080-8099		(2,939,082.00)	(5,289,611.00)	(3,526,407.00)	(3,519,575.00)	(3,612,891.00)	(3,612,891.00)	(1,754,415.00)	(3,612,891.00)
Federal Revenue	8100-8299		12,499,497.00	0.00	9,787.00	123,945.00	1,587,775.00	3,140,599.00	17,759,744.00	173,493.00
Other State Revenue	8300-8599		8,727,254.00	4,140,143.00	24,435,221.00	15,566,525.00	7,993,834.00	23,751,078.00	11,228,203.00	22,027,209.00
Other Local Revenue	8600-8799		(1,358,943.00)	5,472,034.00	6,261,224.00	4,739,650.00	4,223,072.00	19,148,360.00	19,281,157.00	6,806,565.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			29,522,924.00	26,023,810.00	70,742,344.00	41,566,797.00	31,983,732.00	113,074,951.00	92,593,729.00	97,594,870.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,082,181.00	24,254,417.00	25,886,990.00	26,039,027.00	26,178,848.00	24,087,073.00	24,087,073.00	24,087,073.00
Classified Salaries	2000-2999		7,348,425.00	9,883,219.00	12,164,105.00	13,809,349.00	13,911,437.00	12,799,925.00	12,799,925.00	12,799,925.00
Employee Benefits	3000-3999		7,181,921.00	17,477,401.00	19,340,338.00	20,056,309.00	20,233,661.00	22,289,354.00	22,289,354.00	22,289,354.00
Books and Supplies	4000-4999		158,360.00	890,866.00	3,786,766.00	2,177,838.00	1,986,285.00	5,184,072.00	5,184,072.00	5,184,072.00
Services	5000-5999		1,239,163.00	6,343,966.00	10,756,576.00	12,046,907.00	23,351,898.00	19,693,329.00	19,693,329.00	19,693,329.00
Capital Outlay	6000-6999		(4,207.00)	(5,378.00)	741,260.00	840,369.00	711,078.00	232,096.00	232,096.00	232,096.00
Other Outgo	7000-7499		1,038.00	149.00	(424,377.00)	69,891.00	25,226.00	168,488.00	168,488.00	168,488.00
Interfund Transfers Out	7600-7629					0.00			3,000,000.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			22,006,881.00	58,844,640.00	72,251,658.00	75,039,690.00	86,398,433.00	84,454,337.00	87,454,337.00	84,454,337.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	1,880,221.00	(33,931.00)	(64,900.00)	(148,571.00)	(88,865.00)	(589,051.00)	(5,473,433.00)	2,110,515.00
Accounts Receivable	9200-9299	0.00	32,696,593.00	4,789,801.00	7,562,704.00	1,221,438.00	19,845,596.00	(675,397.00)	(1,975,182.00)	0.00
Due From Other Funds	9310	0.00	224,177.00	1,233,243.00	(9,589,867.00)	(9,856.00)	(1,287,284.00)			
Stores	9320									
Prepaid Expenditures	9330	0.00		0.00					(77,280.00)	
Other Current Assets	9340	(71,320.72)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		(71,320.72)	34,800,991.00	5,989,113.00	(2,092,063.00)	1,063,011.00	18,469,447.00	(1,264,448.00)	(7,525,895.00)	2,110,515.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	43,276,414.00	(8,498,355.00)	(2,059,971.00)	(4,605,723.00)	4,672,369.00	(62,936.00)	4,645,787.00	(4,312,491.00)
Due To Other Funds	9610	0.00	1,324,495.00	(415,123.00)	(281.00)					
Current Loans	9640	0.00	0.00	0.00	1,482,428.00	(1,186,773.00)				
Unearned Revenues	9650		15,749,351.00	(10,022.00)						
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	60,350,260.00	(8,923,500.00)	(577,824.00)	(5,792,496.00)	4,672,369.00	(62,936.00)	4,645,787.00	(4,312,491.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(71,320.72)	(25,549,269.00)	14,912,613.00	(1,514,239.00)	6,855,507.00	13,797,078.00	(1,201,512.00)	(12,171,682.00)	6,423,006.00
E. NET INCREASE/DECREASE (B - C + D)			(18,033,226.00)	(17,908,217.00)	(3,023,553.00)	(26,617,386.00)	(40,617,623.00)	27,419,102.00	(7,032,290.00)	19,563,539.00
F. ENDING CASH (A + E)			249,875,861.00	231,967,644.00	228,944,091.00	202,326,705.00	161,709,082.00	189,128,184.00	182,095,894.00	201,659,433.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		201,659,433.00	171,350,672.00	178,465,534.24	172,022,430.24				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	28,817,631.00	23,054,105.00	18,443,284.00	73,773,134.00	0.00	5,578,509.00	331,196,953.00	331,196,953.00
Property Taxes	8020-8079	4,659,907.00	43,662,464.00	30,003,876.00	2,440,383.00			212,469,834.00	212,469,834.00
Miscellaneous Funds	8080-8099	(10,548,281.00)		(1,259,535.00)	(3,010,474.00)		(2,962,693.00)	(45,648,746.00)	(45,648,746.00)
Federal Revenue	8100-8299	11,774,876.00	3,120,342.00	7,682,670.00	2,560,890.00	0.00	15,126,039.09	75,559,657.09	75,559,657.09
Other State Revenue	8300-8599	14,730,089.00	12,952,130.00	17,269,506.00	12,952,130.00		9,818,141.07	185,591,463.07	185,591,463.07
Other Local Revenue	8600-8799	6,891,159.00	10,336,738.00	7,752,554.00	2,584,185.00	0.00	(1.49)	92,137,753.51	92,137,753.51
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979		12,227.24		2,773.00	0.00	(.24)	15,000.00	15,000.00
TOTAL RECEIPTS		56,325,381.00	93,138,006.24	79,892,355.00	91,303,021.00	0.00	27,559,994.43	851,321,914.67	851,321,914.67
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	24,087,073.00	24,087,073.00	24,087,073.00	24,087,073.00	0.00	6,256,203.26	283,307,177.26	283,307,177.26
Classified Salaries	2000-2999	12,799,925.00	12,799,925.00	12,799,925.00	12,799,925.00	0.00	831,487.26	147,547,497.26	147,547,497.26
Employee Benefits	3000-3999	22,289,354.00	22,289,354.00	22,289,354.00	22,289,354.00	0.00	5,177,120.35	245,492,228.35	245,492,228.35
Books and Supplies	4000-4999	5,184,072.00	5,184,072.00	5,184,072.00	5,184,072.00	0.00	26,112,633.36	71,401,252.36	71,401,252.36
Services	5000-5999	19,693,329.00	19,693,329.00	19,693,329.00	19,693,329.00	0.00	23,049,206.92	214,641,019.92	214,641,019.92
Capital Outlay	6000-6999	232,096.00	232,096.00	232,096.00	232,096.00	0.00	7,643,063.98	11,550,857.98	11,550,857.98
Other Outgo	7000-7499	168,488.00	168,488.00	168,488.00	168,488.00		3,267,599.44	4,118,942.44	4,118,942.44
Interfund Transfers Out	7600-7629							3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		84,454,337.00	84,454,337.00	84,454,337.00	84,454,337.00	0.00	72,337,314.57	981,058,975.57	981,058,975.57
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(14,793.00)	(99,829.00)	(64,576.00)	2,587,212.00			(1.00)	
Accounts Receivable	9200-9299	(428,129.00)	(1,790,780.00)	0.00	(61,246,644.00)			0.00	
Due From Other Funds	9310	(637,430.00)	637,430.00		9,429,588.00			1.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				77,280.00			0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(1,080,352.00)	(1,253,179.00)	(64,576.00)	(49,152,564.00)	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,099,453.00	1,114,962.00	1,816,546.00	(37,106,055.00)			(20,000.00)	
Due To Other Funds	9610				(909,091.00)			0.00	
Current Loans	9640							295,655.00	
Unearned Revenues	9650		(799,334.00)		(15,235,650.00)			(295,655.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,099,453.00	315,628.00	1,816,546.00	(53,250,796.00)	0.00	0.00	(20,000.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,179,805.00)	(1,568,807.00)	(1,881,122.00)	4,098,232.00	0.00	0.00	20,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(30,308,761.00)	7,114,862.24	(6,443,104.00)	10,946,916.00	0.00	(44,777,320.14)	(129,717,060.90)	(129,737,060.90)
F. ENDING CASH (A + E)		171,350,672.00	178,465,534.24	172,022,430.24	182,969,346.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								138,192,026.10	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		182,969,346.24	182,969,346.24	182,969,346.24	182,969,346.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								182,969,346.24	

**FORM ESMOE
EVERY STUDENT
SUCCEEDS ACT
MAINTENANCE OF
EFFORT**

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	981,058,975.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	75,342,358.59
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	11,538,857.98
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	6,653,289.61
5. Interfund Transfers Out	All	9300	7600-7629	3,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,144,803.25
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				23,336,950.84
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	32,405,590.40
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)				914,785,256.54
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				30,563.12
B. Expenditures per ADA (Line I.E divided by Line II.A)				29,931.02
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		810,949,717.87		26,360.61
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)		810,949,717.87		26,360.61
B. Required effort (Line A.2 times 90%)		729,854,746.08		23,724.55
C. Current year expenditures (Line I.E and Line II.B)		914,785,256.54		29,931.02
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 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
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

FORM ICR
INDIRECT COST RATE
WORKSHEET

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

24,446,142.80

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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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)

651,898,748.97

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)

3.75%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

Entry
required

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

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

22,736,025.56

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

18,845,809.24

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)	663,044.04
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)	3,442,377.99
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)	675.00
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)	45,687,931.83
9. Carry-Forward Adjustment (Part IV, Line F)	12,698,204.76
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	58,386,136.59
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	496,945,628.42
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	183,376,091.84
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	70,943,491.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,580,958.60
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)	8,400,483.43
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	173,501.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,345,420.90
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)	7,061.89
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)	88,354,368.37
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)	17,325.00
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)	5,600,071.36
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	45,636,350.83
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	24,934,201.73
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)	941,314,954.87
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)	4.85%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.20%

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)	45,687,931.83
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(420,229.63)
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 (3.46%) times Part III, Line B19); zero if negative	12,698,204.76
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.04%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	12,698,204.76
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)	12,698,204.76

Approved
indirect cost
rate: 3.46%

Highest rate
used in any
program: 5.04%

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

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	17,878,467.81	750,348.45	4.20%
01	3010	27,430,448.63	949,093.52	3.46%
01	3182	5,373,873.59	185,936.00	3.46%
01	3310	7,017,208.89	171,967.55	2.45%
01	3311	389,711.00	13,484.00	3.46%
01	3312	1,772,686.60	61,334.96	3.46%
01	3315	197,026.88	6,817.12	3.46%
01	3318	69,538.00	2,406.00	3.46%
01	3327	369,152.00	14,360.00	3.89%
01	3385	198,541.47	6,869.53	3.46%
01	3395	14,650.00	507.00	3.46%
01	3410	684,134.94	23,671.06	3.46%
01	3550	497,646.00	17,218.00	3.46%
01	4035	2,347,810.12	81,234.23	3.46%
01	4124	1,920,126.92	80,558.40	4.20%
01	4127	2,646,044.59	86,223.87	3.26%
01	4201	364,278.26	12,604.03	3.46%
01	4203	1,998,221.60	69,138.47	3.46%
01	4510	25,000.00	865.00	3.46%
01	5630	99,640.00	3,446.85	3.46%
01	5810	1,589,557.53	32,151.88	2.02%
01	6010	2,938,309.06	148,088.34	5.04%
01	6211	3,284,991.93	113,920.87	3.47%
01	6266	2,939,193.82	77,575.12	2.64%
01	6332	23,857,622.12	644,289.22	2.70%
01	6383	2,631,151.16	108,008.00	4.10%
01	6385	455,601.23	15,763.77	3.46%
01	6386	182,231.04	6,304.96	3.46%
01	6387	1,703,041.13	58,924.66	3.46%
01	6388	1,550,274.49	53,639.50	3.46%
01	6500	146,687,487.31	5,569,295.97	3.80%
01	6515	6,423.74	222.26	3.46%
01	6520	307,771.12	10,648.88	3.46%
01	6546	2,935,273.58	86,801.45	2.96%
01	6547	2,208,632.33	76,418.67	3.46%
01	6690	90,997.77	3,069.03	3.37%

01	6762	10,061,060.77	382,712.81	3.80%
01	7085	1,797,371.11	63,205.00	3.52%
01	7220	888,417.75	29,542.25	3.33%
01	7339	958,868.59	29,284.35	3.05%
01	7399	6,456,178.69	194,326.34	3.01%
01	7412	360,282.46	12,465.77	3.46%
01	7413	585,851.72	20,270.47	3.46%
01	7435	15,886,530.70	589,467.00	3.71%
01	7810	11,021,078.80	329,041.44	2.99%
01	9010	67,369,318.12	152,157.65	0.23%
11	6391	3,049,663.13	117,589.37	3.86%
12	5025	956,764.34	35,671.40	3.73%
12	6040	998,630.47	39,071.18	3.91%
12	6052	7,249.18	250.82	3.46%
12	6053	113,477.28	3,926.31	3.46%
12	6105	20,528,178.40	722,730.97	3.52%
12	6160	128,005.03	4,428.97	3.46%
12	7810	7,054,356.19	249,824.46	3.54%
12	9010	14,751,597.36	506,454.75	3.43%
13	5310	18,147,014.17	648,635.27	3.57%
13	5320	6,698,371.86	231,763.67	3.46%

**FORM MYPI
MULTIYEAR
PROJECTIONS
WORKSHEET**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	493,188,357.00	2.59%	505,986,526.00	3.22%	522,270,602.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	11,628,095.89	5.17%	12,228,914.68	7.28%	13,119,621.49
4. Other Local Revenues	8600-8799	17,767,555.24	(1.58%)	17,487,556.24	.46%	17,567,553.53
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	15,000.00	0.00%	15,000.00	0.00%	15,000.00
c. Contributions	8980-8999	(99,952,013.57)	54.37%	(154,297,482.67)	1.50%	(156,610,890.65)
6. Total (Sum lines A1 thru A5c)		422,646,994.56	(9.75%)	381,420,514.25	3.92%	396,361,886.37
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				179,713,479.12		183,307,748.71
b. Step & Column Adjustment				3,594,269.58		3,666,154.97
c. Cost-of-Living Adjustment				.01		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	179,713,479.12	2.00%	183,307,748.71	2.00%	186,973,903.68
2. Classified Salaries						
a. Base Salaries				71,475,708.71		75,472,695.26
b. Step & Column Adjustment				1,429,514.17		1,509,453.91
c. Cost-of-Living Adjustment				2,567,472.38		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,475,708.71	5.59%	75,472,695.26	2.00%	76,982,149.17
3. Employee Benefits	3000-3999	125,968,311.54	3.60%	130,501,645.87	3.38%	134,912,367.81
4. Books and Supplies	4000-4999	24,767,844.31	2.82%	25,466,297.51	2.72%	26,158,980.79
5. Services and Other Operating Expenditures	5000-5999	66,287,540.09	3.20%	68,410,973.10	3.08%	70,516,864.45
6. Capital Outlay	6000-6999	2,126,325.72	0.00%	2,126,325.72	0.00%	2,126,325.72
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	26,000.00	0.00%	26,000.00	0.00%	26,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,906,026.87)	0.00%	(13,906,026.87)	0.00%	(13,906,026.87)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(103,560,205.56)		(90,196,431.72)
11. Total (Sum lines B1 thru B10)		459,459,182.62	(19.29%)	370,845,453.74	6.94%	396,594,133.03
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(36,812,188.06)		10,575,060.51		(232,246.66)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		55,845,233.22		19,033,045.16		29,608,105.67
2. Ending Fund Balance (Sum lines C and D1)		19,033,045.16		29,608,105.67		29,375,859.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	18,832,823.11		29,458,105.67		29,225,859.01
2. Unassigned/Unappropriated	9790	50,222.05		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,033,045.16		29,608,105.67		29,375,859.01
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,832,823.11		29,458,105.67		29,225,859.01
c. Unassigned/Unappropriated	9790	50,222.05		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		18,883,045.16		29,458,105.67		29,225,859.01
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Oakland Unified School District Multi-Year Projections for the FY 2025-26 to 2027-28: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 90%. Enrollment is declining in some areas and stabilizing in others. Ø Local Control Funding Formula o The District has used the following COLA § 2.30% 2025-26 § 3.022% 2026-2 § 3.42% 2027-28 Assume (3) Average 81-82 % UPP Unduplicated FRPM/EL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs § 2.30% 2025-26 § 3.022% 2026-2 § 3.42% 2027-28 Ø Assume Lottery Funding o \$190 per annual ADA (Unrestricted) o \$82 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$120.6 million (2025-26) \$125 million (2026-27) \$128 million (2027-28) Ø Assume contribution to Transportation of \$10 million (2025-26) Ø Assume Restricted Routine Maintenance in (2025-26) of \$27.4 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$28.9 Million Ø Assume Restricted Routine Maintenance in (2027-28) of \$29.7 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires Expenditures: Ø Assume step & column for both certificated at 2% and classified for current and out years. 5.8% Increase in Classified Salaries for 2027-28 (AFSCME Driven) Ø Assume Increase of (2025-26 and 4.5% 2026-27) to Health & Welfare Cost Ø Reduce Services & Other Operating Expenditures supported by carryover being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26) Ø Assume Capital Outlay expenditures will be decreased in 2026-27 as funding is 1x, Resource 0007 Ø Assume change in indirect cost rate for FY 2024-25 to Proposed 3.10% Ø Assume ongoing contribution to Deferred Maintenance of \$3 million per year >Projections for 1x Resource 0007 which appears will have \$1.2M remaining carryover and Resource 0006 projections will be updated at Second Interim. Other Key Considerations: The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date. The District is focusing on these areas for modification in revenue projections with more streamlined strategies. As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA. 2024-25 2025-26 2026-27 2027-28 UPP 82.4% 82.65% 83.06% Projected ADA 30,563 30,419 30,274 Funded ADA 30,543 30,543 30,422						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	4,829,684.00	0.00%	4,829,684.00	0.00%	4,829,684.00
2. Federal Revenues	8100-8299	75,559,657.09	(6.82%)	70,404,979.48	0.00%	70,404,979.48
3. Other State Revenues	8300-8599	173,963,367.18	(2.17%)	170,183,140.81	(10.99%)	151,477,219.27
4. Other Local Revenues	8600-8799	74,370,198.27	(.28%)	74,165,267.78	0.00%	74,165,270.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	99,952,013.57	54.37%	154,297,482.67	1.50%	156,610,890.65
6. Total (Sum lines A1 thru A5c)		428,674,920.11	10.55%	473,880,554.74	(3.46%)	457,488,043.40
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				103,593,698.14		103,258,077.02
b. Step & Column Adjustment				2,071,873.96		2,065,161.54
c. Cost-of-Living Adjustment				(2,407,495.08)		(4,548,574.61)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,593,698.14	(.32%)	103,258,077.02	(2.41%)	100,774,663.95
2. Classified Salaries						
a. Base Salaries				76,071,788.55		76,688,414.98
b. Step & Column Adjustment				1,521,435.77		1,533,768.30
c. Cost-of-Living Adjustment				(904,809.34)		(7,092,029.14)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	76,071,788.55	.81%	76,688,414.98	(7.25%)	71,130,154.14
3. Employee Benefits	3000-3999	119,523,916.81	1.06%	120,794,212.09	(2.91%)	117,276,223.92
4. Books and Supplies	4000-4999	46,633,408.05	(26.30%)	34,366,797.18	(18.25%)	28,095,857.54
5. Services and Other Operating Expenditures	5000-5999	148,353,479.83	(.53%)	147,561,986.41	(1.20%)	145,784,385.35
6. Capital Outlay	6000-6999	9,424,532.26	(16.05%)	7,912,271.12	(.15%)	7,900,271.12
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,653,289.61	0.00%	6,653,289.61	0.00%	6,653,289.61
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,345,679.70	(6.50%)	10,608,148.10	(7.57%)	9,804,889.89
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		521,599,792.95	(2.64%)	507,843,196.51	(4.02%)	487,419,735.52
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(92,924,872.84)		(33,962,641.77)		(29,931,692.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		200,760,265.37		107,835,392.53		73,872,750.76
2. Ending Fund Balance (Sum lines C and D1)		107,835,392.53		73,872,750.76		43,941,058.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	107,835,392.53		73,872,750.76		43,941,058.64
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		107,835,392.53		73,872,750.76		43,941,058.64
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Oakland Unified School District Multi-Year Projections for the FY 2025-26 to 2027-28: Revenue: Ø ADA - Assume Loss of ADA due to decline in ADA holding at 90%. Enrollment is declining in some areas and stabilizing in others. Ø Local Control Funding Formula o The District has used the following COLA § 2.30% 2025-26 § 3.022% 2026-2 § 3.42% 2027-28 Assume (3) Average 81-82 % UPP Unduplicated FRPM/EL Eligible Count Ø Assume COLA/growth on Federal and State Categorical programs § 2.30% 2025-26 § 3.022% 2026-2 § 3.42% 2027-28 Ø Assume Lottery Funding o \$190 per annual ADA (Unrestricted) o \$82 per annual ADA (Restricted) Ø Assume contribution to Special Education of \$120.6 million (2025-26) \$125 million (2026-27) \$128 million (2027-28) Ø Assume contribution to Transportation of \$10 million (2025-26) Ø Assume Restricted Routine Maintenance in (2025-26) of \$27.4 Million Ø Assume Restricted Routine Maintenance in (2026-27) of \$28.9 Million Ø Assume Restricted Routine Maintenance in (2027-28) of \$29.7 Million Ø Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires Expenditures: Ø Assume step & column for both certificated at 2% and classified for current and out years. 5.8% Increase in Classified Salaries for 2027-28 (AFSCME Driven) Ø Assume Increase of (2025-26 and 4.5% 2026-27) to Health & Welfare Cost Ø Reduce Services & Other Operating Expenditures supported by carryover being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26) Ø Assume Capital Outlay expenditures will be decreased in 2026-27 as funding is 1x, Resource 0007 Ø Assume change in indirect cost rate for FY 2024-25 to Proposed 3.10% Ø Assume ongoing contribution to Deferred Maintenance of \$3 million per year >Projections for 1x Resource 0007 which appears will have \$1.2M remaining carryover and Resource 0006 projections will be updated at Second Interim. Other Key Considerations: The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date. The District is focusing on these areas for modification in revenue projections with more streamlined strategies. As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA. 2024-25 2025-26 2026-27 2027-28 UPP 82.4% 82.65% 83.06% Projected ADA 30,563 30,419 30,274 Funded ADA 30,543 30,543 30,422						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	498,018,041.00	2.57%	510,816,210.00	3.19%	527,100,286.00
2. Federal Revenues	8100-8299	75,559,657.09	(6.82%)	70,404,979.48	0.00%	70,404,979.48
3. Other State Revenues	8300-8599	185,591,463.07	(1.71%)	182,412,055.49	(9.77%)	164,596,840.76
4. Other Local Revenues	8600-8799	92,137,753.51	(.53%)	91,652,824.02	.09%	91,732,823.53
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	15,000.00	0.00%	15,000.00	0.00%	15,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		851,321,914.67	.47%	855,301,068.99	(.17%)	853,849,929.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				283,307,177.26		286,565,825.73
b. Step & Column Adjustment				5,666,143.54		5,731,316.51
c. Cost-of-Living Adjustment				(2,407,495.07)		(4,548,574.61)
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	283,307,177.26	1.15%	286,565,825.73	.41%	287,748,567.63
2. Classified Salaries						
a. Base Salaries				147,547,497.26		152,161,110.24
b. Step & Column Adjustment				2,950,949.94		3,043,222.21
c. Cost-of-Living Adjustment				1,662,663.04		(7,092,029.14)
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	147,547,497.26	3.13%	152,161,110.24	(2.66%)	148,112,303.31
3. Employee Benefits	3000-3999	245,492,228.35	2.36%	251,295,857.96	.36%	252,188,591.73
4. Books and Supplies	4000-4999	71,401,252.36	(16.20%)	59,833,094.69	(9.32%)	54,254,838.33
5. Services and Other Operating Expenditures	5000-5999	214,641,019.92	.62%	215,972,959.51	.15%	216,301,249.80
6. Capital Outlay	6000-6999	11,550,857.98	(13.09%)	10,038,596.84	(.12%)	10,026,596.84
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,679,289.61	0.00%	6,679,289.61	0.00%	6,679,289.61
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,560,347.17)	28.81%	(3,297,878.77)	24.36%	(4,101,136.98)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(103,560,205.56)		(90,196,431.72)
11. Total (Sum lines B1 thru B10)		981,058,975.57	(10.43%)	878,688,650.25	.61%	884,013,868.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(129,737,060.90)		(23,387,581.26)		(30,163,938.78)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		256,605,498.59		126,868,437.69		103,480,856.43
2. Ending Fund Balance (Sum lines C and D1)		126,868,437.69		103,480,856.43		73,316,917.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	107,835,392.53		73,872,750.76		43,941,058.64
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	18,832,823.11		29,458,105.67		29,225,859.01
2. Unassigned/Unappropriated	9790	50,222.05		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		126,868,437.69		103,480,856.43		73,316,917.65
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,832,823.11		29,458,105.67		29,225,859.01
c. Unassigned/Unappropriated	9790	50,222.05		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		18,883,045.16		29,458,105.67		29,225,859.01
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.92%		3.35%		3.31%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		41,373.12		30,418.74		30,274.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		981,058,975.57		878,688,650.25		884,013,868.55
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		981,058,975.57		878,688,650.25		884,013,868.55
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		19,621,179.51		17,573,773.01		17,680,277.37
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		19,621,179.51		17,573,773.01		17,680,277.37
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		YES

FORM SEMAI

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by LEA (LP-I)

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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 PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	342,273.00	47,369,274.27		47,711,547.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	22,018,511.60		22,018,511.60
3000-3999	Employee Benefits	0.00	1,794.68	4,337.76	3,042.01	167,064.14	45,360,053.15		45,536,291.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,004,708.11		4,004,708.11
5000-5999	Services and Other Operating Expenditures	14,650.00	0.00	0.00	0.00	0.00	65,527,854.94		65,542,504.94
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	14,650.00	1,794.68	4,337.76	3,042.01	509,337.14	184,280,402.07	0.00	184,813,563.66
7310	Transfers of Indirect Costs	5,220,213.97	0.00	0.00	6,869.53	6,817.12	747,162.87		5,981,063.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,220,213.97	0.00	0.00	6,869.53	6,817.12	747,162.87	0.00	5,981,063.49
	TOTAL COSTS	5,234,863.97	1,794.68	4,337.76	9,911.54	516,154.26	185,027,564.94	0.00	190,794,627.15
STATE AND LOCAL PROJECTED EXPENDITURES (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	47,010,223.07		47,352,496.07
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	18,717,101.69		18,717,101.69
3000-3999	Employee Benefits	0.00	1,794.68	4,337.76	3,042.01	167,064.14	42,441,275.70		42,617,514.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,503,180.38		2,503,180.38
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	64,949,677.52		64,949,677.52
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	175,621,458.36	0.00	176,139,969.95
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	176,145,138.62	0.00	181,890,226.71

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by LEA (LP-I)

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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										181,890,226.71
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries			0.00	0.00	0.00	0.00	0.00	1,632,978.68		1,632,978.68
2000-2999	Classified Salaries			0.00	0.00	0.00	0.00	0.00	61,229.60		61,229.60
3000-3999	Employee Benefits			0.00	0.00	0.00	0.00	0.00	806,948.67		806,948.67
4000-4999	Books and Supplies			0.00	0.00	0.00	0.00	0.00	28,398.12		28,398.12
5000-5999	Services and Other Operating Expenditures			0.00	0.00	0.00	0.00	0.00	17,734,445.00		17,734,445.00
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	20,264,000.07	0.00	20,264,000.07
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	20,264,000.07	0.00	20,264,000.07
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures 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)										120,642,549.56
	TOTAL COSTS										140,906,549.63

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

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-4)

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
	UNDULICATED PUPIL COUNT								
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL 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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-4)

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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										0.00
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries			0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries			0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits			0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies			0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures			0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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
PCRA	Program Cost Report Allocations (non-add)			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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										0.00
	TOTAL COSTS										0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries			0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries			0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits			0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies			0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures			0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-4)

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual 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)								0.00
	TOTAL COSTS								0.00

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

**First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

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.

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-I 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 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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.

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.

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.

**First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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 Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Oakland Unified (CL)

SECTION 3

		Column A	Column B	Column C
		Projected Exps. (LP-I Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	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 vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	190,794,627.15		
	b. Less: Expenditures paid from federal sources	8,904,400.44		
	c. Expenditures paid from state and local sources	181,890,226.71	132,399,530.98	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		132,399,530.98	
	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	181,890,226.71	132,399,530.98	49,490,695.73

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.

		Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
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 local expenditures.			
	a. Total special education expenditures	190,794,627.15		
	b. Less: Expenditures paid from federal sources	8,904,400.44		
	c. Expenditures paid from state and local sources	181,890,226.71	132,399,530.98	

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: **Oakland Unified (CL)**

Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		132,399,530.98	
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	181,890,226.71	132,399,530.98	
d. Special education unduplicated pupil count	7,614.00	7,614.00	
e. Per capita state and local expenditures (Test2c/Test2d)	23,888.92	17,388.96	6,499.96
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

	Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	140,906,549.63	132,399,530.98	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		132,399,530.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	140,906,549.63	132,399,530.98	8,507,018.65
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.			

	Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
Test 4 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 local expenditures only.			
a. Expenditures paid from local sources	140,906,549.63	132,399,530.98	
Add/Less: Adjustments required for MOE calculation		0.00	

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: **Oakland Unified (CL)**

Comparison year's expenditures, adjusted for MOE calculation		132,399,530.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	140,906,549.63	132,399,530.98	
b. Special education unduplicated pupil count	7,614.00	7,614.00	
c. Per capita local expenditures (Test4a/Test4b)	18,506.25	17,388.96	1,117.29

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.

Lisa Grant-Dawson

Contact Name

Chief Business Officer

Title

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E-mail Address

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
TOTAL PROJECTED 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
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
PROJECTED EXPENDITURES - 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

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00
PROJECTED EXPENDITURES - 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 PROJECTED EXPENDITURES - 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.

FORM SIAI
SUMMARY OF
INTERFUND
ACTIVITIES

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by LEA (LP-I)

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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 PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	342,273.00	47,369,274.27			47,711,547.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	22,018,511.60			22,018,511.60
3000-3999	Employee Benefits	0.00	1,794.68	4,337.76	3,042.01	167,064.14	45,360,053.15			45,536,291.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,004,708.11			4,004,708.11
5000-5999	Services and Other Operating Expenditures	14,650.00	0.00	0.00	0.00	0.00	65,527,854.94			65,542,504.94
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	14,650.00	1,794.68	4,337.76	3,042.01	509,337.14	184,280,402.07	0.00		184,813,563.66
7310	Transfers of Indirect Costs	5,220,213.97	0.00	0.00	6,869.53	6,817.12	747,162.87			5,981,063.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	5,220,213.97	0.00	0.00	6,869.53	6,817.12	747,162.87	0.00		5,981,063.49
	TOTAL COSTS	5,234,863.97	1,794.68	4,337.76	9,911.54	516,154.26	185,027,564.94	0.00		190,794,627.15
STATE AND LOCAL PROJECTED EXPENDITURES (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	47,010,223.07			47,352,496.07
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	18,717,101.69			18,717,101.69
3000-3999	Employee Benefits	0.00	1,794.68	4,337.76	3,042.01	167,064.14	42,441,275.70			42,617,514.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,503,180.38			2,503,180.38
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	64,949,677.52			64,949,677.52
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	175,621,458.36	0.00		176,139,969.95
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	176,145,138.62	0.00		181,890,226.71

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by LEA (LP-I)

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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										181,890,226.71
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries			0.00	0.00	0.00	0.00	0.00	1,632,978.68		1,632,978.68
2000-2999	Classified Salaries			0.00	0.00	0.00	0.00	0.00	61,229.60		61,229.60
3000-3999	Employee Benefits			0.00	0.00	0.00	0.00	0.00	806,948.67		806,948.67
4000-4999	Books and Supplies			0.00	0.00	0.00	0.00	0.00	28,398.12		28,398.12
5000-5999	Services and Other Operating Expenditures			0.00	0.00	0.00	0.00	0.00	17,734,445.00		17,734,445.00
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	20,264,000.07	0.00	20,264,000.07
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	20,264,000.07	0.00	20,264,000.07
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures 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)										120,642,549.56
	TOTAL COSTS										140,906,549.63

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

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-4)

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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
UNDULICATED PUPIL COUNT									
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL 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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-4)

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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										0.00
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries			0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries			0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits			0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies			0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures			0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00
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
PCRA	Program Cost Report Allocations (non-add)			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	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										0.00
	TOTAL COSTS										0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries			0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries			0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits			0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies			0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures			0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-4)

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual 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)								0.00
	TOTAL COSTS								0.00

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

**First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

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.

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-I 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 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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.

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.

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.

**First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

01 61259 0000000
Report SEMAI
G813XHWUM(2025-26)

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 Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u> (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Oakland Unified (CL)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2025-26	Actual Expenditures Comparison Year 2024-25	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 vs. actual method based on state and local expenditures.			
a. Total special education expenditures	190,794,627.15		
b. Less: Expenditures paid from federal sources	8,904,400.44		
c. Expenditures paid from state and local sources	181,890,226.71	132,399,530.98	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		132,399,530.98	
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	181,890,226.71	132,399,530.98	49,490,695.73

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.

	Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
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 local expenditures.			
a. Total special education expenditures	190,794,627.15		
b. Less: Expenditures paid from federal sources	8,904,400.44		
c. Expenditures paid from state and local sources	181,890,226.71	132,399,530.98	

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: **Oakland Unified (CL)**

Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		132,399,530.98	
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	181,890,226.71	132,399,530.98	
d. Special education unduplicated pupil count	7,614.00	7,614.00	
e. Per capita state and local expenditures (Test2c/Test2d)	23,888.92	17,388.96	6,499.96
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

	Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	140,906,549.63	132,399,530.98	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		132,399,530.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	140,906,549.63	132,399,530.98	8,507,018.65
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.			

	Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
Test 4 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 local expenditures only.			
a. Expenditures paid from local sources	140,906,549.63	132,399,530.98	
Add/Less: Adjustments required for MOE calculation		0.00	

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: **Oakland Unified (CL)**

Comparison year's expenditures, adjusted for MOE calculation		132,399,530.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	140,906,549.63	132,399,530.98	
b. Special education unduplicated pupil count	7,614.00	7,614.00	
c. Per capita local expenditures (Test4a/Test4b)	18,506.25	17,388.96	1,117.29

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.

Lisa Grant-Dawson

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Title

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E-mail Address

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
TOTAL PROJECTED 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
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
PROJECTED EXPENDITURES - 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

First Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA:

Oakland Unified (CL)

Object Code	Description	Oakland Unified (CL00)	Adjustments*	Total
TOTAL COSTS		0.00	0.00	0.00
PROJECTED EXPENDITURES - 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 PROJECTED EXPENDITURES - 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.

FORM 01 CSI
CRITERIA AND
STANDARDS

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	30,763.60	30,563.12		
	Charter School	9,996.38	9,996.38		
	Total ADA	40,759.98	40,559.50	(.5%)	Met
1st Subsequent Year (2026-27)	District Regular	30,418.74	30,418.74		
	Charter School	9,996.38	9,996.38		
	Total ADA	40,415.12	40,415.12	0.0%	Met
2nd Subsequent Year (2027-28)	District Regular	30,274.33	30,274.33		
	Charter School	9,996.38	9,996.38		
	Total ADA	40,270.71	40,270.71	0.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

		Enrollment			
		Budget Adoption	First Interim		
Fiscal Year		(Form 01CS, Item 3B)	CALPADS/Projected	Percent Change	Status
Current Year (2025-26)	District Regular	33,655.00	33,655.00		
	Charter School	10,810.00	10,810.00		
	Total Enrollment	44,465.00	44,465.00	0.0%	Met
1st Subsequent Year (2026-27)	District Regular	33,496.00	33,655.00		
	Charter School	10,810.00	10,810.00		
	Total Enrollment	44,306.00	44,465.00	.4%	Met
2nd Subsequent Year (2027-28)	District Regular	33,337.00	33,337.00		
	Charter School	10,810.00	10,810.00		
	Total Enrollment	44,147.00	44,147.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	29,922	34,122	
Charter School		11,586	
Total ADA/Enrollment	29,922	45,708	65.5%
Second Prior Year (2023-24)			
District Regular	30,478	33,873	
Charter School		11,167	
Total ADA/Enrollment	30,478	45,040	67.7%
First Prior Year (2024-25)			
District Regular	30,764	33,835	
Charter School	0	10,810	
Total ADA/Enrollment	30,764	44,645	68.9%
Historical Average Ratio:			67.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			67.8%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	30,563	33,655		
Charter School	10,810	10,810		
Total ADA/Enrollment	41,373	44,465	93.0%	Not Met
1st Subsequent Year (2026-27)				
District Regular	30,419	33,655		
Charter School	10,810	10,810		
Total ADA/Enrollment	41,229	44,465	92.7%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	30,274	33,337		
Charter School	10,810	10,810		
Total ADA/Enrollment	41,084	44,147	93.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Charter ADA not entered in prior years.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	538,742,756.00	541,050,969.00	.4%	Met
1st Subsequent Year (2026-27)	551,016,686.00	551,016,686.00	0.0%	Met
2nd Subsequent Year (2027-28)	569,499,677.00	569,499,677.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	303,529,004.17	351,726,435.12	86.3%
Second Prior Year (2023-24)	343,832,522.41	402,978,785.63	85.3%
First Prior Year (2024-25)	366,027,572.02	434,792,080.47	84.2%
	Historical Average Ratio:		85.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	377,157,499.37	456,459,182.62	82.6%	Met
1st Subsequent Year (2026-27)	389,282,089.84	367,845,453.74	105.8%	Not Met
2nd Subsequent Year (2027-28)	398,868,420.66	393,594,133.03	101.3%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The District has a reduction to offset its deficit in cell B 10 for the two out years.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: -5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range: -5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	63,713,670.45	75,559,657.09	18.6%	Yes
1st Subsequent Year (2026-27)	62,817,624.45	70,404,979.48	12.1%	Yes
2nd Subsequent Year (2027-28)	62,717,624.45	70,404,979.48	12.3%	Yes

Explanation:
(required if Yes)

Increase in carryover and additional allocations for 2025-26 post UA.

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

Current Year (2025-26)	161,457,695.12	185,591,463.07	14.9%	Yes
1st Subsequent Year (2026-27)	146,590,423.07	182,412,055.49	24.4%	Yes
2nd Subsequent Year (2027-28)	150,821,274.05	164,596,840.76	9.1%	Yes

Explanation:
(required if Yes)

Increase in carryover and additional allocations for 2025-26 post UA.

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

Current Year (2025-26)	85,563,732.48	92,137,753.51	7.7%	Yes
1st Subsequent Year (2026-27)	85,603,207.58	91,652,824.02	7.1%	Yes
2nd Subsequent Year (2027-28)	85,445,063.99	91,732,823.53	7.4%	Yes

Explanation:
(required if Yes)

Increase in carryover and additional allocations for 2025-26 post UA and additional Parcel Tax allocation.

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

Current Year (2025-26)	57,648,281.40	71,401,252.36	23.9%	Yes
1st Subsequent Year (2026-27)	48,123,225.22	59,833,094.69	24.3%	Yes
2nd Subsequent Year (2027-28)	47,899,319.59	54,254,838.33	13.3%	Yes

Explanation:
(required if Yes)

Restricted Resources reflecting increases in either unallocated 4399 and carryover applied and not allocated to other object codes.

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

Current Year (2025-26)	200,744,881.84	214,641,019.92	6.9%	Yes
1st Subsequent Year (2026-27)	199,715,501.34	215,972,959.51	8.1%	Yes
2nd Subsequent Year (2027-28)	204,107,750.82	216,301,249.80	6.0%	Yes

Explanation:
(required if Yes)

Restricted Resources reflecting increases in either unallocated 4399 and carryover applied and not allocated to other object codes.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	310,735,098.05	353,288,873.67	13.7%	Not Met
1st Subsequent Year (2026-27)	295,011,255.10	344,469,858.99	16.8%	Not Met
2nd Subsequent Year (2027-28)	298,983,962.49	326,734,643.77	9.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	258,393,163.24	286,042,272.28	10.7%	Not Met
1st Subsequent Year (2026-27)	247,838,726.56	275,806,054.20	11.3%	Not Met
2nd Subsequent Year (2027-28)	252,007,070.41	270,556,088.13	7.4%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Increase in carryover and additional allocations for 2025-26 post UA.
Explanation: Other State Revenue (linked from 6A if NOT met)	Increase in carryover and additional allocations for 2025-26 post UA.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Increase in carryover and additional allocations for 2025-26 post UA and additional Parcel Tax allocation.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Restricted Resources reflecting increases in either unallocated 4399 and carryover applied and not allocated to other object codes.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Restricted Resources reflecting increases in either unallocated 4399 and carryover applied and not allocated to other object codes.

7. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	26,884,139.67	27,426,499.98	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		27,426,499.98	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	1.9%	3.4%	3.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	.6%	1.1%	1.1%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 01I, Section E)	Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(36,812,188.06)	459,459,182.62	8.0%	Not Met
1st Subsequent Year (2026-27)	10,575,060.51	370,845,453.74	N/A	Met
2nd Subsequent Year (2027-28)	(232,246.66)	396,594,133.03	.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District must make reductions in the current year to realize solvency.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	126,868,437.69	Met
1st Subsequent Year (2026-27)	103,480,856.43	Met
2nd Subsequent Year (2027-28)	73,316,917.65	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	182,969,346.24	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level		District ADA
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	41,373	30,419	30,274
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

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

Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	981,058,975.57	878,688,650.25	884,013,868.55
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	981,058,975.57	878,688,650.25	884,013,868.55

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	19,621,179.51	17,573,773.01	17,680,277.37
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	19,621,179.51	17,573,773.01	17,680,277.37

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	18,832,823.11	29,458,105.67	29,225,859.01
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	50,222.05	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	18,883,045.16	29,458,105.67	29,225,859.01
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	1.92%	3.35%	3.31%
District's Reserve Standard (Section 10B, Line 7):	19,621,179.51	17,573,773.01	17,680,277.37
Status:	Not Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The District must make reductions in 2025-26 to meet the reserve requirement.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The District's legal budget may be impacted by current and pending lawsuits stemming from various activities within the District.

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(132,485,615.57)	(131,952,013.57)	-.4%	(533,602.00)	Met
1st Subsequent Year (2026-27)	149,259,840.61	154,297,483.00	3.4%	(5,037,642.39)	Met
2nd Subsequent Year (2027-28)	150,345,102.61	156,610,890.65	4.2%	(6,265,788.04)	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	3,000,000.00	3,000,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	3,000,000.00	3,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	3,000,000.00	3,000,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	125,191,836	106,387,484	105,399,723	92,120,574
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5,543,171	5,600,000	5,700,000	5,800,000

Other Long-term Commitments (continued):

	2,094,903	2,094,900		
Total Annual Payments:	132,829,910	114,082,384	111,099,723	97,920,574
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(Required if Yes
to increase in total
annual payments)

--

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

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

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

No

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

Explanation:

(Required if Yes)

--

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

- 2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
0.00	0.00

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

Actuarial	

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

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption	
(Form 01CS, Item S7A)	First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1,891.10	2,011.10

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

42,000,000.00	42,000,000.00
42,000,000.00	42,000,000.00

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7B) First Interim

87,000,000.00	87,000,000.00
87,000,000.00	87,000,000.00
87,000,000.00	87,000,000.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

980,207.00	980,207.00
980,207.00	980,207.00
980,207.00	980,207.00

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,967.00	2,649.00	2,649.00	2,649.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	2,128.00	2,239.00	2,239.00	2,239.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End
Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	557.00	588.00	588.00	588.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

California Dept of Education
SACS Financial Reporting Software - SACS V14
File: CSI_District, Version 10

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ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

FORM TRC
TECHNICAL REVIEW
CHECKS

SACS Web System - SACS V14
12/5/2025 11:56:05 PM

01-61259-0000000

First Interim
Board Approved Operating Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Oakland Unified

Alameda County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds: **Exception**

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000		\$0.00	\$26,196,022.40 (\$0.01)

Explanation: This error has been corrected since adoption.

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	3155	2150	(\$68,872.75)

Explanation: This error has been corrected since adoption.

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

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

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

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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First Interim
Original Budget 2025-26
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:

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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12/5/2025 11:54:18 PM

01-61259-0000000

First Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Oakland Unified

Alameda County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data 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>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	3155	2150	(\$68,872.75)

Explanation: This error has been corrected since adoption.

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

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

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

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

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

**2025-26 FIRST
INTERIM
PRESENTATION**



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

2025-26 First Interim Presentation



Presented by Lisa Grant-Dawson, Chief Business Officer
Board of Education Meeting, December 10, 2025

Ask of the Board

- Review the 2025-26 First Interim Budget
- Receive and discuss update on relevant contextual information impacting Multi-Year Projections (MYP), Cash Flow, and Criteria and Standards
- Approve the 2025-26 First Interim

First Interim Report

First Interim Outline

I. Overview & Summary of Assumptions

II. First Interim - Current Year Projections

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

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

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

IV. Next Steps

Overview of District Financial Accountability

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

Budget Adoption - By July 1

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

Unaudited Actuals - By Sept 15th

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

First Interim - By December 15

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

Second Interim - By March 15

Updated projections as of January 3First | *Ed Code §42130 & §42131*

Third Interim - By June 1

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

First Interim 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	33,337
Attendance Used for Funding (Highest Year or Average)	30,765	30,543	30,543	30,422
Attendance (ADA)	30,764	30,563	30,419	30,274
Enrollment to ADA %	90.92%	90.81%	90.81%	90.81%
Unduplicated Pupil Count	81.41%	82.40%	82.65%	83.06%
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%	2.0%	2.0%
Special Education Contribution	\$115.3	\$118.3	\$125.0	\$128.1
Routine Restricted Maintenance Contribution	\$25.3	\$27.4	\$28.9	\$29.7
Health Benefit Assumptions *	10.25%	5.10%	4.50%	4.50%
MYP change in Benefit Cost - Gen Fund Combined	\$4M	\$14.10	\$4.50	\$4.40
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%	26.81%	26.90%	27.80%
Total Mandatories & Benefits Certificated	24.13%	24.24%	24.24%	24.24%
Total Mandatories & Benefits Classified	38.28%	38.15%	38.24%	39.14%

* 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.

Unpacking the Unrestricted General Fund

Fiscal27a

Fund / Resource Transaction Summary

Fiscal Year 2025/26 Actuals					
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund					
0000 General Purpose-unrestricted	3,416,129.31	96,113,194.38	125,655,134.26	29,541,939.88-	26,125,810.57-
0002 Unrestricted Supplemental	.00	.00	760,491.41	760,491.41-	760,491.41-
0004 Central Concentration	.00	.00	13,278,149.69	13,278,149.69-	13,278,149.69-
0005 Central Supplemental	.00	.00	18,451,834.67	18,451,834.67-	18,451,834.67-
0006 S&C Carryover	35,217,508.44	.00	5,299,184.83	5,299,184.83-	29,918,323.61
0007 One-time Addtl Budget	3,756,194.58	.00	755,174.69	755,174.69-	3,001,019.89
0020 Home & Hospital	.00	.00	228,230.59	228,230.59-	228,230.59-
0039 Charter Leases & Repairs	.00	651,452.75	80,170.84	571,281.91	571,281.91
0040 AB1840 Unrestricted	11,659,650.54	.00	1,052,177.37	1,052,177.37-	10,607,473.17
0050 Employees On Loan	.00	108,299.73	199,980.31	91,680.58-	91,680.58-
0070 Civic Center Rent	.00	60,790.97	.00	60,790.97	60,790.97
0071 Facilitron Rent	.00	311,060.70	372,145.08	61,084.38-	61,084.38-
0075 ECE Rental	.00	12,500.00	.00	12,500.00	12,500.00
0095 Charter School Admin Office	.00	65,330.25	485,201.76	419,871.51-	419,871.51-
0100 Release Time Subs	.00	.00	60,741.02	60,741.02-	60,741.02-
0120 BlackThrivingCommunity	1,081,483.87	.00	246,617.56	246,617.56-	834,866.31
0710 LCFF TK Funding	702,596.78	.00	1,051,181.89	1,051,181.89-	348,585.11-
0720 Unrestricted Transportation	.00	.00	10,120,589.60	10,120,589.60-	10,120,589.60-
0940 BOE Initiatives	11,669.70	.00	.00	.00	11,669.70
1100 State Lottery	.00	.00	700,941.24	700,941.24-	700,941.24-
1400 Prop 30 Education Protect Act	.00	12,499,344.00	.00	12,499,344.00	12,499,344.00
Total for Org	55,845,233.22	109,821,972.78	178,797,946.81	68,975,974.03-	13,130,740.81-

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

Total Beginning Fund Balance Adoption: \$55,845,233

Total Ending Fund Balance First Interim: \$19,033,045

Fund 01 - Combined FY 2025-26 First Interim

2025-26 First Interim Budget Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 522,584,008	\$ 328,722,907	\$ 851,306,915
9) Total Expenditures			
	\$ 456,459,183	\$ 521,599,793	\$ 978,058,976
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 66,124,826	\$ (192,876,886)	\$ (126,752,061)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (102,937,014)	\$ 99,952,014	\$ (2,985,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (36,812,188)	\$ (92,924,873)	\$ (129,737,061)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 55,845,233	\$ 200,760,265	\$ 256,605,499
b) Restricted	\$ -	\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 19,033,045	\$ 107,835,393	\$ 126,868,438
Restricted Reserve	\$150,000	\$ 107,835,393	\$ 107,985,393
Other Assignments	\$0	\$0	\$0
Reserve for Economic Uncertainty	\$18,883,045		\$18,883,045
Unassigned Unappropriated	\$ (0)	\$ 107,835,393	\$ (0)

~~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	2025-26	
\$62,801,965			
2020-21	\$10,242,484	2025-26 3I	
\$21,845,950			
2021-22	\$47,668,251	2025-26	
\$3,416,129			
2022-23	\$62,469,330	2025-26 1I	-\$26,125,810

- 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.

Fund 01 - Unrestricted FY 2025-26 First Interim

2025-26 Adopted v First Interim - Unrestricted

	Adopted Budget	First Interim	Adopted v First Interim
A. Revenues			
5) Total Revenues	\$ 520,622,669	\$ 522,584,008	\$ 1,961,339
B. Expenditures			
9) Total Expenditures	\$ 447,746,095	\$ 456,459,183	\$ 8,713,088
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 72,876,574	\$ 66,124,826	\$ (6,751,749)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (103,470,616)	\$ (102,937,014)	\$ 533,602
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (30,594,042)	\$ (36,812,188)	\$ (6,218,147)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 57,269,246	\$ 55,845,233	\$ (1,424,013)
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 26,675,204	\$ 19,033,045	\$ (7,642,159)

Fund 01 - Restricted FY 2025-26 First Interim

2025-26 Adopted v First Interim - Restricted

	Adopted Budget	First Interim	Adopted v First Interim
A. Revenues			
5) Total Revenues	\$ 285,912,734	\$ 328,722,907	\$ 42,810,173
B. Expenditures			
9) Total Expenditures	\$ 468,660,391	\$ 521,599,793	\$ 52,939,402
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (182,747,657)	\$ (192,876,886)	\$ (10,129,229)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 100,485,616	\$ 99,952,014	\$ (533,602)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (82,262,042)	\$ (92,924,873)	\$ (10,662,831)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 151,231,371	\$ 200,760,265	\$ 49,528,894
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 68,969,330	\$ 107,835,393	\$ 38,866,063

Summary of 2025-26 Unrestricted General Fund Projections at First Interim

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

	First Interim
Beginning Fund Balance	\$55,845,233
Ending Fund Balance	\$19,033,045

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

	First Interim
Revenues	\$522,584,008
Expenditures	\$456,459,183
Net Contributions/Transfers	\$102,937,014
Net Increase (Decrease)	(\$36,812,188)



At First Interim, we expect to end the year with a \$36.8M **decrease** in the Unrestricted General Fund Balance.

Material Changes in Unrestricted General Fund Projections since Budget Adoption

Revenues (Unrestricted) - \$1.7M Decrease

- Increase in ADA average funding - \$3.5M
- ADA projection unchanged from adoption.

Expenditures (Unrestricted) - \$8.7M Increase

- Certificated Salaries Lower by \$1.9M
 - Teacher Salary Stipends lower by \$1.8M, Resource 0005 Central Supplemental
- Classified Salaries Increase by \$3.2M - AFSCME Salary adjustments 2024-25 & 2025-26
 - Offsetting reduction in 4394
- Books & Supplies Higher by \$2.7M
 - Increase in 4394 due to movement of positions in SEIU reserved from Unrestricted & Restricted Resources, Resource 0006 S & C Carryover
- Other Services & Operating Expenditures higher by \$4.3M
 - Resource 0000 & 0004, Central Concentration
- Capital Outlay
 - Resource 0007, 1x Budget carryover, \$1.2M, Other Construction, Object 6274

Summary of 2025-26 Restricted General Fund Projections

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

	First Interim
Beginning Fund Balance	\$200,760,265
Ending Fund Balance	\$107,835,393

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

	First Interim
Revenues	\$328,722,907
Expenditures	\$521,599,793
Net Contributions/Transfers	\$99,952,014
Net Increase (Decrease)	(\$92,924,873)



At First Interim, we expect to end the year with a **decrease** in the Restricted General Fund Balance of **\$92.9M**

Material Changes in Restricted General Fund Projections since Budget Adoption

Revenues (Unrestricted) - \$42.8M Increase

- Federal Revenue \$11.8M Increase
 - Current Year Title 1, Res 3010 - \$1M Reduction
 - Federal Revenue Carryover from 2024-25 \$13.6M
- Other State Revenue Increase \$24M
 - **NEW** Resource 6019, 1x Student Support Professional Dev Discretionary Block Grant, \$9.5M
 - Res 6211, Lit Coach & Read Specialist \$3.2M
 - Res 7822, Cal Fire Implementation Grant \$2.9M
- Other Local Revenue Increase \$6.6M
 - Measure H, Resource 9339 \$11.8M
 - Alameda County Office of Education, Res 9052 \$1.4M
 - Salesforce, Resource 9283, \$2.9M

Expenditures (Unrestricted) - \$52.9M Increase

- Certificated Salaries higher by \$13.4M
 - Teacher on Special Assignment higher \$1.3M, Resource 7435 Learning Recovery
 - Teacher Salary Stipends, Object 1120, increase by \$6.9M, Title I, Expanded Learning, & Title IV

Material Changes in Restricted General Fund Projections since Budget Adoption

Expenditures (Unrestricted) - \$52.9M Increase cont;

- Classified Salaries
 - Classified Support Salaries increase \$1.7M, Ongoing Major Maintenance, AFSCME Salary Increase
 - Other AFSCME Classified Increases \$3.5M All applicable resources
 - Offset to 4394
- Employee Benefits Increase by \$6M
 - Driven by all previously noted salary increases
- Books & Supplies increase \$11M
 - \$12.7M Prior Year Carryover, Various Resources
 - Object 4394, reduced by \$1M
 - Object 4399, Unallocated, Reduced by \$2.2M
- Other Services & Operating Expenditures higher by \$9.6M
- Capital Outlay increase by \$7.7M
 - Resource 2600 Expanded Learning Opportunity, Increase of \$4.1M, Object 6274 Other Construction
 - Resource 7822 Cal Fire Implementation Grant, Increase of \$1.4M, Object 6271 Main Construction

Unpacking the Restricted General Fund

Fiscal27a

Fund / Resource Transaction Summary

Fiscal Year 2025/26 Actuals					
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund					
2600 Expanded Learning Opp Programs	31,188,427.63	15,151,529.00	12,043,280.54	3,108,248.46	34,296,676.09
3010 Title I-Basic Grant Low Income	.00	8,692,152.15	7,543,751.74	1,148,400.41	1,148,400.41
3155 Fed Consolidated Admin Funds	.00	.00	1,780,731.29-	1,780,731.29	1,780,731.29
3182 ESSA: Comp Support & Improvmt	.00	1,058,324.59	1,777,489.03	719,164.44-	719,164.44-
3310 IDEA Basic Local Ass. Grant	.00	.00	2,057,535.62	2,057,535.62-	2,057,535.62-
3311 IDEA Private School ISPs	.00	.00	73,532.03	73,532.03-	73,532.03-
3312 IDEA Early Intervening Svc	.00	.00	484,487.71	484,487.71-	484,487.71-
3315 IDEA Preschool Grants	.00	.00	75,087.28	75,087.28-	75,087.28-
3318 IDEA Part B Preschool CEIS	.00	.00	11,967.64	11,967.64-	11,967.64-
3385 IDEA Early Intervention Grant	.00	.00	90,920.69	90,920.69-	90,920.69-
3410 Transition Partnership Program	.00	202,694.28	278,012.94	75,318.66-	75,318.66-
3550 CTE 21st Century Perkins V 131	.00	.00	23,487.49	23,487.49-	23,487.49-
4035 Title 2-a Teacher Quality	.00	456,119.34	473,608.07	17,488.73-	17,488.73-
4124 T Iv 21st Century Com Learning	.00	45,340.55	1,252,157.46	1,206,816.91-	1,206,816.91-
4127 Title 4-Student Support	.00	1,290,761.46	513,441.96	777,319.50	777,319.50
4201 Title III Immigrant Student	.00	45,430.29	134,222.28	88,791.99-	88,791.99-
4203 Title III EL Student Prog	.00	663,473.07	643,964.19	19,508.88	19,508.88
5630 Homeless Children & Youth	.00	51,543.00	24,019.20	27,523.80	27,523.80
5811 Adult Transition Partnership	.00	104,091.57	3,582.66	100,508.91	100,508.91
5812 Envir. Protection Agency Grant	.00	239,010.00	239,010.00	.00	.00

Restricted Programs and Activities Within the General Fund

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

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

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156 Resources in the Restricted General Fund
Full Report Included in the First Interim Packet

Ancillary Funds

OUSD 2024-25 First Interim Summary of Revenue, Expenditures, and Fund Balance of All Funds					
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/(Deficiency)</i>	<i>2024-25 Beginning Fund Balance</i>	<i>2024-25 Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 497,959,663.74	\$ 585,350,771.43	\$ (87,391,107.69)	\$ 118,160,823.36	\$ 30,769,715.67
Fund 01 - General Fund - Restricted	\$ 436,179,685.13	\$ 500,976,154.30	\$ (64,796,469.17)	\$ 190,705,808.98	\$ 125,909,339.81
Fund 11 - Adult Education	\$ 3,445,995.00	\$ 3,741,809.81	\$ (295,814.81)	\$ 609,083.25	\$ 313,268.44
Fund 12 - Child Development	\$ 38,378,489.67	\$ 42,993,329.82	\$ (4,614,840.15)	\$ 17,012,963.34	\$ 12,398,123.19
Fund 13 - Student Nutrition	\$ 31,306,235.19	\$ 47,952,770.00	\$ (16,646,534.81)	\$ 42,987,167.19	\$ 26,340,632.38
Fund 14 - Deferred Maintenance	\$ 3,034,879.00	\$ 4,460,469.55	\$ (1,425,590.55)	\$ 5,029,729.58	\$ 3,604,139.03
Fund 21 - Building Fund	\$ 576,953.00	\$ 104,645,699.01	\$ (104,068,746.01)	\$ 282,465,139.58	\$ 178,396,393.57
Fund 25 - Capital Facilities Fund	\$ 2,213,286.00	\$ 6,065,733.00	\$ (3,852,447.00)	\$ 21,768,240.86	\$ 17,915,793.86
Fund 35 - County Schools Facility Fund	\$ 142,180.00	\$ 3,000,000.00	\$ (2,857,820.00)	\$ 9,002,751.47	\$ 6,144,931.47
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 33,887.00	\$ 4,350,670.00	\$ (4,316,783.00)	\$ 6,417,203.41	\$ 2,100,420.41
Fund 51 - Bond Interest and Redemption Fund	\$ 123,519,701.00	\$ 126,375,601.00	\$ (2,855,900.00)	\$ 131,063,957.12	\$ 128,208,057.12
Fund 67 - Self Insurance Fund	\$ 19,218,229.54	\$ 27,442,013.84	\$ (8,223,784.30)	\$ 9,580,516.57	\$ 1,356,732.27
Total All Funds	\$ 1,156,009,184.27	\$ 1,457,355,021.76	\$ (301,345,837.49)	\$ 834,803,384.71	\$ 533,457,547.22

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

Multi-Year Projections (MYP)

Key Results - Highlights

- The District's 2025-26 - 2026-27 Fiscal Years are currently a reflecting a **deficit** in the Unrestricted General Fund (Line E).
 - 2025-26 - \$87.4M
 - Includes \$30.7M in Carryover Resource 0006
 - Carryover in current and prior Year Supplemental and Concentration has been an annual trend. It would normally be adjusted in a multi-year, but retains its ongoing activity in future years.
 - Includes \$.3M in Prior Year Carryover Other Resources
 - 2025-26 Year has a true deficit of \$56.4M
 - 2025-26 - \$95.7M
 - 2025-26 - \$99.6M

Multi-Year Projections (MYP)

Key Results - Highlights

- The Restricted General Fund is reflecting the spend down of prior year revenue earned and or allocated that are sunseting, specifically COVID Resources.
- The projected deficit for each year is as follows:
 - 2025-26 - \$64.8M
 - 2025-26 - \$48.3M
 - 2026-27 - \$37.2M
- The Projected Ending Fund Balance is as follows
 - 2025-26 - \$125.9M
 - 2025-26 - \$77.7M
 - 2026-27 - \$40.4M

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

2025-26 MYP Fund Balance Summary - Unrestricted

	2025-26 Unrestricted	2026-27 Unrestricted	2027-28 Unrestricted
A. Revenues			
5) Total Revenues	\$ 522,584,008	\$ 535,702,997	\$ 552,957,777
B. Expenditures			
9) Total Expenditures	\$ 456,459,183	\$ 471,405,659	\$ 483,790,565
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 66,124,826	\$ 64,297,338	\$ 69,167,212
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (102,937,014)	\$ (157,282,483)	\$ (159,595,891)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (36,812,188)	\$ (92,985,145)	\$ (90,428,678)
F. Fund Balance, Reserves			
1) Beginning Fund Balance	\$ 55,845,233	\$ 19,033,045	\$ (73,952,100)
a) Adjusted Beginning Balance (F1c + F1d)	\$ -	\$ -	\$ -
2) Ending Balance, June 30 (E + F1e)	\$ 19,033,045	\$ (73,952,100)	\$ (164,380,778)
Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ -	\$ -	\$ -
Reserve for Economic Uncertainty	\$ 18,883,045	\$ 29,467,016	\$ 29,225,859
Unassigned Unappropriated	\$ (0)	\$ (103,569,116)	\$ (193,756,637)

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

2025-26 MYP Fund Balance Summary - Restricted

	2025-26 Restricted	2026-27 Restricted	2027-28 Restricted
A. Revenues			
5) Total Revenues	\$ 328,722,907	\$ 319,583,072	\$ 300,877,153
B. Expenditures			
9) Total Expenditures	\$ 521,599,793	\$ 507,843,197	\$ 487,419,736
C. Excess (Deficiency) of Revenues Over	\$ (192,876,886)	\$ (188,260,124)	\$ (186,542,583)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 99,952,014	\$ 154,297,483	\$ 156,610,891
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (92,924,873)	\$ (33,962,642)	\$ (29,931,692)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 200,760,265	\$ 107,835,393	\$ 73,872,751
2) Ending Balance, June 30 (E + F1e)	\$ 107,835,393	\$ 73,872,751	\$ 43,941,059

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

2025-26 MYP Fund Balance Summary - Combined

	2025-26 Combined	2026-27 Combined	2027-28 Combined
A. Revenues			
5) Total Revenues	\$ 851,306,915	\$ 855,286,069	\$ 853,834,930
B. Expenditures			
9) Total Expenditures	\$ 978,058,976	\$ 979,248,856	\$ 971,210,300
C. Excess (Deficiency) of Revenues Over	\$ (126,752,061)	\$ (123,962,787)	\$ (117,375,371)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (2,985,000)	\$ (2,985,000)	\$ (2,985,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (129,737,061)	\$ (126,947,787)	\$ (120,360,371)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 200,760,265	\$ 107,835,393	\$ 73,872,751
2) Ending Balance, June 30 (E + F1e)	\$ 126,868,438	\$ (79,349)	\$ (120,439,720)

First Interim Cash Flow - Form CASH

Beginning Cash July 1, 2025

- \$267,909,087

Ending Cash Projection June 30, 2026

- \$182,969,346

One time resources have been spent and revenues and cash are returning to a “new normal” state. The District has smaller one time and restricted resources that also sunset in 2027-2029; thus, absent any new ongoing dollars we must adjust our budget for the future, we have to reduce spending and align our operations to live within our means.

Other Items of Note

LCFF Projection Multi-Year Changes

Oakland Unified (61259) - OUSD First Interim 2025-26		v.26.2	11/15/2025		CY		
LOCAL CONTROL FUNDING FORMULA		2025-26					
LCFF ENTITLEMENT CALCULATION							
		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.30%		0.00%	82.38%	82.38%	
		Current Year					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		11,207.31	\$ 10,256	\$ 1,067	\$ 1,866	\$ 2,015	\$ 170,392,935
Grades 4-6		7,125.95	10,411		1,715	1,853	99,614,810
Grades 7-8		4,019.92	10,719		1,766	1,908	57,857,594
Grades 9-12		8,209.94	12,423	323	2,100	2,268	140,508,497
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 334,212,043	\$ 14,610,010	\$ 57,471,922	\$ 62,079,861	\$ 468,373,836
NSS Allowance			-				-
TOTAL BASE		30,563.12	\$ 334,212,043	\$ 14,610,010	\$ 57,471,922	\$ 62,079,861	\$ 468,373,836
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							6,405,868
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,027.62	TK Add-on rate	\$ 5,545.00		5,698,153
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 490,572,539
Miscellaneous Adjustments							
ADJUSTED LCFF ENTITLEMENT							\$ 490,572,539
Local Revenue (including RDA)							(178,535,001)
Gross State Aid							\$ 312,037,538
Education Protection Account Entitlement							(45,599,640)
Net State Aid							\$ 266,437,898

Other Items of Note

LCFF Projection Multi-Year

Oakland Unified (61259) - OUSD First Interim 2025-26		v.26.2						CY1	
LOCAL CONTROL FUNDING FORMULA								2026-27	
LCFF ENTITLEMENT CALCULATION									
Calculation Factors		<u>COLA & Augmentation</u>		<u>Base Grant Proration</u>		<u>Unduplicated Pupil Percentage</u>			
		3.02%		0.00%		82.63% 82.63%			
		Prior Year							
		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3		11,207.31	\$ 10,566	\$ 1,099	\$ 1,928	\$ 2,095	\$ 175,817,293		
Grades 4-6		7,125.93	10,725		1,772	1,926	102,781,349		
Grades 7-8		4,019.90	11,043		1,825	1,983	59,700,475		
Grades 9-12		8,209.89	12,798	333	2,170	2,358	144,980,837		
Subtract Necessary Small School ADA and Funding		-	-	-			-		
Total Base, Supplemental, and Concentration Grant			\$ 344,303,964	\$ 15,050,728	\$ 59,386,957	\$ 64,538,305	\$ 483,279,954		
NSS Allowance			-				-		
TOTAL BASE		30,563.03	\$ 344,303,964	\$ 15,050,728	\$ 59,386,957	\$ 64,538,305	\$ 483,279,954		
ADD ONS:									
Targeted Instructional Improvement Block Grant							\$ 10,094,682		
Home-to-School Transportation (COLA added commencing 2023-24)							6,599,325		
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-		
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,052.62	TK Add-on rate	\$ 5,712.00		6,012,565		
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF Entitlement Before Adjustments							-		
Miscellaneous Adjustments							\$ 505,986,526		
ADJUSTED LCFF ENTITLEMENT							\$ 505,986,526		
Local Revenue (including RDA)							(178,534,876)		
Gross State Aid							\$ 327,451,650		
Education Protection Account Entitlement							(52,348,033)		
Net State Aid							\$ 275,103,617		

Other Items of Note

LCFF Projection Multi-Year

Oakland Unified (61259) - OUSD First Interm 2025-26		v.26.2		CY2			
LOCAL CONTROL FUNDING FORMULA		2027-28					
LCFF ENTITLEMENT CALCULATION							
Calculation Factors		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
		3.42%			83.02%	83.02%	
		3PY Average					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		11,185.37	\$ 10,927	\$ 1,136	\$ 2,003	\$ 2,197	\$ 181,907,389
Grades 4-6		7,103.68	11,092		1,842	2,020	106,227,733
Grades 7-8		4,004.34	11,421		1,896	2,080	61,656,623
Grades 9-12		8,149.03	13,236	344	2,255	2,473	149,193,652
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 354,610,685	\$ 15,509,846	\$ 61,454,813	\$ 67,410,053	\$ 498,985,397
NSS Allowance			-				-
TOTAL BASE		30,442.42	\$ 354,610,685	\$ 15,509,846	\$ 61,454,813	\$ 67,410,053	\$ 498,985,397
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							6,825,022
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,077.62	TK Add-on rate	\$ 5,907.00		6,365,501
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 522,270,602
Miscellaneous Adjustments							
ADJUSTED LCFF ENTITLEMENT							\$ 522,270,602
Local Revenue (including RDA)							(178,393,576)
Gross State Aid							\$ 343,877,026
Education Protection Account Entitlement							(59,411,955)
Net State Aid							\$ 284,465,071

Key Takeaways

- Our revenues are declining, expenses are rising, and our creativity in restructure work is essential to our future.
- We have self certified as negative and request that the Board support the recommendation.

We also offer the opportunity for the Board to assert a Qualified certification if they so choose.

- Locating reductions in spending to secure a 25 reserve would support a Qualified Certification at Second Interim.

What Happens When A District Certifies Negative?

- Education Code § 42131
 - (e) Any school district having a negative or qualified certification, or classified as qualified or negative by the county superintendent of schools, shall continue to be classified as qualified or negative until the next report required under [Section 42130](#) is filed.
 - (f) The governing board of each school district filing a qualified or negative certification for the second report required under [Section 42130](#), or classified as qualified or negative by the county superintendent of schools, shall provide to the county superintendent of schools, the Controller, and the Superintendent no later than June 1, financial statement projections of the school district's fund and cash balances through June 30 for the period ending April 30. The governing boards of all other school districts are encouraged to develop a similar financial statement for use in developing the beginning fund balances of the school district for the ensuing fiscal year.

NEXT STEPS

1. Submission of First Interim to the Alameda County Office of Education (ACOE) by December 15th
2. Distribution of First Interim to Auditors, Financial Advisors, Bond Reporting Agencies
3. Continued Budget Development, Implementation, and Planning for 2026-27, Budget Scenario Review 12/10/2025
4. The 2025-26 Audit is COMPLETE and being prepared for submission to the State Controller's Office and County Office of Ed
 - o Small Delay due to late audit guide update
 - o All Districts impacted
5. Second Interim Due March 15, 2026

Questions/Comments



EVERY STUDENT THRIVES!



**OAKLAND UNIFIED
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**OUSD POSITION
CONTROL SUMMARY
BY FUND**

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
01 General Fund - General Fund	Adult Education	400 - Adult Education	1 - Certificated Salaries	TSA CLA 12M	1	\$164,442.00
			1 - Certificated Salaries Total	1	\$164,442.00	
			400 - Adult Education Total	1	\$164,442.00	
	Adult Education Total				1	\$164,442.00
	Alternative Ed	307 - Home and Hospital	2 - Classified Salaries	ADMN ASST 2	1	\$139,733.00
			2 - Classified Salaries Total	1	\$139,733.00	
			307 - Home and Hospital Total	1	\$139,733.00	
	308 - Young Adult Program	1 - Certificated Salaries	PRIN HS SM	1	\$238,345.00	
			TCHR SDC SEV	12	\$1,496,568.00	
			TCHR STR ENG	0.2	\$24,936.60	
	TSA 11M 12P	1	\$149,574.00			
		TSA PS 11M	0.5	\$77,464.00		
		1 - Certificated Salaries Total	14.7	\$1,986,887.60		
	2 - Classified Salaries	ADMNASST120	1	\$113,503.00		
		ATTEND SP	0.5	\$36,305.00		
		ISS	1.6	\$145,816.00		
	PARA EDUCAT	32	\$2,594,848.00			
		PM COMMU SCH	1	\$178,748.00		
		2 - Classified Salaries Total	36.1	\$3,069,220.00		
	308 - Young Adult Program Total				50.8	\$5,056,107.60
	309 - Ralph J. Bunche Academ	1 - Certificated Salaries	COUNSELOR	0.4	\$53,394.40	
			PRIN HS SM	1	\$238,345.00	
			TCHR RSP	1	\$125,437.00	
	TCHR STR ENG	5.9	\$735,629.70			
		TSA 10P	0.5	\$65,394.50		
		TSA 11M 12P	1	\$224,361.00		
	1 - Certificated Salaries Total	9.8	\$1,442,561.60			
	2 - Classified Salaries	ADMNASST3B	1	\$153,582.00		
		ATTEND SP	1	\$72,610.00		
		CASE MGR20	1.6	\$98,624.00		
	CULTU KEEPER	1	\$75,089.00			
		PM COM SCH11	1	\$160,439.00		
		2 - Classified Salaries Total	5.6	\$560,344.00		
	309 - Ralph J. Bunche Academy Total				15.4	\$2,002,905.60
	310 - Dewey High School	1 - Certificated Salaries	COUNSELOR	1	\$133,486.00	
			PRIN HS SM	1	\$238,345.00	
			TCHR RSP	3	\$250,874.00	
	TCHR STR ENG	10	\$1,246,830.00			
		TSA 11M 12P	1	\$149,574.00		
		1 - Certificated Salaries Total	16	\$2,019,109.00		
	2 - Classified Salaries	ATTEND SP	1	\$72,610.00		
		C&C PATH CCH	0.1	\$16,618.10		
		CASE MGR20	1	\$123,280.00		
	CULTU KEEPER	1	\$75,089.00			
		FACRESTORJUS	0.8	\$111,214.40		
		OFFMGR	1	\$149,450.00		
	PARA EDUCAT	0.8	\$64,871.20			
		PM COMMU SCH	1	\$178,748.00		
		SP PATH TRAN	1	\$112,206.00		
	2 - Classified Salaries Total	7.7	\$904,086.70			
	310 - Dewey High School Total				23.7	\$2,923,195.70
	313 - Street Academy	1 - Certificated Salaries	TCHR RSP	1	\$125,437.00	
			1 - Certificated Salaries Total	1	\$125,437.00	
			313 - Street Academy Total	1	\$125,437.00	
	330 - Sojourner Truth Independ Si	1 - Certificated Salaries	AP HIGH	1	\$184,954.00	
			COUNSELOR	1.6	\$213,577.60	
			PRIN HS SM	1	\$238,345.00	
	SOC WRKR	1	\$133,524.00			
		TCHR ED ENHN	1	\$127,447.00		
		TCHR RSP	2	\$250,874.00		
	TCHR SDC NON	2	\$241,824.00			
		TCHR SDC SEV	1	\$124,714.00		
		TCHR STR ENG	24.65	\$3,073,435.95		
	TSA 11M 12P	6	\$747,870.00			
		1 - Certificated Salaries Total	41.25	\$5,336,565.55		
		2 - Classified Salaries	ADMNASST3B	1	\$153,582.00	
	ATTEND SP	1	\$72,610.00			
		C&C PATH CCH	0.1	\$16,618.10		
		CASE MGR20	3.4	\$419,152.00		
	COM RELAST2B	1	\$88,631.00			
		EARL LIT TUT	1.6	\$87,427.20		
		ISS	1.6	\$145,816.00		
	PARA EDUCAT	0.8	\$64,871.20			
		PM COMMU SCH	1	\$178,748.00		
		SITE LIA WRK	1	\$158,194.00		
	SP COL&CAR	1	\$127,484.00			
		2 - Classified Salaries Total	13.5	\$1,513,133.50		
		330 - Sojourner Truth Independ Study Total				54.75
	335 - LIFE Academy	1 - Certificated Salaries	AP HIGH	1	\$184,954.00	
			COUNSELOR	1	\$133,486.00	
			LIBRARIAN	0.5	\$68,206.00	
	PRIN HS SM	2	\$397,321.12			
		TCHR RSP	2	\$250,874.00		
		TCHR SDC NON	3	\$362,736.00		
	TCHR STR ENG	24.5	\$3,054,733.50			
		TSA 11M 12P	1	\$149,574.00		

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
			1 - Certificated Salaries Total		35	\$4,601,884.62
			2 - Classified Salaries	ADMNASST2BI	1	\$138,731.00
				ATTEND SP BI	1	\$76,611.00
				C&C PATH CCH	1	\$166,181.00
				CASE MGR20	2	\$246,560.00
				COODWRKLRN	1.05003	\$190,321.09
				CULTU KEEPER	1	\$75,089.00
				ISS	2.4	\$218,724.00
				PARA EDUCAT	3.2	\$259,484.80
				PM COMMU SCH	1	\$178,748.00
				PROG ASST1	0.4	\$46,967.60
				SITE LIA WRK	0.1	\$15,819.40
			2 - Classified Salaries Total		14.15003	\$1,613,236.89
		335 - LIFE Academy Total			49.15003	\$6,215,121.50
		338 - MetWest High	1 - Certificated Salaries	AP HIGH	1	\$184,954.00
				COUNSELOR	1	\$133,486.00
				PRIN HS SM	1	\$238,345.00
				TCHR SDC NON	1	\$120,912.00
				TCHR STR ENG	9.6	\$1,196,956.80
				TSA 10P	1	\$130,789.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		15.6	\$2,155,016.80
			2 - Classified Salaries	ADMN ASST3	1	\$152,468.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	1.4	\$172,592.00
				ISS	2.4	\$218,724.00
				LIBRARY TECH	1	\$89,678.00
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		7.8	\$888,821.00
		338 - MetWest High Total			23.4	\$3,043,837.80
		352 - Rudsdale Continuation	1 - Certificated Salaries	AP HIGH	1	\$184,954.00
				COUNSELOR	2	\$266,972.00
				PRIN HS SM	1	\$238,345.00
				SOC WRKR	2	\$267,048.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	19.8	\$2,468,723.40
				TSA 11M 12P	2.2	\$329,062.80
			1 - Certificated Salaries Total		29	\$3,844,668.20
			2 - Classified Salaries	ADMNASST3B	1	\$153,582.00
				ATTEND SP BI	1	\$76,611.00
				C&C PATH CCH	0.1	\$16,618.10
				CASE MGR20	2	\$246,560.00
				CULTU KEEPER	2	\$150,178.00
				LIAFAM PARBI	1	\$112,553.00
				NEWCOM ASST	1	\$78,101.00
				PM COMMU SCH	1	\$178,748.00
				SP PATH TRAN	1	\$112,206.00
			2 - Classified Salaries Total		10.1	\$1,125,157.10
		352 - Rudsdale Continuation Total			39.1	\$4,969,825.30
Alternative Ed Total					258.30003	\$31,325,862.55
Central Office		901 - Chief of Staff	2 - Classified Salaries	CHEIF PARTOF	1	\$0.00
				CHIEF STAFF	1	\$361,232.00
				ED SAFETY	1	\$0.00
				SR EA SUPT	1	\$224,093.00
			2 - Classified Salaries Total		4	\$585,325.00
		901 - Chief of Staff Total			4	\$585,325.00
		903 - Office Of Chief Academic C	1 - Certificated Salaries	CHIEF AO	1	\$407,108.00
				DIR MUL TIER	1	\$239,949.00
				TCHR REPLACE	13	\$1,294,200.00
			1 - Certificated Salaries Total		15	\$1,941,257.00
			2 - Classified Salaries	SR EA SUPT	1	\$224,093.00
			2 - Classified Salaries Total		1	\$224,093.00
		903 - Office Of Chief Academic Office Total			16	\$2,165,350.00
		905 - Office Of Sr. Business Office	2 - Classified Salaries	ANALYSPAYROL	1	\$180,041.00
				AP TECH2	2	\$284,276.00
				AP TECH3	2	\$398,986.00
				CHIEF BUS OF	1	\$455,038.00
				CHIEF FO	1	\$371,112.00
				DIR PAYROLL	1	\$283,413.00
				DIR PGM ACCT	0.2	\$45,699.60
				FINAN ACCT3	6	\$1,247,640.00
				MGR COACCT	2	\$506,982.00
				PAY TECH2	7	\$994,175.00
				POS CTRL ANL	1	\$178,018.00
				RECEPTIONIST	0.8	\$78,429.00
				SR DIR STRPJ	1	\$283,440.00
				SR EA SUPT	1	\$224,093.00
				SR FINA ANA	5	\$1,089,260.00
			2 - Classified Salaries Total		32	\$6,620,602.60
		905 - Office Of Sr. Business Office Total			32	\$6,620,602.60
		906 - Ombudsman	2 - Classified Salaries	ASST OMBUDS	1	\$142,709.00
				DIR OMBUDS	1	\$271,838.00
				TITLE IX COO	1	\$0.00
			2 - Classified Salaries Total		3	\$414,547.00
		906 - Ombudsman Total			3	\$414,547.00
		907 - Student Assignment	1 - Certificated Salaries	TSA 11M 12P	0.2	\$29,914.80

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
			1 - Certificated Salaries Total		0.2	\$29,914.80
			2 - Classified Salaries	ADMNASST3B	1	\$153,582.00
				COOD REG ENR	1	\$208,471.00
				DIR PROG IMP	0.25	\$53,599.00
				DIR STUASSIG	1	\$198,450.00
				ED ENROL MGT	1	\$268,207.00
				PUBLIC MGR	1	\$180,647.00
				REGFAMENGLIA	1	\$138,941.00
				STUDASSGCOUN	4.4	\$593,802.00
				STUDWELC COU	5	\$728,635.00
			2 - Classified Salaries Total		15.65	\$2,524,334.00
	907 - Student Assignment Total				15.85	\$2,554,248.80
	909 - Academics and Instruction		1 - Certificated Salaries	COOD CERT	1	\$209,428.00
				COOD LIT	9	\$1,655,416.00
				COOD STEM	7	\$1,394,974.00
				DIR INSTRUCT	1.6	\$377,600.00
				DIR VAPA	1	\$230,528.00
				ED ELINST	1	\$0.00
				ED SECINST	1	\$0.00
				LIBRARIAN	1	\$136,412.00
				TCHR ED ENHN	1	\$101,957.60
				TSA 11M 12P	13.8	\$1,914,547.20
				TSA CLA 11M	0.2	\$32,015.80
				TSA PS 12M	1	\$183,502.00
			1 - Certificated Salaries Total		38.6	\$6,236,380.60
			2 - Classified Salaries	ADMN ASST3	1	\$152,468.00
				ADMNASST120	1	\$113,503.00
				COOD I&ATECH	1	\$240,901.00
				EARL LIT TUT	0.8	\$43,713.60
				MGR GRANTS	0.8	\$179,420.00
				SP INSTR MAT	2	\$347,714.00
				SP SCH TECH	1	\$125,115.00
				STOCKCLK	1	\$104,190.00
			2 - Classified Salaries Total		8.6	\$1,307,024.60
	909 - Academics and Instruction Total				47.2	\$7,543,405.20
	910 - Early Childhood Development		1 - Certificated Salaries	TCHR ED ENHN	1.1	\$140,191.70
			1 - Certificated Salaries Total		1.1	\$140,191.70
	910 - Early Childhood Development Total				1.1	\$140,191.70
	912 - Linked Learning		1 - Certificated Salaries	COOD LIT	1	\$206,927.00
				DIR CC PATH	1	\$236,962.00
				TSA 10P	0.4	\$52,315.60
			1 - Certificated Salaries Total		2.4	\$496,204.60
			2 - Classified Salaries	ADMNASST3B	2	\$307,164.00
				C&C PATH CCH	0.7	\$116,326.70
				CCH CTE	3	\$545,871.00
				COOD CAR COL	3.5	\$729,641.50
				COODWRKLRN	1	\$181,253.00
				COORD MEA N	1	\$196,941.00
				COORD TRADES	1	\$221,979.00
				PM CTE	2	\$375,124.00
				PM HS OPS	1	\$207,838.00
				SITE LIA WRK	1	\$158,194.00
			2 - Classified Salaries Total		16.2	\$3,040,332.20
	912 - Linked Learning Total				18.6	\$3,536,536.80
	913 - Chief of Operations		2 - Classified Salaries	ASST PM SYST	1	\$163,645.00
				CHIEF SYSSVC	1	\$358,486.00
				COOD CLASS	1	\$233,085.00
				DIR PROG IMP	1	\$214,396.00
				PM CLASS	1	\$190,338.00
				SR DIR STRPJ	1	\$283,440.00
				SR EA SUPT	1	\$224,093.00
			2 - Classified Salaries Total		7	\$1,667,483.00
	913 - Chief of Operations Total				7	\$1,667,483.00
	922 - Comm. Schools & Student Enrichment		1 - Certificated Salaries	COUNSELOR	1	\$133,486.00
				DIR STU S&S	1	\$230,523.00
				PM ATTEND	1	\$173,867.00
				PRIN HS SM	1	\$238,345.00
				SOC WRKR	16.1	\$2,016,212.40
				TSA 10P	4	\$523,156.00
			1 - Certificated Salaries Total		24.1	\$3,315,589.40
			2 - Classified Salaries	ADMNASST124	1	\$129,396.00
				ADMNASST3B	1	\$153,582.00
				C CULT/CLI	6	\$650,688.00
				CASE MGR20	7	\$862,960.00
				COOD BEHHEAL	1	\$0.00
				COOD COMSCH	1	\$0.00
				COOD ED CENT	1	\$187,636.00
				COOD HEAL ED	1	\$195,531.00
				COOD JJC	2	\$369,696.00
				COOD RES JUS	1	\$243,235.00
				COOD SSO	1	\$243,235.00
				COOD SUM LRN	1	\$213,810.00
				COODAFSCHPGM	1	\$196,939.00
				CULTU KEEPER	5	\$375,445.00
				DATA ANL2	0.66	\$131,522.16
				DIR HEA WELL	1	\$253,493.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized UM of Total Com
				DIR PGM CENT	0.5	\$126,746.00
				DISPATCH SS	1	\$108,654.00
				ED COM SCH	1	\$268,282.00
				MGR COM PART	5	\$800,576.75
				MGR GRANTS	3	\$672,825.00
				PM AFTERSCH	7	\$1,426,754.00
				PM BEHAVHEL	5	\$962,725.00
				PM FOSTERYTH	1	\$224,275.00
				PM HEALTH AC	1	\$179,304.00
				PM MCKIN VEN	1	\$199,134.00
				PM MEDCAL	1	\$190,338.00
				PM MH INTERN	1	\$204,445.00
				PM NEWCOMER	0.5	\$104,999.50
				PM RES JUS	1	\$203,849.00
				PM SCH GARD	1	\$0.00
				PM VIOL PREV	1	\$0.00
				PROG ASST3	4	\$529,124.00
				SARB FACILIT	1	\$168,646.00
				SP BEHAVIOR	7	\$1,146,285.00
				SP CSSS DSM	2	\$390,724.00
				SP WELLNESS	2	\$298,750.00
				TSA 10P	1	\$130,789.00
			2 - Classified Salaries Total		79.66	\$12,544,393.41
922 - Comm, Schools & Student Svcs			Total		103.76	\$15,859,982.81
923 - Elementary Network	4		1 - Certificated Salaries	COUNSELOR	1	\$133,486.00
				NT SUPT PK5	1	\$269,790.00
				PARTN MULTI	1	\$199,964.00
			1 - Certificated Salaries Total		3	\$603,240.00
			2 - Classified Salaries	EXE OFF ASST	0.5	\$75,793.00
				NET PART	1	\$214,689.00
			2 - Classified Salaries Total		1.5	\$290,482.00
923 - Elementary Network	4		Total		4.5	\$893,722.00
928 - Opsr Counseling			1 - Certificated Salaries	AP HIGH	1	\$184,954.00
				COUNSELOR	2.6	\$347,063.60
				MGR MSTSCHE	1	\$205,447.00
				TSA PS 11M	2	\$309,856.00
				TSA PS 12M	3	\$550,506.00
			1 - Certificated Salaries Total		9.6	\$1,597,826.60
			2 - Classified Salaries	ADMNASST3B	1	\$153,582.00
				CASE MGR20	1	\$123,280.00
				COORD POST SE	1	\$212,731.00
				COORD COLACC	1	\$212,731.00
				DIST REGIS	2	\$313,064.00
				MGR&CPATH	1	\$253,492.00
				SP MAST SCHD	1	\$199,873.00
			2 - Classified Salaries Total		8	\$1,468,753.00
928 - Opsr Counseling			Total		17.6	\$3,066,579.60
929 - Office Of Equity			1 - Certificated Salaries	DIR STU ACH	1	\$230,528.00
				FCL MAN DEV	1	\$115,796.00
			1 - Certificated Salaries Total		2	\$346,324.00
			2 - Classified Salaries	ED EQUITY	1	\$284,115.00
				PM AAFE	1	\$190,338.00
				PMCNTLACCTEN	1	\$190,334.00
				PROG ASST3	1	\$132,281.00
				SP DIST FAM	4	\$694,792.00
				SP FAMCOMENG	1	\$224,219.00
				SP STUD ENG	1	\$171,689.00
				SP TAR ST GP	7	\$1,346,723.00
				SP TRANSARA	1	\$130,732.00
				SP TRANSCHI	2	\$282,396.00
				SP TRANSMAM	1	\$0.00
				SP TRANSSPN	4	\$503,592.00
				SPEC OPS	1	\$0.00
			2 - Classified Salaries Total		26	\$4,151,211.00
929 - Office Of Equity			Total		28	\$4,497,535.00
933 - Oakland Athletic League (c			1 - Certificated Salaries	DIR COMP HS	1	\$265,351.00
			1 - Certificated Salaries Total		1	\$265,351.00
			2 - Classified Salaries	ADMNASST124	1	\$129,396.00
				COMMIS OAL	1	\$212,731.00
				MGR ATHACT	2	\$425,408.00
			2 - Classified Salaries Total		4	\$767,535.00
933 - Oakland Athletic League (oal)			Total		5	\$1,032,886.00
940 - Board Of Education			2 - Classified Salaries	ADMINCOORDBD	2	\$371,594.00
				BOARDMEM	7	\$177,422.00
				BOARDSTUDENT	2	\$0.00
				EA BOARD	1	\$270,608.00
			2 - Classified Salaries Total		12	\$819,624.00
940 - Board Of Education			Total		12	\$819,624.00
941 - Office Of The Superintendent			2 - Classified Salaries	INT SUP	1	\$0.00
				SR EA SUPT	1	\$224,093.00
				SUPT	1	\$484,351.00
			2 - Classified Salaries Total		3	\$708,444.00
941 - Office Of The Superintendent			Total		3	\$708,444.00
942 - Labor Relations			1 - Certificated Salaries	OEA PRES	1	\$0.00
				TCHR REPLACE	4	\$431,400.00
				TCHR SDC NON	1	\$120,912.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
				TCHR STR ENG	1	\$124,683.00
			1 - Certificated Salaries Total		7	\$676,995.00
			2 - Classified Salaries	COORD LABOR	1	\$222,964.00
				ED LABOR REL	1	\$0.00
				LAB REL ANA3	1	\$191,583.00
				OFFIC MGR LAB	1	\$156,228.00
				PARA EDUCAT	0.8	\$64,871.20
				PM COM SCH11	1	\$160,439.00
			2 - Classified Salaries Total		5.8	\$796,085.20
			942 - Labor Relations Total		12.8	\$1,473,080.20
943 - Marcus A Foster Leadership			2 - Classified Salaries	C CULT/CLI	2	\$216,896.00
				CUSTODIAN	1	\$96,244.00
				LEAD CUST	1	\$101,892.00
				OFFIC MGR CON2	1	\$0.00
				RECEPT BIL	1	\$71,149.00
			2 - Classified Salaries Total		6	\$486,181.00
943 - Marcus A Foster Leadership Ctr			Total		6	\$486,181.00
	944 - Talent		1 - Certificated Salaries	COOD CERT	1	\$209,428.00
				DIR NEW TCHR	1	\$246,911.00
				MGR TCHR SUP	2	\$396,924.00
				TCHR CNSL PR	2	\$280,464.00
				TSA PS 12M	9	\$1,651,518.00
			1 - Certificated Salaries Total		15	\$2,785,245.00
			2 - Classified Salaries	ASSOC BENE	2	\$0.00
				ASST RECRU	5	\$0.00
				ASST STAFS	5	\$697,180.00
				BUSMAN HR SR	1	\$232,528.00
				CENT OFFPART	2	\$556,406.00
				CHIEF TALENT	1	\$389,207.00
				COOD D&I	2	\$480,216.00
				COORD BENMAN	1	\$230,552.00
				COORD LV MGR	4	\$945,008.00
				CRED ASSOC	3	\$0.00
				EMP INFOANLY	1	\$182,120.00
				FINGER TECH	2	\$0.00
				GUEST ASSOC	1	\$0.00
				HR CLK CONF	0.5	\$31,926.00
				HUMCAPST MGR	1	\$186,752.00
				PM SPEC PROJ	1	\$192,420.00
				SCH PARTNER	4	\$1,054,636.00
				SP ED EFFECT	1	\$124,868.00
				SP EMPL SUP	8	\$1,565,352.00
				SR DIR STRPJ	1	\$283,440.00
				SUB SVC MGR	1	\$0.00
				SYS ANALY HR	1	\$182,123.00
				SYSTEM ASSOC	1	\$156,908.00
				TAL DEV ASSO	4	\$692,368.00
			2 - Classified Salaries Total		53.5	\$8,184,010.00
	944 - Talent Total				68.5	\$10,969,255.00
	946 - Legal Counsel		2 - Classified Salaries	ASST GENCOUN	1	\$0.00
				CHIEF GOV OFF	1	\$367,602.00
				LAWCLK3	2.2	\$416,941.80
				LEGAL ADMIN	1	\$218,980.00
				SR EA SUPT	1	\$224,093.00
				STAFF ATTOR	2	\$556,212.00
			2 - Classified Salaries Total		8.2	\$1,783,828.80
	946 - Legal Counsel Total				8.2	\$1,783,828.80
947 - Charter Schools Admin Off			2 - Classified Salaries	ANALYCHARTER	1	\$0.00
				COMM LIAISON	1	\$129,699.00
				DD CHART SCH	1	\$215,023.00
				DIRQUADIVPRO	1	\$223,268.00
				MGR CHRT ACC	1	\$208,471.00
				SP CHART COM	1	\$0.00
				SP CHART POL	1	\$0.00
			2 - Classified Salaries Total		7	\$776,461.00
947 - Charter Schools Admin Office Total					7	\$776,461.00
948 - Research Assessment & D. 2			2 - Classified Salaries	BUS INT DATA	1	\$254,179.00
				CENT BUS MGR	1	\$201,213.00
				DATA ANL2	4.34	\$864,857.84
				ED RAD	1	\$288,101.00
				RES ASSO ECE	1	\$193,051.00
				SP STA LOC	2	\$339,684.00
				STATISTICIAN	1	\$205,736.00
			2 - Classified Salaries Total		11.34	\$2,346,821.84
948 - Research Assessment & Data Total					11.34	\$2,346,821.84
950 - Strategic Resource Planning			2 - Classified Salaries	ADMN ASST3	1	\$152,468.00
				CENT BUS MGR	0.5	\$100,606.50
				COOD LOCAL	1	\$206,617.00
				COOD STR RES	1	\$231,603.00
				DIR STRA RES	1	\$232,483.00
				MGR GRANTS	0.8	\$179,420.00
				SP STRA RES	7.9	\$1,643,215.80
				SRPFINOP	1	\$216,690.00
			2 - Classified Salaries Total		14.2	\$2,963,103.30
950 - Strategic Resource Planning Total					14.2	\$2,963,103.30
954 - Eng Lang Lrn/multilingual /			1 - Certificated Salaries	COOD MULTI	0.6	\$104,174.40

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized	UM of Total Com
				DIR NEWCOMER	1		\$230,529.00
				ED ELL	1		\$268,210.00
				TSA 11M 12P	7.2		\$1,076,932.80
			1 - Certificated Salaries Total		9.8		\$1,679,846.20
			2 - Classified Salaries	CENT BUS MGR	0.5		\$100,606.50
				PM NEWCOMER	3		\$419,998.00
				SP REFUGE	3		\$526,977.00
			2 - Classified Salaries Total		6.5		\$1,047,581.50
		954 - Eng Lang Lrn/multilingual Ach	Total		16.3		\$2,727,427.70
		956 - Continuous School Improver	2 - Classified Salaries	DC SCHL CSI	1		\$285,430.00
				DIR CONT SCH	2		\$447,190.00
			2 - Classified Salaries Total		3		\$732,620.00
		956 - Continuous School Improvement	Total		3		\$732,620.00
		958 - Communications	2 - Classified Salaries	DIR COMMUNI	1		\$235,633.00
				MGR KDOL	1		\$190,338.00
				MGRINTWEBCOM	1		\$178,175.00
				OPS ENGIN	1		\$177,855.00
				PRODUCER	1		\$0.00
				PUBLIC MGR	1.5		\$270,970.50
			2 - Classified Salaries Total		6.5		\$1,052,971.50
		958 - Communications	Total		6.5		\$1,052,971.50
		962 - Pre-k-5 Network 2	1 - Certificated Salaries	COUNSELOR	1		\$133,486.00
				NT SUPT PK5	1		\$269,790.00
				PARTN MULTI	1		\$199,964.00
			1 - Certificated Salaries Total		3		\$603,240.00
			2 - Classified Salaries	EXE OFF ASST	0.5		\$75,793.00
				NET PART	1		\$214,689.00
			2 - Classified Salaries Total		1.5		\$290,482.00
		962 - Pre-k-5 Network 2	Total		4.5		\$893,722.00
		963 - Pre-k-5 Network 3	1 - Certificated Salaries	COUNSELOR	1		\$133,486.00
				D NT SUPT	1		\$255,089.00
				PARTN MULTI	1		\$199,964.00
			1 - Certificated Salaries Total		3		\$588,539.00
			2 - Classified Salaries	EXE OFF ASST	0.5		\$75,793.00
				NET PART	1		\$214,689.00
			2 - Classified Salaries Total		1.5		\$290,482.00
		963 - Pre-k-5 Network 3	Total		4.5		\$879,021.00
		964 - High School Network	1 - Certificated Salaries	COUNSELOR	1		\$133,486.00
				D NT SUPT	2		\$510,178.00
				DC PST SEC	1		\$0.00
				NT SUPT HS	1		\$255,344.00
				PARTN MULTI	1		\$199,964.00
				PM HOME HOSP	1		\$159,963.00
				TCHR HOM HOS	9		\$1,215,128.00
			1 - Certificated Salaries Total		16		\$2,474,063.00
			2 - Classified Salaries	EXE OFF ASST	1		\$151,586.00
				NET PART	1		\$214,689.00
			2 - Classified Salaries Total		2		\$366,275.00
		964 - High School Network	Total		18		\$2,840,338.00
		965 - Middle School Network	1 - Certificated Salaries	COORD OUTDOR	1		\$230,438.00
				COUNSELOR	2		\$133,486.00
				PARTN MULTI	1		\$199,964.00
			1 - Certificated Salaries Total		4		\$563,888.00
			2 - Classified Salaries	ADMNASST120	1		\$113,503.00
				MGR GRANTS	0.2		\$44,855.00
				NET PART	1		\$214,689.00
				NT SUPT MID	1		\$292,788.00
				PM MS OPS	1		\$203,851.00
			2 - Classified Salaries Total		4.2		\$869,686.00
		965 - Middle School Network	Total		8.2		\$1,433,574.00
		968 - Health Services (nurses)	1 - Certificated Salaries	DIR HLTH SVC	1		\$218,958.00
				NURSE	29.8		\$4,496,402.80
			1 - Certificated Salaries Total		30.8		\$4,715,360.80
			2 - Classified Salaries	ADMNASST3B	1		\$153,582.00
				AIDE TECH	2		\$177,950.00
				HEAL ASST	2		\$172,130.00
				HEAL ASST B	1		\$85,508.00
				LIC VOCNURSE	8		\$883,848.00
				PM HEALT SVC	1		\$224,275.00
			2 - Classified Salaries Total		15		\$1,697,293.00
		968 - Health Services (nurses)	Total		45.8		\$6,412,653.80
		975 - Special Education	1 - Certificated Salaries	COOD SPED	1		\$189,227.00
				PSYCH	57.3		\$8,342,425.30
				SOC WRKR	25.8		\$3,177,871.20
				SPEECH THPST	67.8		\$10,392,543.00
				TCHR 11M 12P	2.8		\$374,704.40
				TCHR ADPT PE	3		\$462,216.00
				TCHR HEAR IM	3		\$469,167.00
				TCHR ORT/MOB	2		\$292,904.00
				TCHR RSP	24.4		\$2,960,313.20
				TCHR SDC NON	7		\$846,384.00
				TCHR SDC SEV	1.2		\$149,656.80
				TCHR VIS IMP	4		\$439,116.00
			1 - Certificated Salaries Total		199.3		\$28,096,527.90
			2 - Classified Salaries	ADMNASST1B24	1		\$133,172.00
				CASE MGR20	1		\$123,280.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
				CASE MGR24	8	\$1,175,416.00
				COMRELA1B	1	\$102,744.00
				INTER DEAF2	1.6	\$162,678.40
				INTER DEAF3	0.8	\$83,139.20
				ISS	6.4	\$583,264.00
				OCCU THERA	17.6	\$3,694,504.00
				PARA EDUCAT	23.65	\$1,917,754.85
				PHYS THERA	2.8	\$602,506.80
				SP TRANSSPN	1	\$125,898.00
			2 - Classified Salaries Total		64.85	\$8,704,357.25
		975 - Special Education Total			264.15	\$36,800,885.15
	976 - Special Ed Local Plan Area 1	1 - Certificated Salaries	COOD SPED		3	\$567,681.00
			DIR SPED RSS		4	\$901,832.00
			DIR SPED SS		3.89	\$878,319.21
			ED PEC		1	\$256,629.00
			TSA 10P		5	\$653,945.00
			TSA PS 11M		18.1	\$2,804,196.80
			1 - Certificated Salaries Total		34.99	\$6,062,603.01
		2 - Classified Salaries	ADMNASST124		2	\$258,792.00
			ISS		0.8	\$72,908.00
			LAWCLK3		1.6	\$303,230.40
			PECFINOPSANL		1	\$224,277.00
			PM PEC SPEC		3	\$594,522.00
			SP DATA MGT		1	\$220,445.00
			SP DIST FAM		1	\$173,696.00
			SP TRANSP		1	\$150,462.00
			2 - Classified Salaries Total		11.4	\$1,998,334.40
	976 - Special Ed Local Plan Area Total				46.39	\$8,060,937.41
	986 - Technology Services	2 - Classified Salaries	ADMN ASST3		1	\$152,468.00
			COMP OP SR		1	\$110,244.00
			DATABAS ADM		1	\$265,751.00
			DIR TECH SUP		1	\$0.00
			ED TECH		1	\$295,688.00
			END SUP SP2		1	\$105,700.00
			INFO SYS SP2		1	\$213,339.00
			MGR SITETECH		1	\$0.00
			NET ADMINIS1		2	\$326,136.00
			NET INFRA SP		1	\$184,752.00
			SOFT DEV2		1	\$195,359.00
			SOFT DEV4		1	\$265,751.00
			SP SCH TECH		11	\$1,376,265.00
			SP STUD INF3		3	\$660,006.00
			SR COM TECH		2	\$256,622.00
			SR NET ADMIN		3	\$726,570.00
			SR NET ENG		1	\$254,179.00
			TECH INFOOFF		1	\$321,033.00
			2 - Classified Salaries Total		34	\$5,709,863.00
	986 - Technology Services Total				34	\$5,709,863.00
	987 - Risk Management	2 - Classified Salaries	PM EMER PREP		1	\$215,423.00
		2 - Classified Salaries Total			1	\$215,423.00
	987 - Risk Management Total				1	\$215,423.00
	988 - Buildings & Grounds	2 - Classified Salaries	ADMN ASST3		1	\$152,468.00
			ADMNASST124		1	\$129,396.00
			ALARM TECH		4	\$611,084.00
			CARPENTER		11	\$1,778,656.00
			COOD BLDGRD		1	\$221,983.00
			DIR BLDGRD		1	\$243,306.00
			ELECTRICIAN		8	\$1,360,520.00
			EQUI OPER		1	\$160,348.00
			FA CONSTBOND		1	\$209,807.00
			GARDENER		14	\$1,577,576.00
			GLAZIER		2	\$249,956.00
			LD CARPENTER		1	\$174,031.00
			LD ELECTRI		1	\$150,821.00
			LD GARDENER		1	\$146,499.00
			LD LOCKSMITH		1	\$185,604.00
			LD PAINTER		1	\$160,519.00
			LD PLUM IRRG		1	\$195,187.00
			LD STEAMFIT		1	\$193,208.00
			LOCKSMITH		3	\$479,295.00
			MAINT CON SP		1	\$103,033.00
			MGR BLDGRD		5	\$1,049,855.00
			PAINTER		11	\$1,762,189.00
			PJM FACIL PL		1	\$207,183.00
			PLUMBER		8	\$1,350,304.00
			PLUMBER HELP		1	\$120,743.00
			ROOFER		5	\$784,750.00
			SHEETMET WKR		2	\$0.00
			SKILL LABOR		6	\$696,090.00
			STEAMFITTER		5	\$849,490.00
			TELECOM TECH		3	\$500,625.00
			2 - Classified Salaries Total		103	\$15,804,526.00
	988 - Buildings & Grounds Total				103	\$15,804,526.00
	989 - Custodial Services	2 - Classified Salaries	ADMN ASST3		1	\$152,468.00
			ADMNASST2B		1	\$138,731.00
			ANALYCUST		1	\$188,053.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized	UM of Total Com
				CDC CUST	9		\$933,030.00
				CENT BUS MGR	1		\$201,213.00
				COOD CUS SVC	1		\$0.00
				CUS SVE UTTE	1		\$163,683.00
				CUST FD SUP	5		\$918,340.00
				CUSTODIAN	144		\$13,762,892.00
				ED CUST SVC	1		\$284,106.00
				EXE LDR TRAN	0.8		\$0.00
				HEAD CUST1	14		\$1,570,436.00
				HEAD CUST2	8		\$955,608.00
				HEAD CUST3	6		\$744,192.00
				LEAD CUST	49		\$4,992,708.00
				MGR SUSTAIN	0.3		\$62,635.20
				SW OP UT TEC	2		\$291,060.00
			2 - Classified Salaries Total		245.1		\$25,359,155.20
		989 - Custodial Services Total			245.1		\$25,359,155.20
		990 - Procurement & Distribution	2 - Classified Salaries	CONTRACT ANL	1		\$173,987.00
				PRO ANALY SR	1		\$199,439.00
				PROC ANALY	2		\$0.00
				SR MGR SUPP	1		\$256,590.00
			2 - Classified Salaries Total		5		\$630,016.00
		990 - Procurement & Distribution Total			5		\$630,016.00
		992 - Warehouse Distribution	2 - Classified Salaries	LD TRUCK	2.1		\$0.00
				STOCKCLK	2		\$208,380.00
				TRUCK1	4.4		\$530,477.20
			2 - Classified Salaries Total		8.5		\$738,857.20
		992 - Warehouse Distribution Total			8.5		\$738,857.20
		995 - Transportation	2 - Classified Salaries	COOD CLASS	1		\$233,085.00
				ED TRANSPORT	1		\$289,999.00
				SP TRANSP	3		\$451,386.00
			2 - Classified Salaries Total		5		\$974,470.00
		995 - Transportation Total			5		\$974,470.00
		998 - School Support Funds	1 - Certificated Salaries	TCHR CDC	1		\$129,253.00
				TCHR REP 11M	7		\$0.00
				TCHR REPLACE	64.485		\$6,954,707.25
			1 - Certificated Salaries Total		72.485		\$7,083,960.25
		998 - School Support Funds Total			72.485		\$7,083,960.25
Central Office Total					1338.075		\$191,255,615.86
Child Development		3 - Burbank State Preschool	1 - Certificated Salaries	TCHR SDC NON	6		\$725,472.00
				TCHR SDC SEV	8		\$997,712.00
			1 - Certificated Salaries Total		14		\$1,723,184.00
			2 - Classified Salaries	ADMNASST124	1		\$129,396.00
				ISS	2.4		\$218,724.00
				PARA EDUCAT	16		\$1,297,424.00
			2 - Classified Salaries Total		19.4		\$1,645,544.00
		803 - Burbank State Preschool Cdc Total			33.4		\$3,368,728.00
		805 - Bella Vista Cdc	2 - Classified Salaries	PARA EDUCAT	0.8		\$64,871.20
			2 - Classified Salaries Total		0.8		\$64,871.20
		805 - Bella Vista Cdc Total			0.8		\$64,871.20
		811 - Emerson Cdc	1 - Certificated Salaries	TCHR SDC SEV	1		\$124,714.00
			1 - Certificated Salaries Total		1		\$124,714.00
			2 - Classified Salaries	ISS	0.8		\$72,908.00
				PARA EDUCAT	1.6		\$129,742.40
			2 - Classified Salaries Total		2.4		\$202,650.40
		811 - Emerson Cdc Total			3.4		\$327,364.40
		812 - Kaiser Early Childhood Ctr	2 - Classified Salaries	PARA EDUCAT	0.8		\$64,871.20
			2 - Classified Salaries Total		0.8		\$64,871.20
		812 - Kaiser Early Childhood Center Total			0.8		\$64,871.20
		815 - Highland Cdc	1 - Certificated Salaries	TCHR SDC NON	1		\$120,912.00
			1 - Certificated Salaries Total		1		\$120,912.00
			2 - Classified Salaries	PARA EDUCAT	1.6		\$129,742.40
			2 - Classified Salaries Total		1.6		\$129,742.40
		815 - Highland Cdc Total			2.6		\$250,654.40
		819 - Centro Infantil De La Raz	1 - Certificated Salaries	TCHR SDC NON	1		\$120,912.00
			1 - Certificated Salaries Total		1		\$120,912.00
			2 - Classified Salaries	PARA EDUCAT	2.4		\$194,613.60
			2 - Classified Salaries Total		2.4		\$194,613.60
		819 - Centro Infantil De La Raza Total			3.4		\$315,525.60
		820 - Laurel Cdc	2 - Classified Salaries	PARA EDUCAT	0.8		\$64,871.20
			2 - Classified Salaries Total		0.8		\$64,871.20
		820 - Laurel Cdc Total			0.8		\$64,871.20
		823 - Lockwood Cdc	1 - Certificated Salaries	TCHR RSP	1		\$125,437.00
				TCHR SDC NON	1		\$120,912.00
			1 - Certificated Salaries Total		2		\$246,349.00
			2 - Classified Salaries	PARA EDUCAT	2.4		\$194,613.60
			2 - Classified Salaries Total		2.4		\$194,613.60
		823 - Lockwood Cdc Total			4.4		\$440,962.60
		825 - Harriet Tubman Cdc	1 - Certificated Salaries	TCHR SDC NON	1		\$120,912.00
				TCHR SDC SEV	1		\$124,714.00
			1 - Certificated Salaries Total		2		\$245,626.00
			2 - Classified Salaries	PARA EDUCAT	2.4		\$194,613.60
			2 - Classified Salaries Total		2.4		\$194,613.60
		825 - Harriet Tubman Cdc Total			4.4		\$440,239.60
		831 - United Nations Early Childh	1 - Certificated Salaries	TCHR SDC SEV	2		\$249,428.00
			1 - Certificated Salaries Total		2		\$249,428.00
			2 - Classified Salaries	PARA EDUCAT	2.4		\$194,613.60

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized	UM of Total Com	
	831 - United Nations Early Childhood	840 - Hintil Kuu Ca	2 - Classified Salaries Total		2.4		\$194,613.60	
			2 - Classified Salaries Total		4.4		\$444,041.60	
			1 - Certificated Salaries	TCHR SDC NON	1		\$120,912.00	
				TCHR SDC SEV	1		\$124,714.00	
			1 - Certificated Salaries Total		2		\$245,626.00	
			2 - Classified Salaries	PARA EDUCAT	2.4		\$194,613.60	
				2 - Classified Salaries Total		2.4		\$194,613.60
			840 - Hintil Kuu Ca Total		4.4		\$440,239.60	
			861 - Woodland Cdc	1 - Certificated Salaries	TCHR SDC NON	1		\$120,912.00
					1 - Certificated Salaries Total		1	
				2 - Classified Salaries	PARA EDUCAT	1.6		\$129,742.40
					2 - Classified Salaries Total		1.6	
			861 - Woodland Cdc Total		2.6		\$250,654.40	
		Child Development Total		65.4		\$6,473,023.80		
	Elementary School	101 - Allendale	1 - Certificated Salaries	PRIN ELEM LG	0.9		\$190,325.70	
				TCHR ED ENHN	3		\$382,341.00	
				TCHR RSP	1		\$125,437.00	
				TCHR SDC NON	2		\$241,824.00	
				TCHR SDC SEV	2		\$249,428.00	
				TCHR STIP	1		\$89,563.00	
				TCHR STR ENG	13		\$1,620,879.00	
				TSA 10P	1		\$130,789.00	
				TSA 11M 12P	1		\$149,574.00	
				1 - Certificated Salaries Total		24.9		\$3,180,160.70
				2 - Classified Salaries	ADMNASST2 BI	1		\$129,133.00
ATTEND SP BI					1		\$76,611.00	
CASE MGR20					1		\$123,280.00	
EARL LIT TUT					2.4		\$131,140.80	
LIBRARY TECH					1		\$89,678.00	
NOON SUP					0.6		\$28,887.60	
PARA EDUCAT					8		\$648,712.00	
PM COMMU SCH					1		\$178,748.00	
2 - Classified Salaries Total					16		\$1,406,190.40	
101 - Allendale Total			40.9			\$4,586,351.10		
102 - Bella Vista			1 - Certificated Salaries	COUNSELOR	1		\$133,486.00	
				FCL MAN DEV	0.75		\$86,847.00	
				PRIN ELEM LG	1		\$211,473.00	
				TCHR ED ENHN	3		\$382,341.00	
				TCHR RSP	2		\$250,874.00	
				TCHR SDC SEV	2		\$249,428.00	
				TCHR STR ENG	13		\$1,620,879.00	
				TSA 11M 12P	1		\$149,574.00	
				1 - Certificated Salaries Total		23.75		\$3,084,902.00
				2 - Classified Salaries	ADMNASST220	1		\$114,918.00
			ATTEND SP BI		0.5		\$38,305.50	
			EARL LIT TUT		1.6		\$87,427.20	
			IA SPED		0.8		\$54,875.20	
			ISS		0.8		\$72,908.00	
			NOON SUP		0.6		\$28,887.60	
			PARA EDUCAT		6.4		\$518,969.60	
			PM COM SCH11		1		\$160,439.00	
			2 - Classified Salaries Total		12.7		\$1,076,730.10	
			102 - Bella Vista Total		36.45		\$4,161,632.10	
103 - Brookfield			1 - Certificated Salaries	PRIN ELEM LG	1.9		\$401,798.70	
				TCHR ED ENHN	1.1		\$140,191.70	
				TCHR STR ENG	9		\$1,122,147.00	
				TSA 10P	1.4		\$183,104.60	
				TSA 11M 12P	1		\$149,574.00	
			1 - Certificated Salaries Total		14.4		\$1,996,816.00	
			2 - Classified Salaries	ADMNASST120	1		\$113,503.00	
				ATTEND SP	0.5		\$36,305.00	
				CASE MGR20	0.4		\$49,312.00	
				EARL LIT TUT	1.6		\$87,427.20	
				ISS	2.4		\$218,724.00	
				LIBRARY TECH	1		\$89,678.00	
				NOON SUP	0.8		\$38,516.80	
				PARA EDUCAT	2.4		\$194,613.60	
				PM COMMU SCH	1		\$178,748.00	
				2 - Classified Salaries Total		11.1		\$1,006,827.60
			103 - Brookfield Total		25.5		\$3,003,643.60	
			104 - Burbank	1 - Certificated Salaries	TCHR ED ENHN	0.3		\$38,234.10
					TCHR HEAR IM	1		\$156,389.00
TCHR RSP					1		\$125,437.00	
TCHR STR ENG					1		\$124,683.00	
1 - Certificated Salaries Total				3.3		\$444,743.10		
2 - Classified Salaries				ATTEND SP	0.09998		\$7,259.55	
				NOON SUP	0.1		\$4,814.60	
				PARA EDUCAT	0.8		\$64,871.20	
2 - Classified Salaries Total				0.99998		\$76,945.35		
104 - Burbank Total				4.29998		\$521,688.45		
105 - Burckhalter				1 - Certificated Salaries	PRIN ELEM SM	1		\$207,815.00
			TCHR ED ENHN		1.8		\$229,404.60	
			TCHR RSP		1		\$125,437.00	
			TCHR SDC SEV		4		\$498,856.00	
			TCHR STIP		1		\$89,563.00	
			TCHR STR ENG		8		\$997,464.00	

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
				TSA 10P	2	\$261,578.00
				TSA 11M 12P	0.8	\$119,659.20
			1 - Certificated Salaries Total		19.6	\$2,529,776.80
			2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ATTEND SP	0.5	\$36,305.00
				EARL LIT TUT	2.4	\$131,140.80
				IA SPED	0.8	\$54,875.20
				NOON SUP	0.4	\$19,258.40
				PARA EDUCAT	6.4	\$518,969.60
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		12.5	\$1,052,800.00
		105 - Burkhalter Total			32.1	\$3,582,576.80
		106 - Chabot	1 - Certificated Salaries	AP ELEM	1	\$174,100.00
				FCL MAN DEV	0.9	\$104,216.40
				PRIN ELEM LG	1	\$211,473.00
				TCHR ED ENHN	3	\$382,341.00
				TCHR RSP	4	\$501,748.00
				TCHR SDC SEV	2	\$249,428.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	22	\$2,743,026.00
				TSA 10P	0.6	\$78,473.40
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		36.5	\$4,683,942.80
			2 - Classified Salaries	ADMN ASST3	1	\$152,468.00
				ATTEND SP	1	\$72,610.00
				EARL LIT TUT	0.8	\$43,713.60
				ISS	4	\$364,540.00
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	1	\$48,146.00
				PARA EDUCAT	6.4	\$518,969.60
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		16.2	\$1,468,873.20
		106 - Chabot Total			52.7	\$6,152,816.00
		107 - East Oakland Pride	1 - Certificated Salaries	PRIN ELEM LG	1	\$211,473.00
				TCHR ED ENHN	1.6	\$254,894.00
				TCHR RSP	1	\$125,437.00
				TCHR SDC NON	2	\$241,824.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	11	\$1,371,513.00
				TSA 10P	1.5	\$196,183.50
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		20.1	\$2,640,461.50
			2 - Classified Salaries	ADMNAST1B20	1	\$121,198.00
				ATTEND SP	1	\$72,610.00
				CASE MGR20	1	\$123,280.00
				EARL LIT TUT	2.4	\$131,140.80
				ISS	0.8	\$72,908.00
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.8	\$38,516.80
				PARA EDUCAT	1.6	\$129,742.40
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		10.6	\$957,822.00
		107 - East Oakland Pride Total			30.7	\$3,598,283.50
		108 - Cleveland	1 - Certificated Salaries	PRIN ELEM SM	1	\$207,815.00
				TCHR BILING	1	\$130,858.00
				TCHR ED ENHN	2.1	\$267,638.70
				TCHR RSP	2	\$250,874.00
				TCHR STR ENG	15	\$1,870,245.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		22.1	\$2,877,004.70
			2 - Classified Salaries	ADMNAST1B20	1	\$121,198.00
				ATTEND SP	0.5	\$36,305.00
				EARL LIT TUT	0.8	\$43,713.60
				ISS	0.8	\$72,908.00
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.6	\$28,887.60
				PARA EDUCAT	3.2	\$259,484.80
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		8.9	\$830,923.00
		108 - Cleveland Total			31	\$3,707,927.70
		111 - Crocker Highlands	1 - Certificated Salaries	PRIN ELEM SM	1	\$207,815.00
				TCHR ED ENHN	2	\$254,894.00
				TCHR RSP	1	\$125,437.00
				TCHR STR ENG	17	\$2,119,611.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		22	\$2,857,331.00
			2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ATTEND SP	0.6	\$43,566.00
				ISS	2.4	\$218,724.00
				NOON SUP	0.7	\$33,702.20
				PARA EDUCAT	0.8	\$64,871.20
				PM COM SCH11	1	\$160,439.00
			2 - Classified Salaries Total		6.5	\$634,805.40
		111 - Crocker Highlands Total			28.5	\$3,492,136.40
		112 - Greenleaf Elementary	1 - Certificated Salaries	AP ELEM	1	\$174,100.00
				COUNSELOR	0.4	\$53,394.40

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
				EARL LIT TUT	0.3	\$16,392.60
				PRIN ELEM LG	1	\$211,473.00
				TCHR BILING	16	\$2,093,728.00
				TCHR ED ENHN	5.8	\$739,192.60
				TCHR RSP	3	\$376,311.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	9	\$1,122,147.00
				TSA 10P	3.5	\$457,761.50
				TSA 11M 12P	3	\$448,722.00
			1 - Certificated Salaries Total		44	\$5,782,785.10
			2 - Classified Salaries	ADMNAST1B20	1	\$121,198.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	1	\$123,280.00
				CULTU KEEPER	1	\$75,089.00
				EARL LIT TUT	2.9	\$158,461.80
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	1.2	\$57,775.20
				PARA EDUCAT	2.4	\$194,613.60
				PM COMMU SCH	1	\$178,748.00
				RECESS COACH	1	\$65,060.00
			2 - Classified Salaries Total		13.5	\$1,140,514.60
		112 - Greenleaf Elementary	Total		57.5	\$6,923,299.70
		114 - Global Family School	1 - Certificated Salaries	PRIN ELEM LG	1	\$211,473.00
				TCHR BILING	15	\$1,962,870.00
				TCHR ED ENHN	3	\$362,341.00
				TCHR RSP	2	\$250,874.00
				TCHR SDC NON	2	\$241,824.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	2	\$249,366.00
				TSA 10P	1.8	\$235,420.20
				TSA 11M 12P	2	\$299,148.00
			1 - Certificated Salaries Total		29.8	\$3,922,879.20
			2 - Classified Salaries	ADMNASST3 BI	1	\$141,397.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	0.6	\$73,968.00
				EARL LIT TUT	3.2	\$174,854.40
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	2	\$96,292.00
				PARA EDUCAT	3.2	\$259,484.80
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		13	\$1,091,033.20
		114 - Global Family School	Total		42.8	\$5,013,912.40
		115 - Emerson Elementary	1 - Certificated Salaries	PRIN ELEM SM	1	\$207,815.00
				TCHR ED ENHN	2	\$254,894.00
				TCHR RSP	1	\$125,437.00
				TCHR SDC NON	2	\$241,824.00
				TCHR SDC SEV	2	\$249,428.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	13	\$1,620,879.00
				TSA 10P	2	\$261,578.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		25	\$3,200,992.00
			2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ATTEND SP	1	\$72,610.00
				CASE MGR20	0.6	\$73,968.00
				EARL LIT TUT	2.4	\$87,427.20
				ISS	4.8	\$437,448.00
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.6	\$28,887.60
				PARA EDUCAT	3.2	\$259,484.80
				PM COM SCH11	1	\$160,439.00
			2 - Classified Salaries Total		15.6	\$1,323,445.60
		115 - Emerson Elementary	Total		40.6	\$4,524,437.60
		116 - Franklin	1 - Certificated Salaries	LIBRARIAN	0.8	\$109,129.60
				PRIN ELEM LG	1	\$211,473.00
				SOC WRKR	0.8	\$106,819.20
				TCHR BILING	3	\$392,574.00
				TCHR ED ENHN	2.9	\$369,596.30
				TCHR RSP	3	\$250,874.00
				TCHR SDC SEV	3	\$374,142.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	15	\$1,870,245.00
				TSA 10P	2	\$261,578.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		33.5	\$4,185,568.10
			2 - Classified Salaries	ADMNASST2BI	1	\$138,731.00
				ATTEND SP	0.4	\$29,044.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	0.6	\$73,968.00
				EARL LIT TUT	2.4	\$131,140.80
				IA BI	0.8	\$53,484.80
				IA SPED	0.8	\$54,875.20
				ISS	0.8	\$72,908.00
				NOON SUP	1.1	\$52,960.60
				PARA EDUCAT	9.15	\$741,964.35
				PM COMMU SCH	1	\$178,748.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized	UM of Total Com
			2 - Classified Salaries Total		19.05		\$1,604,435.75
		116 - Franklin Total			52.55		\$5,790,003.85
		117 - Fruitvale	1 - Certificated Salaries	PRIN ELEM LG	0.9		\$190,325.70
				TCHR BILING	1		\$130,858.00
				TCHR ED ENHN	2.8		\$356,851.60
				TCHR RSP	1		\$125,437.00
				TCHR SDC NON	3		\$362,736.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	9		\$1,122,147.00
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		19.7		\$2,527,492.30
			2 - Classified Salaries	ADMNAST1B20	1		\$121,198.00
				ATTEND SP	1		\$72,610.00
				EARL LIT TUT	2.9		\$158,461.80
				FACRESTORJUS	1		\$139,018.00
				ISS	0.8		\$72,908.00
				LIBRARY TECH	1		\$89,678.00
				NOON SUP	0.4		\$19,258.40
				PARA EDUCAT	5.6		\$454,098.40
				PM COMMU SCH	1		\$178,748.00
			2 - Classified Salaries Total		14.7		\$1,305,978.60
		117 - Fruitvale Total			34.4		\$3,833,470.90
		118 - Garfield	1 - Certificated Salaries	LIBRARIAN	0.7		\$95,488.40
				PRIN ELEM LG	0.9		\$190,325.70
				TCHR ED ENHN	3		\$362,341.00
				TCHR RSP	1		\$125,437.00
				TCHR SDC NON	2		\$241,824.00
				TCHR SDC SEV	2		\$249,428.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	16		\$1,994,928.00
				TSA 10P	0.8		\$104,631.20
				TSA 11M 12P	2		\$299,148.00
			1 - Certificated Salaries Total		29.4		\$3,773,114.30
			2 - Classified Salaries	ADMNASST2BI	1		\$138,731.00
				ATTEND SP BI	1		\$76,611.00
				CASE MGR20	0.6		\$73,968.00
				CULTU KEEPER	1		\$75,089.00
				EARL LIT TUT	4.5		\$245,889.00
				FACRESTORJUS	1		\$139,018.00
				ISS	0.8		\$72,908.00
				NOON SUP	1.7		\$69,811.70
				PARA EDUCAT	7.2		\$583,840.80
				PM COMMU SCH	1		\$178,748.00
			2 - Classified Salaries Total		19.8		\$1,654,614.50
		118 - Garfield Total			49.2		\$5,427,728.80
		119 - Glenview	1 - Certificated Salaries	PRIN ELEM SM	1		\$207,815.00
				TCHR ED ENHN	3.5		\$446,064.50
				TCHR RSP	2		\$250,874.00
				TCHR SDC NON	2		\$241,824.00
				TCHR STR ENG	18		\$2,244,294.00
				TSA 10P	0.6		\$78,473.40
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		28.1		\$3,618,918.90
			2 - Classified Salaries	ADMNASST220	1		\$114,918.00
				ATTEND SP	0.8		\$58,088.00
				ISS	0.8		\$72,908.00
				LIBRARY TECH	0.5		\$44,839.00
				NOON SUP	0.8		\$38,516.80
				PARA EDUCAT	4		\$324,356.00
				PM COMMU SCH	1		\$178,748.00
			2 - Classified Salaries Total		8.9		\$832,373.80
		119 - Glenview Total			37		\$4,451,292.70
		121 - La Escuelita	1 - Certificated Salaries	PRIN ELEM SM	1		\$207,815.00
				TCHR ED ENHN	1.5		\$191,170.50
				TCHR RSP	1		\$125,437.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	12		\$1,496,196.00
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		17.5		\$2,259,755.50
			2 - Classified Salaries	ADMNASST2BI	1		\$138,731.00
				ATTEND SP	1		\$72,610.00
				EARL LIT TUT	1.6		\$87,427.20
				ISS	0.8		\$72,908.00
				LIBRARY TECH	1		\$89,678.00
				NOON SUP	1.2		\$57,775.20
				PARA EDUCAT	2.4		\$194,613.60
				PM COMMU SCH	1		\$178,748.00
			2 - Classified Salaries Total		10		\$892,491.00
		121 - La Escuelita Total			27.5		\$3,152,246.50
		122 - Grass Valley	1 - Certificated Salaries	PRIN ELEM SM	1		\$207,815.00
				TCHR ED ENHN	1.3		\$165,681.10
				TCHR RSP	1		\$125,437.00
				TCHR SDC NON	3		\$362,736.00
				TCHR SDC SEV	2		\$249,428.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	6		\$748,098.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized UM of Total Com
				TSA 10P	1	\$130,789.00
				TSA 11M 12P	0.5	\$74,787.00
			1 - Certificated Salaries Total		16.8	\$2,154,334.10
			2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ATTEND SP	0.5	\$36,305.00
				COMM ASST	1	\$54,628.00
				EARL LIT TUT	1.4	\$76,498.80
				ISS	0.8	\$72,908.00
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.4	\$19,258.40
				PARA EDUCAT	5.6	\$454,098.40
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		12.7	\$1,095,625.60
		122 - Grass Valley Total			29.5	\$3,249,959.70
125 - Highland Community Schc	1		1 - Certificated Salaries	COUNSELOR	1	\$133,486.00
				PRIN ELEM SM	1	\$207,815.00
				TCHR ED ENHN	3	\$382,341.00
				TCHR RSP	1	\$125,437.00
				TCHR SDC SEV	3	\$374,142.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	19	\$2,368,977.00
				TSA 10P	1.5	\$196,183.50
				TSA 11M 12P	1.5	\$224,361.00
			1 - Certificated Salaries Total		32	\$4,102,305.50
			2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	1	\$123,280.00
				EARL LIT TUT	4.8	\$218,568.00
				LIBRARY TECH	0.8	\$71,742.40
				NOON SUP	1.1	\$52,960.60
				PARA EDUCAT	7.2	\$583,840.80
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		17.9	\$1,419,253.80
125 - Highland Community School	Total				49.9	\$5,521,559.30
	127 - Hillcrest		1 - Certificated Salaries	COUNSELOR	0.4	\$53,394.40
				PRIN ELEM SM	1	\$207,815.00
				TCHR ED ENHN	3	\$382,341.00
				TCHR RSP	2	\$250,874.00
				TCHR STR ENG	15	\$1,870,245.00
				TSA 10P	1	\$130,789.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		23.4	\$3,045,032.40
			2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ATTEND SP	1	\$72,610.00
				EARL LIT TUT	0.8	\$43,713.60
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.6	\$28,887.60
				PARA EDUCAT	0.8	\$64,871.20
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		6.2	\$592,011.40
	127 - Hillcrest Total				29.6	\$3,637,043.80
131 - Laurel Elementary			1 - Certificated Salaries	FCL MAN DEV	1	\$115,796.00
				PRIN ELEM LG	1	\$211,473.00
				TCHR ED ENHN	2	\$254,894.00
				TCHR RSP	2	\$250,874.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	19	\$2,368,977.00
				TSA 10P	1	\$130,789.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		28	\$3,571,940.00
			2 - Classified Salaries	ADMNASST2 BI	1	\$129,133.00
				ATTEND SP	1	\$72,610.00
				CASE MGR20	0.8	\$98,624.00
				CULTU KEEPER	1	\$75,089.00
				EARL LIT TUT	4	\$218,568.00
				ISS	0.8	\$72,908.00
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.8	\$38,516.80
				PARA EDUCAT	5.6	\$454,098.40
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		17	\$1,427,973.20
131 - Laurel Elementary Total					45	\$4,999,913.20
	133 - Lincoln		1 - Certificated Salaries	AP ELEM	1	\$174,100.00
				PRIN ELEM LG	1	\$211,473.00
				TCHR BILING	1	\$130,858.00
				TCHR ED ENHN	3.3	\$420,575.10
				TCHR RSP	3	\$376,311.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	25	\$3,117,075.00
				TSA 10P	0.5	\$65,394.50
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		36.8	\$4,734,923.60
			2 - Classified Salaries	ADMNASST3 BI	1	\$141,397.00
				ATTEND SP	1	\$72,610.00
				CASE MGR20	2.2	\$271,216.00
				COMRELAST1B	1	\$102,744.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized UM of Total Com
				EARL LIT TUT	0.8	\$43,713.60
				IA SPED	0.8	\$54,875.20
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	3	\$144,438.00
				PARA EDUCAT	4	\$324,356.00
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		15.8	\$1,423,775.80
	133 - Lincoln Total				52.6	\$6,158,699.40
	136 - Horace Mann	1 - Certificated Salaries	PRIN ELEM SM		1	\$207,815.00
			TCHR ED ENHN		1	\$127,447.00
			TCHR RSP		2	\$125,437.00
			TCHR SDC NON		1	\$120,912.00
			TCHR SDC SEV		2	\$249,428.00
			TCHR STR ENG		7	\$872,781.00
			TSA 11M 12P		1	\$149,574.00
		1 - Certificated Salaries Total			15	\$1,853,394.00
		2 - Classified Salaries	ADMNAST1B20		1	\$121,198.00
			ATTEND SP		0.6	\$43,566.00
			COM RELAST2B		1	\$88,631.00
			EARL LIT TUT		2.8	\$152,997.60
			LIBRARY TECH		1	\$89,678.00
			NOON SUP		0.4	\$19,258.40
			PARA EDUCAT		6.4	\$518,969.60
			PM COMMU SCH		1	\$178,748.00
		2 - Classified Salaries Total			14.2	\$1,213,046.60
	136 - Horace Mann Total				29.2	\$3,066,440.60
	138 - Markham	1 - Certificated Salaries	PRIN ELEM LG		1	\$211,473.00
			TCHR ED ENHN		2	\$254,894.00
			TCHR RSP		1	\$125,437.00
			TCHR SDC NON		1	\$120,912.00
			TCHR STIP		1	\$89,563.00
			TCHR STR ENG		13	\$1,620,879.00
			TSA 10P		2	\$261,578.00
			TSA 11M 12P		1	\$149,574.00
		1 - Certificated Salaries Total			22	\$2,834,310.00
		2 - Classified Salaries	ADMNAST1B20		1	\$121,198.00
			ATTEND SP BI		1	\$76,611.00
			CASE MGR20		1	\$123,280.00
			CULTU KEEPER		1	\$75,089.00
			EARL LIT TUT		4	\$218,568.00
			IA SPED		0.8	\$54,875.20
			LIAFAM PARBI		0.8	\$90,042.40
			LIBRARY TECH		1	\$89,678.00
			NOON SUP		1.3	\$62,589.80
			PARA EDUCAT		2.4	\$194,613.60
			PM COMMU SCH		1	\$178,748.00
		2 - Classified Salaries Total			15.3	\$1,285,293.00
	138 - Markham Total				37.3	\$4,119,603.00
	142 - Joaquin Miller	1 - Certificated Salaries	LIBRARIAN		1	\$136,412.00
			PRIN ELEM SM		1	\$207,815.00
			TCHR ED ENHN		3.4	\$433,319.80
			TCHR RSP		2	\$250,874.00
			TCHR SDC NON		1	\$120,912.00
			TCHR STR ENG		16	\$1,994,928.00
			TSA 11M 12P		0.8	\$119,659.20
		1 - Certificated Salaries Total			25.2	\$3,263,920.00
		2 - Classified Salaries	ADMNASST120		1	\$113,503.00
			ATTEND SP		0.5	\$58,088.00
			EARL LIT TUT		0.8	\$43,713.60
			ISS		4	\$364,540.00
			NOON SUP		0.6	\$28,887.60
			PARA EDUCAT		4	\$324,356.00
			PM COMMU SCH		1	\$178,748.00
		2 - Classified Salaries Total			11.9	\$1,111,836.20
	142 - Joaquin Miller Total				37.1	\$4,375,756.20
	143 - Montclair	1 - Certificated Salaries	PRIN ELEM LG		1	\$211,473.00
			SOC WRKR		0.5	\$66,762.00
			TCHR ED ENHN		3	\$382,341.00
			TCHR RSP		2	\$250,874.00
			TCHR SDC SEV		3	\$374,142.00
			TCHR STIP		1	\$89,563.00
			TCHR STR ENG		22.55	\$2,811,601.65
			TSA 11M 12P		1	\$149,574.00
		1 - Certificated Salaries Total			34.05	\$4,336,330.65
		2 - Classified Salaries	ADMNASST220		1	\$114,918.00
			ATTEND SP		0.7	\$50,827.00
			EARL LIT TUT		0.8	\$43,713.60
			ISS		1.6	\$145,816.00
			LIBRARY TECH		1.6	\$89,678.00
			NOON SUP		0.9	\$43,331.40
			PARA EDUCAT		9.6	\$778,454.40
			PM COM SCH11		1	\$160,439.00
		2 - Classified Salaries Total			17.2	\$1,427,177.40
	143 - Montclair Total				51.25	\$5,763,508.05
	145 - Peralta	1 - Certificated Salaries	PRIN ELEM LG		1	\$211,473.00
			TCHR ED ENHN		1.6	\$203,915.20

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorize	UM of Total Com
				TCHR SDC NON	1	\$120,912.00
				TCHR STR ENG	14	\$1,745,562.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries	Total	18.6	\$2,431,436.20
			2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ATTEND SP	0.8	\$58,088.00
				ISS	0.8	\$72,908.00
				LIBRARY TECH	0.5	\$44,839.00
				NOON SUP	0.6	\$28,887.60
				PARA EDUCAT	2.4	\$194,613.60
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries	Total	7.1	\$691,587.20
			145 - Peralta	Total	25.7	\$3,123,023.40
	146 - Piedmont Avenue		1 - Certificated Salaries	FCL MAN DEV	1	\$115,796.00
				PRIN ELEM SM	1	\$207,815.00
				SOC WRKR	1.8	\$240,343.20
				TCHR ED ENHN	2	\$254,894.00
				TCHR REPLACE	1	\$107,850.00
				TCHR RSP	1	\$125,437.00
				TCHR SDC NON	1	\$120,912.00
				TCHR SDC SEV	1	\$124,714.00
				TCHR STR ENG	13	\$1,620,879.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries	Total	23.8	\$3,068,214.20
			2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ATTEND SP	1	\$72,610.00
				CASE MGR20	1	\$123,280.00
				EARL LIT TUT	3.2	\$174,854.40
				NOON SUP	0.4	\$19,258.40
				PARA EDUCAT	8.8	\$713,583.20
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries	Total	16.4	\$1,395,837.00
	146 - Piedmont Avenue	Total			40.2	\$4,464,051.20
	148 - Redwood Heights		1 - Certificated Salaries	PRIN ELEM SM	1	\$207,815.00
				TCHR ED ENHN	2.6	\$331,362.20
				TCHR RSP	1	\$125,437.00
				TCHR SDC SEV	2	\$249,428.00
				TCHR STR ENG	14	\$1,745,562.00
				TSA 11M 12P	2	\$149,574.00
			1 - Certificated Salaries	Total	22.6	\$2,809,178.20
			2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ATTEND SP	0.5	\$36,305.00
				EARL LIT TUT	0.8	\$43,713.60
				ISS	2.4	\$218,724.00
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.6	\$28,887.60
				PARA EDUCAT	4.8	\$389,227.20
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries	Total	12.1	\$1,098,786.40
	148 - Redwood Heights	Total			34.7	\$3,907,964.60
	151 - Sequoia		1 - Certificated Salaries	PRIN ELEM SM	1	\$207,815.00
				TCHR ED ENHN	3	\$382,341.00
				TCHR RSP	1	\$125,437.00
				TCHR SDC SEV	1	\$124,714.00
				TCHR STR ENG	18	\$2,244,294.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries	Total	25	\$3,234,175.00
			2 - Classified Salaries	ADMNASST220	1	\$114,918.00
				ATTEND SP BI	0.6	\$45,966.60
				EARL LIT TUT	1.6	\$87,427.20
				ISS	0.8	\$72,908.00
				LIBRARY TECH	0.5	\$44,839.00
				NOON SUP	1	\$48,146.00
				PARA EDUCAT	3.2	\$259,484.80
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries	Total	9.7	\$852,437.60
	151 - Sequoia	Total			34.7	\$4,086,612.60
	154 - Madison Lower		1 - Certificated Salaries	FCL MAN DEV	0.5	\$57,898.00
				PRIN ELEM SM	1	\$207,815.00
				TCHR ED ENHN	3.4	\$305,872.80
				TCHR RSP	1	\$125,437.00
				TCHR SDC NON	2	\$241,824.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	9	\$1,122,147.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries	Total	18.9	\$2,300,130.80
			2 - Classified Salaries	ADMNASST2 BI	1	\$129,133.00
				ATTEND SP BI	0.5	\$38,305.50
				CASE MGR20	1	\$123,280.00
				EARL LIT TUT	2.4	\$131,140.80
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.9	\$43,331.40
				PARA EDUCAT	3.2	\$259,484.80
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries	Total	11	\$993,101.50
	154 - Madison Lower	Total			29.9	\$3,293,232.30

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized	UM of Total Com
		157 - Thornhill	1 - Certificated Salaries	PRIN ELEM SM	2		\$346,427.61
				TCHR ED ENHN	1,9		\$242,149.30
				TCHR RSP	1		\$125,437.00
				TCHR STR ENG	16		\$1,994,928.00
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		21.9		\$2,858,515.91
			2 - Classified Salaries	ADMN ASST3	1		\$152,468.00
				ATTEND SP	0.5		\$36,305.00
				EARL LIT TUT	0.8		\$43,713.60
				LIBRARY TECH	0.5		\$44,839.00
				NOON SUP	0.6		\$28,887.60
				PARA EDUCAT	4		\$324,356.00
				PM COMMU SCH	1		\$178,748.00
			2 - Classified Salaries Total		8.4		\$809,317.20
			157 - Thornhill Total		30.3		\$3,667,833.11
	160 - Lockwood Steam Academy	1 - Certificated Salaries	AP ELEM	AP ELEM	1		\$174,100.00
				PRIN ELEM LG	0.9		\$190,325.70
				SOC WRKR	1		\$133,524.00
				TCHR BILING	6		\$785,148.00
				TCHR ED ENHN	3.6		\$458,809.20
				TCHR RSP	3		\$376,311.00
				TCHR SDC SEV	2		\$249,428.00
				TCHR STIP	2		\$179,126.00
				TCHR STR ENG	20		\$2,493,660.00
				TSA 10P	3.2		\$418,524.80
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		43.7		\$5,608,530.70
			2 - Classified Salaries	ADMNAST1B24	1		\$133,172.00
				ATTEND SP	1		\$72,610.00
				CASE MGR20	1		\$123,280.00
				CULTU KEEPER	1		\$75,089.00
				EARL LIT TUT	6.4		\$349,708.80
				LIBRARY TECH	1		\$89,678.00
				NOON SUP	2		\$96,292.00
				PARA EDUCAT	5.6		\$454,098.40
				PM COMMU SCH	1		\$178,748.00
			2 - Classified Salaries Total		20		\$1,572,676.20
			160 - Lockwood Steam Academy Total		63.7		\$7,181,206.90
	165 - Acorn Woodland K-5	1 - Certificated Salaries	PRIN ELEM SM	PRIN ELEM SM	1		\$207,815.00
				TCHR BILING	3		\$392,574.00
				TCHR ED ENHN	2		\$254,894.00
				TCHR RSP	1		\$125,437.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	9		\$1,122,147.00
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		18		\$2,342,004.00
			2 - Classified Salaries	ADMNAST1B20	1		\$121,198.00
				ATTEND SP BI	0.6		\$45,966.60
				EARL LIT TUT	2.4		\$131,140.80
				ISS	0.8		\$72,908.00
				NOON SUP	1.2		\$57,775.20
				PARA EDUCAT	2.4		\$194,613.60
				PM COMMU SCH	1		\$178,748.00
			2 - Classified Salaries Total		9.4		\$802,350.20
			165 - Acorn Woodland K-5 Total		27.4		\$3,144,354.20
	168 - Carl B. Munck Elementary	1 - Certificated Salaries	PRIN ELEM SM	PRIN ELEM SM	1		\$207,815.00
				TCHR ED ENHN	1.5		\$191,170.50
				TCHR RSP	1		\$125,437.00
				TCHR SDC SEV	2		\$249,428.00
				TCHR STR ENG	7		\$872,781.00
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		13.5		\$1,796,205.50
			2 - Classified Salaries	ADMNASST120	1		\$113,503.00
				ATTEND SP	0.5		\$36,305.00
				EARL LIT TUT	1.6		\$87,427.20
				ISS	0.8		\$72,908.00
				LIBRARY TECH	1		\$89,678.00
				NOON SUP	0.4		\$19,258.40
				PARA EDUCAT	5.6		\$454,098.40
				PM COM SCH11	1		\$160,439.00
			2 - Classified Salaries Total		11.9		\$1,033,617.00
			168 - Carl B. Munck Elementary Total		25.4		\$2,829,822.50
	169 - Oakland Academy of Knowledge	1 - Certificated Salaries	PRIN ELEM LG	PRIN ELEM LG	0.9		\$190,325.70
				TCHR ED ENHN	2		\$254,894.00
				TCHR RSP	1		\$125,437.00
				TCHR SDC NON	2		\$241,824.00
				TCHR STR ENG	9		\$1,122,147.00
				TSA 10P	1		\$130,789.00
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		16.9		\$2,214,990.70
			2 - Classified Salaries	ADMNAST1B20	1		\$121,198.00
				ATTEND SP	0.5		\$36,305.00
				CASE MGR20	0.8		\$98,624.00
				EARL LIT TUT	2.4		\$131,140.80
				ISS	2.4		\$218,724.00
				LIBRARY TECH	1		\$89,678.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorize	UM of Total Com
				NOON SUP	0.4	\$19,258.40
				PARA EDUCAT	3.2	\$259,484.80
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		12.7	\$1,153,161.00
	169 - Oakland Academy of Knowledge		Total		29.6	\$3,368,151.70
		170 - Hoover	1 - Certificated Salaries	PRIN ELEM SM	1	\$207,815.00
				TCHR ED ENHN	1.95	\$248,521.65
				TCHR RSP	1	\$125,437.00
				TCHR STR ENG	13	\$1,620,879.00
				TSA 10P	0.5	\$65,394.50
				TSA 11M 12P	1.5	\$224,361.00
			1 - Certificated Salaries Total		18.95	\$2,492,408.15
			2 - Classified Salaries	ADMNAST1B20	1	\$121,198.00
				ATTEND SP	1	\$72,610.00
				COM RELAST2B	1	\$88,631.00
				EARL LIT TUT	2.4	\$131,140.80
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.8	\$38,516.80
				PARA EDUCAT	2.4	\$194,613.60
				PM COM SCH11	0.6	\$96,263.40
			2 - Classified Salaries Total		10.2	\$832,651.60
		170 - Hoover Total			29.15	\$3,325,059.75
	172 - Fred T Korematsu Discovery		1 - Certificated Salaries	PRIN ELEM SM	1	\$207,815.00
				TCHR ED ENHN	1.8	\$229,404.60
				TCHR HEAR IM	1	\$156,389.00
				TCHR RSP	1	\$125,437.00
				TCHR SDC NON	2	\$241,824.00
				TCHR STR ENG	7	\$872,781.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		14.8	\$1,983,224.60
			2 - Classified Salaries	ADMNASST2BI	1	\$138,731.00
				ATTEND SP BI	0.5	\$38,305.50
				EARL LIT TUT	2.4	\$131,140.80
				FACRESTORJUS	0.5	\$69,509.00
				INTER DEAF2	0.8	\$81,339.20
				LIBRARY TECH	0.5	\$44,839.00
				NOON SUP	0.4	\$19,258.40
				PARA EDUCAT	4	\$324,356.00
				PM COM SCH11	1	\$160,439.00
			2 - Classified Salaries Total		11.1	\$1,007,917.90
	172 - Fred T Korematsu Discovery Ac		Total		25.9	\$2,991,142.50
		175 - Manzanita Seed	1 - Certificated Salaries	FCL MAN DEV	0.5	\$57,898.00
				PRIN ELEM SM	1	\$207,815.00
				TCHR BILING	11	\$1,439,438.00
				TCHR ED ENHN	3.2	\$407,830.40
				TCHR RSP	3	\$376,311.00
				TCHR SDC NON	2	\$241,824.00
				TCHR STR ENG	5	\$623,415.00
				TSA 10P	0.5	\$65,394.50
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		27.2	\$3,569,499.90
			2 - Classified Salaries	ADMNASST3B	1	\$153,582.00
				ATTEND SP BI	0.4	\$30,644.40
				CASE MGR20	1	\$123,280.00
				CLK BIL	0.6	\$43,700.40
				EARL LIT TUT	2.4	\$131,140.80
				ISS	0.8	\$72,908.00
				LIBRARY TECH	0.5	\$44,839.00
				NOON SUP	1.5	\$72,219.00
				PARA EDUCAT	4	\$324,356.00
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		13.2	\$1,175,417.60
		175 - Manzanita Seed Total			40.4	\$4,744,917.50
	177 - Esperanza Academy		1 - Certificated Salaries	PRIN ELEM SM	1	\$207,815.00
				SOC WRKR	0.4	\$53,409.60
				TCHR BILING	17	\$2,224,586.00
				TCHR ED ENHN	1.6	\$203,915.20
				TCHR RSP	1	\$125,437.00
				TCHR SDC SEV	2	\$249,428.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	1	\$124,683.00
				TSA 10P	1.3	\$170,025.70
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		27.3	\$3,598,436.50
			2 - Classified Salaries	ADMNAST1B20	1	\$121,198.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	1	\$123,280.00
				EARL LIT TUT	2.4	\$131,140.80
				LIAFAM PARBI	0.4	\$45,021.20
				LIBRARY TECH	0.5	\$44,839.00
				NOON SUP	1	\$48,146.00
				PARA EDUCAT	5.6	\$454,098.40
				PM COMMU SCH	1	\$178,748.00
				RECESS COACH	0.7	\$45,542.00
			2 - Classified Salaries Total		14.6	\$1,268,624.40
	177 - Esperanza Academy		Total		41.9	\$4,867,060.90

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorize	UM of Total Com																						
		178 - Bridges Academy @ Metro	1 - Certificated Salaries	PRIN ELEM SM	0.9	\$187,033.50																						
				TCHR BILING	14	\$1,832,012.00																						
				TCHR ED ENHN	3	\$382,341.00																						
				TCHR RSP	1.6	\$200,699.20																						
				TCHR SDC SEV	2	\$249,428.00																						
				TCHR STIP	1	\$89,563.00																						
				TCHR STR ENG	1	\$124,683.00																						
				TSA 10P	1	\$130,789.00																						
				TSA 11M 12P	2	\$299,148.00																						
				1 - Certificated Salaries Total		26.5	\$3,495,696.70																					
					2 - Classified Salaries	ADMNASST3 BI	0.5	\$70,698.50																				
						ATTEND SP BI	0.5	\$38,305.50																				
						CASE MGR20	0.6	\$73,968.00																				
						CLK BIL	1	\$72,834.00																				
						EARL LIT TUT	4.8	\$262,281.60																				
						FACRESTORJUS	1	\$139,018.00																				
						NOON SUP	0.6	\$28,887.60																				
						PARA EDUCAT	5.6	\$454,098.40																				
						PM COM SCH11	1	\$160,439.00																				
						2 - Classified Salaries Total		15.6	\$1,300,530.60																			
						178 - Bridges Academy @ Metro Total						42.1	\$4,796,227.30															
							179 - Manzanita Community Sch	1 - Certificated Salaries	COOD CERT	0.82	\$171,730.96																	
									FCL MAN DEV	0.5	\$57,898.00																	
									PRIN ELEM SM	1	\$207,815.00																	
									SOC WRKR	0.6	\$80,114.40																	
									TCHR ED ENHN	1.6	\$203,915.20																	
									TCHR RSP	1	\$125,437.00																	
									TCHR SDC NON	2	\$241,824.00																	
									TCHR STIP	1	\$89,563.00																	
									TCHR STR ENG	13	\$1,496,196.00																	
									TSA 10P	0.7	\$91,552.30																	
									TSA 11M 12P	0.95	\$142,095.30																	
									1 - Certificated Salaries Total		23.17	\$2,908,141.16																
										2 - Classified Salaries	ADMNASST120	1	\$113,503.00															
											ATTEND SP BI	0.75	\$57,458.25															
											CASE MGR20	0.6	\$73,968.00															
											EARL LIT TUT	2.8	\$152,997.60															
											ISS	0.8	\$72,908.00															
											LIBRARY TECH	0.5	\$44,839.00															
											NOON SUP	0.9	\$43,331.40															
											PARA EDUCAT	2.4	\$194,613.60															
											PM COM SCH11	1	\$160,439.00															
											2 - Classified Salaries Total		10.75	\$914,057.85														
											179 - Manzanita Community School Total						33.92	\$3,822,199.01										
												180 - Kaiser Early Childhood Cer	1 - Certificated Salaries	CDC SITE ADM	0.6	\$119,851.20												
														TCHR ED ENHN	0.5	\$63,723.50												
														TCHR SDC NON	3	\$362,736.00												
														TCHR SDC SEV	3	\$374,142.00												
														TCHR STR ENG	4	\$498,732.00												
														1 - Certificated Salaries Total		11.1	\$1,419,184.70											
															2 - Classified Salaries	ATTEND SP	0.20002	\$14,523.45										
																ISS	0.8	\$72,908.00										
																NOON SUP	0.2	\$9,629.20										
																PARA EDUCAT	8	\$648,712.00										
																2 - Classified Salaries Total		9.20002	\$745,772.65									
																180 - Kaiser Early Childhood Center Total						20.30002	\$2,164,957.35					
																	181 - Encompass Academy	1 - Certificated Salaries	PRIN ELEM SM	1	\$207,815.00							
																			TCHR ED ENHN	1.6	\$203,915.20							
																			TCHR RSP	3	\$376,311.00							
																			TCHR STIP	1	\$89,563.00							
																			TCHR STR ENG	11	\$1,371,513.00							
																			TSA 10P	1.2	\$156,946.80							
																			TSA 11M 12P	1	\$149,574.00							
																			1 - Certificated Salaries Total		19.8	\$2,555,638.00						
																				2 - Classified Salaries	ADMNASST124	1	\$129,396.00					
																					ATTEND SP BI	0.5	\$38,305.50					
																					EARL LIT TUT	2.4	\$131,140.80					
																					ISS	0.8	\$72,908.00					
																					NOON SUP	0.5	\$24,073.00					
																					PARA EDUCAT	2.4	\$194,613.60					
																					PM COMMU SCH	1	\$178,748.00					
																					2 - Classified Salaries Total		8.6	\$769,184.90				
																					181 - Encompass Academy Total						28.4	\$3,324,822.90
																						182 - Martin Luther King Jr, K-5	1 - Certificated Salaries	PRIN ELEM SM	0.9	\$187,033.50		
																								TCHR ED ENHN	3.3	\$420,575.10		
																								TCHR RSP	1	\$125,437.00		
																								TCHR SDC NON	2	\$241,824.00		
																								TCHR SDC SEV	3	\$374,142.00		
																								TCHR STIP	1	\$89,563.00		
																								TCHR STR ENG	11	\$1,371,513.00		
																								TSA 10P	1.5	\$196,183.50		
																								TSA 11M 12P	1	\$149,574.00		
																								1 - Certificated Salaries Total		24.7	\$3,155,845.10	
																									2 - Classified Salaries	ADMNASST2BI	1	\$138,731.00
																										ATTEND SP	0.8	\$58,088.00
																										CASE MGR20	1	\$123,280.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
				CULTU KEEPER	1	\$75,089.00
				EARL LIT TUT	3.6	\$196,711.20
				FACRESTORJUS	1	\$139,018.00
				ISS	0.8	\$72,908.00
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	1.3	\$62,589.80
				PARA EDUCAT	6.4	\$518,969.60
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		18.9	\$1,653,810.60
	182 - Martin Luther King Jr, K-3	Total			43.6	\$4,809,655.70
	183 - Prescott	1 - Certificated Salaries	FCL MAN DEV		1	\$115,796.00
			PRIN ELEM SM		0.9	\$187,033.50
			TCHR ED ENHN		2.4	\$178,425.80
			TCHR STR ENG		6	\$748,098.00
			TSA 11M 12P		0.5	\$74,787.00
		1 - Certificated Salaries Total			10.8	\$1,304,140.30
		2 - Classified Salaries	ADMNASST3 BI		1	\$141,397.00
			ATTEND SP		0.6	\$43,566.00
			CASE MGR20		0.4	\$49,312.00
			EARL LIT TUT		2.4	\$131,140.80
			IA SPED		0.8	\$54,875.20
			LIBRARY TECH		1	\$89,678.00
			NOON SUP		0.4	\$19,258.40
			PARA EDUCAT		0.8	\$64,871.20
			PM COMMU SCH		1	\$178,748.00
		2 - Classified Salaries Total			8.4	\$772,846.60
	183 - Prescott	Total			19.2	\$2,076,986.90
	186 - International Community School	1 - Certificated Salaries	PRIN ELEM SM		1	\$207,815.00
			SOC WRKR		1	\$133,524.00
			TCHR BILING		4	\$523,432.00
			TCHR ED ENHN		2.6	\$331,362.20
			TCHR RSP		1	\$125,437.00
			TCHR STR ENG		8	\$997,464.00
			TSA 10P		0.6	\$78,473.40
			TSA 11M 12P		1	\$149,574.00
		1 - Certificated Salaries Total			19.2	\$2,547,081.60
		2 - Classified Salaries	ADMNASST3 BI		1	\$141,397.00
			ATTEND SP BI		0.5	\$38,305.50
			CULTU KEEPER		1	\$75,089.00
			EARL LIT TUT		4	\$218,568.00
			ISS		0.8	\$72,908.00
			LIBRARY TECH		0.5	\$44,839.00
			NOON SUP		2	\$96,292.00
			PARA EDUCAT		2.4	\$194,613.60
			PM COM SCH11		1	\$160,439.00
		2 - Classified Salaries Total			13.2	\$1,042,451.10
	186 - International Community School	Total			32.4	\$3,589,532.70
	187 - Hintil Preschool	1 - Certificated Salaries	TCHR ED ENHN		0.2	\$25,489.40
			TCHR STR ENG		1	\$124,683.00
		1 - Certificated Salaries Total			1.2	\$150,172.40
		2 - Classified Salaries	ATTEND SP		0.09998	\$7,259.55
			PARA EDUCAT		0.8	\$64,871.20
		2 - Classified Salaries Total			0.89998	\$72,130.75
	187 - Hintil Preschool	Total			2.09998	\$222,303.15
	190 - Think College Now	1 - Certificated Salaries	PRIN ELEM SM		1	\$207,815.00
			TCHR ED ENHN		2	\$254,894.00
			TCHR RSP		1	\$125,437.00
			TCHR STR ENG		11	\$1,371,513.00
			TSA 10P		2	\$261,578.00
			TSA 11M 12P		0.6	\$89,744.40
		1 - Certificated Salaries Total			17.6	\$2,310,981.40
		2 - Classified Salaries	ADMNASST2 BI		1	\$129,133.00
			ATTEND SP BI		0.5	\$38,305.50
			CULTU KEEPER		1	\$75,089.00
			EARL LIT TUT		3.2	\$131,140.80
			ISS		0.8	\$72,908.00
			LIBRARY TECH		0.5	\$44,839.00
			NOON SUP		0.8	\$38,516.80
			PARA EDUCAT		0.8	\$64,871.20
			PM COMMU SCH		1	\$178,748.00
		2 - Classified Salaries Total			9.6	\$773,551.30
	190 - Think College Now	Total			27.2	\$3,084,532.70
	193 - Reach Academy	1 - Certificated Salaries	PRIN ELEM LG		0.9	\$190,325.70
			TCHR ED ENHN		2.8	\$356,851.80
			TCHR RSP		1	\$125,437.00
			TCHR STIP		1	\$89,563.00
			TCHR STR ENG		17	\$2,119,611.00
			TSA 10P		2	\$261,578.00
			TSA 11M 12P		1	\$149,574.00
		1 - Certificated Salaries Total			25.7	\$3,292,940.30
		2 - Classified Salaries	ADMNASST2BI		1	\$138,731.00
			ATTEND SP BI		1	\$76,611.00
			C CULT/CLI		6	\$650,688.00
			CASE MGR20		1	\$123,280.00
			EARL LIT TUT		3.2	\$131,140.80
			LIBRARY TECH		1	\$89,678.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
				NOON SUP	0.7	\$33,702.20
				PARA EDUCAT	2.4	\$194,613.60
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		17.3	\$1,617,192.60
		193 - Reach Academy Total			43	\$4,910,132.90
		194 - Sankofa United Elem	1 - Certificated Salaries	FCL MAN DEV	0.5	\$57,898.00
				PRIN ELEM SM	0.9	\$187,033.50
				TCHR ED ENHN	1.1	\$140,191.70
				TCHR RSP	1	\$125,437.00
				TCHR SDC SEV	3	\$374,142.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	8	\$997,464.00
				TSA 10P	1.6	\$104,631.20
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		18.1	\$2,225,934.40
			2 - Classified Salaries	ADMINASST320	1	\$143,574.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	1	\$61,640.00
				EARL LIT TUT	1.6	\$87,427.20
				ISS	0.8	\$72,908.00
				LIBRARY TECH	1	\$89,678.00
				NOON SUP	0.4	\$19,258.40
				PARA EDUCAT	6.4	\$518,969.60
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		14.2	\$1,248,814.20
		194 - Sankofa United Elem Total			32.3	\$3,474,748.60
	Elementary School Total				1788,61998	\$204,086,463.71
	High School	301 - Castlemont High School	1 - Certificated Salaries	AP HIGH	2	\$369,908.00
				COUNSELOR	2	\$266,972.00
				DIR COMP HS	1	\$265,351.00
				SOC WRKR	1.5	\$200,286.00
				TCHR 11M 12P	50.42	\$6,747,355.66
				TCHR STIP	2	\$179,126.00
				TSA 11M 12P	5.8	\$717,955.20
			1 - Certificated Salaries Total		64.72	\$8,746,953.86
			2 - Classified Salaries	ADMINASST2BI	1	\$138,731.00
				ADMINASST3B	1	\$153,582.00
				ATTEND SP	1.8	\$130,698.00
				C&C PATH CCH	1	\$166,181.00
				CASE MGR20	4	\$493,120.00
				COMM ASSTBI	1	\$76,501.00
				CULTU KEEPER	4	\$300,356.00
				EARL LIT TUT	0.8	\$43,713.60
				FACRESTORJUS	1	\$139,018.00
				ISS	3.2	\$291,632.00
				LIA FAM PAR	1	\$106,973.00
				LIBRARY TECH	1	\$89,678.00
				LIFEGUARD	1	\$72,081.00
				NEWCOM ASST	2	\$156,202.00
				PARA EDUCAT	7.2	\$583,840.80
				PM COMMU SCH	1	\$178,748.00
				SB CULT/CLI	1	\$98,350.00
				SITE LIA WRK	1	\$158,194.00
				SP COL&CAR	1	\$127,484.00
				SP PATH TRAN	1	\$112,206.00
			2 - Classified Salaries Total		36	\$3,617,289.40
		301 - Castlemont High School Total			100.72	\$12,364,243.26
		302 - Fremont High School	1 - Certificated Salaries	AP HIGH	3	\$554,862.00
				COUNSELOR	3	\$400,458.00
				DIR COMP HS	1	\$265,351.00
				FCL MAN DEV	0.5	\$57,898.00
				LIBRARIAN	1	\$136,412.00
				SOC WRKR	1	\$133,524.00
				TCHR 11M 12P	70.4	\$9,421,139.20
				TCHR STIP	2	\$179,126.00
				TSA 10P	1.5	\$196,183.50
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		84.4	\$11,494,527.70
			2 - Classified Salaries	ADMINASST3B	1	\$153,582.00
				ATTEND SP BI	2	\$153,222.00
				C&C PATH CCH	1	\$166,181.00
				CASE MGR20	4	\$493,120.00
				CLK BIL	1	\$72,834.00
				CULTU KEEPER	4	\$300,356.00
				ISS	0.8	\$72,908.00
				LIBRARY TECH	1	\$89,678.00
				PARA EDUCAT	6.4	\$518,969.60
				PM COMMU SCH	1	\$178,748.00
				SB CULT/CLI	1	\$98,350.00
				SP COL&CAR	1	\$127,484.00
				SP PATH TRAN	1	\$112,206.00
			2 - Classified Salaries Total		25.2	\$2,537,638.60
		302 - Fremont High School Total			109.6	\$14,032,166.30
		303 - McClymonds High School	1 - Certificated Salaries	AP HIGH	1	\$184,954.00
				COUNSELOR	1	\$133,486.00
				DIR COMP HS	1	\$265,351.00

Oakland Unified School District
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Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized UM of Total Com
				FCL FEM FAC	0.5	\$0.00
				FCL MAN DEV	1	\$115,796.00
				TCHR 11M 12P	19.85	\$2,656,386.55
				TCHR SDC NON	1	\$120,912.00
				TSA 11M 12P	2.3	\$344,020.20
			1 - Certificated Salaries	Total	27.65	\$3,820,905.75
			2 - Classified Salaries	ADMN ASST3	1	\$152,468.00
				ATTEND SP	0.6	\$43,566.00
				CASE MGR20	1	\$123,280.00
				COOD CLASS	1	\$233,085.00
				CULTU KEEPER	4	\$300,356.00
				FACRESTORJUS	1	\$139,018.00
				ISS	0.8	\$72,908.00
				LIA FAM PAR	0.6	\$64,183.80
				LIFEGUARD	1	\$72,081.00
				PARA EDUCAT	4	\$324,356.00
				PE ATTEND	1	\$51,442.00
				PM COMMU SCH	1	\$178,748.00
				SB CULT/CLI	1	\$98,350.00
				SEC HIGH	0.4	\$36,564.00
				SP BEHAVIOR	1	\$163,755.00
				SP COL&CAR	1	\$127,484.00
				SP STUD ENG	1	\$171,689.00
			2 - Classified Salaries	Total	21.4	\$2,353,333.80
		303 - McClymonds High School	Total		49.05	\$6,174,239.55
		304 - Oakland High School	1 - Certificated Salaries	AP HIGH	5	\$924,770.00
				COUNSELOR	3.6	\$480,549.60
				DIR COMP HS	1	\$265,351.00
				FCL MAN DEV	0.5	\$57,898.00
				SOC WRKR	1	\$133,524.00
				TCHR DEPT HD	7	\$968,149.00
				TCHR RSP	6	\$752,622.00
				TCHR SDC NON	5	\$604,560.00
				TCHR SDC SEV	3	\$374,142.00
				TCHR STIP	2	\$179,126.00
				TCHR STR ENG	73.5	\$9,064,454.10
				TSA 11M 12P	6	\$897,444.00
			1 - Certificated Salaries	Total	113.6	\$14,702,589.70
			2 - Classified Salaries	ADMN ASST 2	1	\$139,733.00
				ADMNASST124	1	\$129,396.00
				ATTEND SP	1.1	\$79,871.00
				ATTEND SP BI	1	\$76,611.00
				C&C PATH CCH	1	\$166,181.00
				CASE MGR20	5	\$616,400.00
				CULTU KEEPER	4	\$300,356.00
				FACRESTORJUS	1	\$139,018.00
				ISS	2.4	\$218,724.00
				LIBRARY TECH	1	\$89,678.00
				LIFEGUARD	1	\$72,081.00
				PARA EDUCAT	13.6	\$1,102,810.40
				PE ATTEND	1	\$51,442.00
				PM COM SCH11	1	\$160,439.00
				SB CULT/CLI	1	\$98,350.00
				SITE LIA WRK	1	\$158,194.00
				SP COL&CAR	1	\$127,484.00
				SP PATH TRAN	1	\$112,206.00
			2 - Classified Salaries	Total	39.1	\$3,838,974.40
		304 - Oakland High School	Total		152.7	\$18,541,564.10
		305 - Oakland Tech High School	1 - Certificated Salaries	AP HIGH	5	\$924,770.00
				CASE MGR20	2	\$246,560.00
				COUNSELOR	6	\$800,916.00
				DIR COMP HS	1	\$265,351.00
				FCL FEM FAC	0.5	\$0.00
				FCL MAN DEV	2	\$231,592.00
				LIBRARIAN	1	\$136,412.00
				TCHR DEPT HD	7	\$968,149.00
				TCHR RSP	9	\$1,128,933.00
				TCHR SDC NON	6	\$725,472.00
				TCHR SDC SEV	4	\$498,856.00
				TCHR STIP	2	\$179,126.00
				TCHR STR ENG	91	\$11,221,470.00
				TSA 10P	1	\$130,789.00
				TSA 11M 12P	2.3	\$344,020.20
			1 - Certificated Salaries	Total	139.8	\$17,802,416.20
			2 - Classified Salaries	ADMNASST120	0.7	\$79,452.10
				ADMNASST124	1	\$129,396.00
				ADMNASST2BI	1	\$138,731.00
				ATTEND SP	2.3	\$167,003.00
				C&C PATH CCH	1	\$166,181.00
				CASE MGR20	2	\$246,560.00
				CULTU KEEPER	5	\$300,356.00
				IA SPED	0.8	\$54,875.20
				ISS	8.8	\$801,988.00
				PARA EDUCAT	8	\$648,712.00
				PE ATTEND	1	\$51,442.00
				PM COMMU SCH	1	\$178,748.00

Oakland Unified School District
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Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized	UM of Total Com
				SB CULT/CLI	1		\$98,350.00
				SITE LIA WRK	1		\$158,194.00
				SP COL&CAR	1		\$127,484.00
			2 - Classified Salaries Total		35.6		\$3,347,472.30
		305 - Oakland Tech High School	1 - Certificated Salaries	AP HIGH	3		\$554,862.00
				COUNSELOR	3		\$400,458.00
				DIR COMP HS	1		\$265,351.00
				FCL FEM FAC	1		\$0.00
				FCL MAN DEV	1		\$115,796.00
				LIBRARIAN	1		\$136,412.00
				SOC WRKR	0.8		\$133,524.00
				TCHR DEPT HD	7.8		\$918,358.48
				TCHR HEAR IM	0.4		\$62,555.60
				TCHR RSP	6		\$752,622.00
				TCHR SDC NON	4		\$483,648.00
				TCHR SDC SEV	6		\$748,284.00
				TCHR STIP	2		\$179,126.00
				TCHR STR ENG	60.64		\$7,560,777.12
				TCHR VIS IMP	1		\$146,372.00
				TSA 11M 12P	2		\$299,148.00
			1 - Certificated Salaries Total		100.64		\$12,757,294.20
			2 - Classified Salaries	ADMN ASST 2	1		\$139,733.00
				ADMNASST2BI	2.2		\$305,208.20
				ADMNASST3B	1		\$153,582.00
				ATTEND SP BI	2		\$153,222.00
				C&C PATH CCH	1		\$166,181.00
				CASE MGR20	3		\$369,840.00
				CULTU KEEPER	6		\$450,534.00
				FACRESTORJUS	1		\$139,018.00
				ISS	4		\$364,540.00
				NEWCOM ASST	1		\$78,101.00
				PARA EDUCAT	11.2		\$908,196.80
				PE ATTEND	1		\$51,442.00
				PM COMMU SCH	1		\$178,748.00
				SB CULT/CLI	1		\$98,350.00
				SP COL&CAR	0.75		\$95,613.00
				SP PATH TRAN	1		\$112,206.00
			2 - Classified Salaries Total		38.15		\$3,764,515.00
		306 - Skyline High School	1 - Certificated Salaries	AP HIGH	1		\$184,954.00
				COUNSELOR	4		\$533,944.00
				PRIN HS SM	1		\$238,345.00
				SOC WRKR	1		\$133,524.00
				SOC WRKR PSY	0.75		\$0.00
				TCHR RSP	1		\$125,437.00
				TCHR STR ENG	25.9		\$3,229,289.70
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		35.65		\$4,595,067.70
			2 - Classified Salaries	ADMNASST2BI	1		\$138,731.00
				ATTEND SP	1		\$72,610.00
				CASE MGR20	1.8		\$221,904.00
				COM RELAST2B	1		\$88,631.00
				CULTU KEEPER	2		\$150,178.00
				DIR CONT LRN	1.5		\$0.00
				EARL LIT TUT	0.8		\$43,713.60
				LIBRARY TECH	1		\$89,678.00
				NEWCOM ASST	4.8		\$374,884.80
				PARA EDUCAT	0.8		\$64,871.20
				PM COMMU SCH	1		\$178,748.00
				SP IMMIG CHD	2		\$0.00
				SP PATH TRAN	1		\$112,206.00
			2 - Classified Salaries Total		19.7		\$1,536,155.60
		353 - Oakland International High Sch	1 - Certificated Salaries	AP MIDDLE	1		\$180,145.00
				COUNSELOR	1		\$133,486.00
				FCL MAN DEV	0.5		\$57,898.00
				PRIN MIDDLE	1		\$219,246.00
				TCHR RSP	3		\$376,311.00
				TCHR SDC NON	1		\$120,912.00
				TCHR SDC SEV	2		\$249,428.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	22.75		\$2,774,196.75
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		34.25		\$4,350,759.75
			2 - Classified Salaries	ADMNASST2 BI	1		\$129,133.00
				ATTEND SP	1		\$72,610.00
				CASE MGR20	0.4		\$49,312.00
				COMM ASST	0.5		\$27,314.00
				CULTU KEEPER	1		\$75,089.00
				EARL LIT TUT	0.8		\$43,713.60
				FACRESTORJUS	2		\$278,036.00
				ISS	0.8		\$72,908.00
				LIBRARY TECH	1		\$89,678.00
				PARA EDUCAT	6.4		\$518,969.60
			2 - Classified Salaries Total		19.7		\$1,536,155.60
		High School Total			781.61		\$94,915,134.21
		Middle School	201 - Claremont Middle	1 - Certificated Salaries	AP MIDDLE	1	\$180,145.00
				COUNSELOR	1		\$133,486.00
				FCL MAN DEV	0.5		\$57,898.00
				PRIN MIDDLE	1		\$219,246.00
				TCHR RSP	3		\$376,311.00
				TCHR SDC NON	1		\$120,912.00
				TCHR SDC SEV	2		\$249,428.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	22.75		\$2,774,196.75
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries Total		34.25		\$4,350,759.75
			2 - Classified Salaries	ADMNASST2 BI	1		\$129,133.00
				ATTEND SP	1		\$72,610.00
				CASE MGR20	0.4		\$49,312.00
				COMM ASST	0.5		\$27,314.00
				CULTU KEEPER	1		\$75,089.00
				EARL LIT TUT	0.8		\$43,713.60
				FACRESTORJUS	2		\$278,036.00
				ISS	0.8		\$72,908.00
				LIBRARY TECH	1		\$89,678.00
				PARA EDUCAT	6.4		\$518,969.60
			2 - Classified Salaries Total		19.7		\$1,536,155.60

Oakland Unified School District
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Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		15.9	\$1,535,511.20
		201 - Claremont Middle Total			50.15	\$5,886,270.95
		204 - West Oakland Middle	1 - Certificated Salaries	AP MIDDLE	1	\$180,145.00
				COUNSELOR	0.4	\$53,394.40
				FCL FEM FAC	1	\$0.00
				FCL MAN DEV	0.5	\$57,898.00
				PRIN MIDDLE	1	\$219,246.00
				TCHR ED ENHN	0.8	\$101,957.60
				TCHR RSP	3	\$376,311.00
				TCHR SDC NON	1	\$120,912.00
				TCHR STR ENG	10.9	\$1,359,044.70
				TSA 11M 12P	0.6	\$89,744.40
			1 - Certificated Salaries Total		20.2	\$2,558,653.10
			2 - Classified Salaries	ADMNASST124	1	\$129,396.00
				ATTEND SP	1	\$72,610.00
				CASE MGR20	1	\$123,280.00
				CULTU KEEPER	1	\$75,089.00
				EARL LIT TUT	0.8	\$43,713.60
				FACRESTORJUS	0.8	\$111,214.40
				ISS	0.8	\$72,908.00
				LIBRARY TECH	1	\$89,678.00
				PARA EDUCAT	1.6	\$129,742.40
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		10	\$1,026,379.40
		204 - West Oakland Middle Total			30.2	\$3,585,032.50
		206 - Bret Harte Middle	1 - Certificated Salaries	AP MIDDLE	1	\$180,145.00
				COUNSELOR	1	\$133,486.00
				FCL FEM FAC	1	\$0.00
				FCL MAN DEV	1	\$115,796.00
				PRIN MIDDLE	1	\$219,246.00
				SOC WRKR	0.5	\$66,762.00
				TCHR RSP	2	\$250,874.00
				TCHR SDC NON	2	\$241,824.00
				TCHR SDC SEV	2	\$249,428.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	15.3	\$1,969,991.40
				TSA 11M 12P	2	\$299,148.00
			1 - Certificated Salaries Total		29.8	\$3,816,263.40
			2 - Classified Salaries	ADMNASST3B	1	\$153,582.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	1	\$123,280.00
				CULTU KEEPER	2	\$150,178.00
				EARL LIT TUT	1.6	\$87,427.20
				ISS	3.2	\$291,632.00
				LIBRARY TECH	1	\$89,678.00
				PARA EDUCAT	5.6	\$454,098.40
				PM COM SCH11	1	\$160,439.00
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		18.4	\$1,765,673.60
		206 - Bret Harte Middle Total			48.2	\$5,581,937.00
		210 - Edna Brewer Middle	1 - Certificated Salaries	AP MIDDLE	3	\$540,435.00
				COUNSELOR	1.6	\$213,577.60
				PRIN MIDDLE	1	\$219,246.00
				TCHR RSP	5	\$627,185.00
				TCHR SDC NON	5	\$604,560.00
				TCHR SDC SEV	1	\$124,714.00
				TCHR STR ENG	33.6	\$4,189,348.80
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		51.2	\$6,668,640.40
			2 - Classified Salaries	ADMNASST3B	1	\$153,582.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	1	\$123,280.00
				CULTU KEEPER	2	\$150,178.00
				EARL LIT TUT	0.8	\$43,713.60
				FACRESTORJUS	2	\$278,036.00
				ISS	6.4	\$583,264.00
				LIBRARY TECH	1	\$89,678.00
				PARA EDUCAT	2.4	\$194,613.60
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		18.6	\$1,871,704.20
		210 - Edna Brewer Middle Total			69.8	\$8,540,344.60
		211 - Montero Middle	1 - Certificated Salaries	AP MIDDLE	2	\$360,290.00
				COUNSELOR	2	\$266,972.00
				FCL MAN DEV	1.5	\$173,694.00
				PRIN MIDDLE	1	\$219,246.00
				TCHR RSP	3	\$376,311.00
				TCHR SDC NON	2	\$241,824.00
				TCHR SDC SEV	2	\$249,428.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	32.4	\$4,039,729.20
				TSA 10P	1.6	\$209,262.40
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		49.5	\$6,375,893.60
			2 - Classified Salaries	ADMN ASST3	1	\$152,468.00
				ATTEND SP	1	\$72,610.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized UM of Total Com
				CASE MGR20	1	\$123,280.00
				CULTU KEEPER	4	\$225,267.00
				EARL LIT TUT	0.8	\$43,713.60
				ISS	0.8	\$72,908.00
				LIBRARY TECH	1	\$89,678.00
				PARA EDUCAT	7.2	\$563,840.80
				PM COMMU SCH	1	\$178,748.00
				RECEPT BIL	1	\$71,149.00
			2 - Classified Salaries Total		18.8	\$1,613,662.40
	211 - Montero Middle				68.3	\$7,989,556.00
	212 - Roosevelt Middle		1 - Certificated Salaries	AP MIDDLE	1	\$180,145.00
				COUNSELOR	1.2	\$160,183.20
				PRIN MIDDLE	1	\$219,246.00
				SOC WRKR	0.5	\$133,524.00
				TCHR RSP	2	\$250,874.00
				TCHR SDC NON	3	\$362,736.00
				TCHR SDC SEV	2	\$249,428.00
				TCHR STIP	2	\$179,126.00
				TCHR STR ENG	24.9	\$3,241,758.00
				TSA 10P	2	\$261,578.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		40.6	\$5,388,172.20
			2 - Classified Salaries	ATTEND SP BI	1	\$76,611.00
				CASE MGR20	2	\$246,560.00
				CULTU KEEPER	1	\$75,089.00
				EARL LIT TUT	0.8	\$43,713.60
				FACRESTORJUS	1	\$139,018.00
				ISS	0.8	\$72,908.00
				LIA FAM PAR	1	\$106,973.00
				LIBRARY TECH	1	\$89,678.00
				PARA EDUCAT	6.4	\$518,969.60
				PM COMMU SCH	1	\$178,748.00
				SEC MIDDLE	1	\$96,880.00
			2 - Classified Salaries Total		17	\$1,645,148.20
	212 - Roosevelt Middle				57.6	\$7,033,320.40
	213 - Westlake Middle		1 - Certificated Salaries	AP MIDDLE	1	\$180,145.00
				COUNSELOR	1	\$133,486.00
				PRIN MIDDLE	1	\$219,246.00
				TCHR RSP	2	\$250,874.00
				TCHR SDC NON	2	\$241,824.00
				TCHR SDC SEV	1	\$124,714.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	17.6	\$2,194,420.80
				TSA 10P	1	\$130,789.00
				TSA 11M 12P	1	\$149,574.00
			1 - Certificated Salaries Total		28.6	\$3,714,635.80
			2 - Classified Salaries	ADMN ASST3	1	\$152,468.00
				ATTEND SP BI	1	\$76,611.00
				CASE MGR20	1	\$123,280.00
				CULTU KEEPER	1	\$75,089.00
				EARL LIT TUT	0.8	\$43,713.60
				FACRESTORJUS	1.75	\$243,281.50
				IA SPED	0.8	\$54,875.20
				LIAFAM PARBI	1	\$112,553.00
				LIBRARY TECH	1	\$89,678.00
				PARA EDUCAT	3.2	\$259,484.80
				PM COMMU SCH	1	\$178,748.00
			2 - Classified Salaries Total		13.55	\$1,409,782.10
	213 - Westlake Middle				42.15	\$5,124,417.90
	215 - Madison Park Academy 6-		1 - Certificated Salaries	AP HIGH	1	\$184,954.00
				AP MIDDLE	1	\$180,145.00
				COUNSELOR	1.4	\$186,880.40
				FCL MAN DEV	0.5	\$57,898.00
				PRIN HS SM	1	\$238,345.00
				SOC WRKR	2	\$267,048.00
				TCHR RSP	4	\$501,748.00
				TCHR SDC NON	3	\$362,736.00
				TCHR STIP	1	\$89,563.00
				TCHR STR ENG	33	\$4,114,539.00
				TSA 10P	1	\$130,789.00
				TSA 11M 12P	2.8	\$418,807.20
			1 - Certificated Salaries Total		51.7	\$6,733,452.60
			2 - Classified Salaries	ADMNASST3B	1	\$153,582.00
				ADMNAST1B24	0.9	\$119,854.80
				ATTEND SP BI	1	\$76,611.00
				C&C PATH CCH	1	\$166,181.00
				CASE MGR20	1.4	\$172,592.00
				COM RELAST2B	1	\$88,631.00
				CULTU KEEPER	3	\$225,267.00
				EARL LIT TUT	0.8	\$43,713.60
				ISS	0.8	\$72,908.00
				LIA FAM PAR	1	\$106,973.00
				LIBRARY TECH	1	\$89,678.00
				PARA EDUCAT	4.8	\$389,227.20
				PM COMMU SCH	1	\$178,748.00
				SB CULT/CLI	1	\$98,350.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized	UM of Total Com
				SITE LIA WRK	1		\$158,194.00
				SP COL&CAR	1		\$127,484.00
			2 - Classified Salaries	Total	21.7		\$2,267,994.60
215 - Madison Park Academy 6-12			Total		73.4		\$9,001,447.20
219 - Frick United Academy of Learning			1 - Certificated Salaries	AP MIDDLE	3		\$540,435.00
				COUNSELOR	1		\$133,486.00
				FCL MAN DEV	1.5		\$173,694.00
				PRIN MIDDLE	1		\$219,246.00
				SOC WRKR	1		\$133,524.00
				TCHR BILING	1		\$130,858.00
				TCHR ED ENHN	0.9		\$127,447.00
				TCHR RSP	2		\$250,874.00
				TCHR SDC NON	2		\$241,824.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	20		\$2,493,660.00
				TSA 10P	1		\$130,789.00
				TSA 11M 12P	1.8		\$269,233.20
			1 - Certificated Salaries	Total	37.2		\$4,934,633.20
			2 - Classified Salaries	ADMNASST3B	1		\$153,582.00
				ATTEND SP BI	1		\$76,611.00
				CASE MGR20	1		\$123,280.00
				CULTU KEEPER	2		\$150,178.00
				EARL LIT TUT	1.6		\$87,427.20
				FACRESTORJUS	1		\$139,018.00
				ISS	1.6		\$72,908.00
				LIA FAM PAR	1		\$106,973.00
				LIBRARY TECH	1		\$89,678.00
				PARA EDUCAT	1.6		\$129,742.40
				PM COMMU SCH	1.6		\$357,496.00
			2 - Classified Salaries	Total	14.4		\$1,486,893.60
219 - Frick United Academy of Learning			Total		51.6		\$6,421,526.80
228 - United For Success Academy			1 - Certificated Salaries	AP MIDDLE	1		\$180,145.00
				COUNSELOR	1		\$133,486.00
				LIBRARIAN	0.5		\$68,206.00
				PRIN MIDDLE	1		\$219,246.00
				SOC WRKR	0.5		\$66,762.00
				TCHR RSP	2		\$250,874.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	17.8		\$2,244,294.00
				TSA 11M 12P	1		\$149,574.00
			1 - Certificated Salaries	Total	25.8		\$3,402,150.00
			2 - Classified Salaries	ADMNAST1B24	1		\$133,172.00
				ATTEND SP BI	1		\$76,611.00
				CASE MGR20	3		\$369,840.00
				CULTU KEEPER	2		\$150,178.00
				EARL LIT TUT	0.8		\$43,713.60
				FACRESTORJUS	1		\$139,018.00
				PARA EDUCAT	1.6		\$129,742.40
				PM COMMU SCH	1		\$178,748.00
			2 - Classified Salaries	Total	11.4		\$1,221,023.00
228 - United For Success Academy			Total		37.2		\$4,623,173.00
229 - Elmhurst United			1 - Certificated Salaries	AP MIDDLE	4		\$720,580.00
				COUNSELOR	4		\$533,944.00
				PRIN MIDDLE	1		\$219,246.00
				SOC WRKR	0.5		\$133,524.00
				TCHR RSP	4		\$501,748.00
				TCHR SDC NON	2		\$241,824.00
				TCHR SDC SEV	2		\$249,428.00
				TCHR STIP	1		\$89,563.00
				TCHR STR ENG	36		\$4,488,588.00
				TSA 11M 12P	3		\$448,722.00
			1 - Certificated Salaries	Total	57.5		\$7,627,167.00
			2 - Classified Salaries	ADMNASST3B	1		\$153,582.00
				ATTEND SP BI	1.5		\$114,916.50
				CASE MGR20	3		\$369,840.00
				COM RELAST2B	0.5		\$44,315.50
				CULTU KEEPER	3		\$225,267.00
				EARL LIT TUT	1.6		\$87,427.20
				ISS	0.8		\$72,908.00
				LIAFAM PARBI	1		\$112,553.00
				LIBRARY TECH	1		\$89,678.00
				PARA EDUCAT	4.8		\$389,227.20
				PM COMMU SCH	1		\$178,748.00
				PROG ASST110	1		\$0.00
				SB CULT/CLI	1		\$98,350.00
			2 - Classified Salaries	Total	21.2		\$1,936,812.40
229 - Elmhurst United			Total		78.7		\$9,563,979.40
232 - Coliseum College Prep Academy			1 - Certificated Salaries	AP HIGH	2		\$369,908.00
				COUNSELOR	3		\$400,458.00
				PRIN HS SM	1		\$238,345.00
				TCHR RSP	3		\$376,311.00
				TCHR SDC NON	5		\$604,560.00
				TCHR SDC SEV	2		\$249,428.00
				TCHR STIP	2		\$179,126.00
				TCHR STR ENG	49		\$5,984,784.00
				TSA 11M 12P	2		\$299,148.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized	UM of Total Com			
			1 - Certificated Salaries Total		69		\$8,702,068.00			
			2 - Classified Salaries	ADMNASST3B	1		\$153,582.00			
				ATTEND SP BI	1		\$76,611.00			
				CASE MGR20	3		\$369,840.00			
				CULTU KEEPER	2		\$150,178.00			
				EARL LIT TUT	1.6		\$87,427.20			
				ISS	4		\$364,540.00			
				LIBRARY TECH	1		\$89,678.00			
				NEWCOM ASST	2.9		\$226,492.90			
				PARA EDUCAT	5.6		\$454,098.40			
				PE ATTEND	1		\$51,442.00			
				PM COMMU SCH	1		\$178,748.00			
				SP COL&CAR	1		\$127,484.00			
			2 - Classified Salaries Total		25.1		\$2,330,121.50			
			232 - Coliseum College Prep Academy Total			94.1		\$11,032,189.50		
			235 - Melrose Leadership Acad	1 - Certificated Salaries	AP MIDDLE	2		\$360,290.00		
					COUNSELOR	0.6		\$80,091.60		
					PRIN MIDDLE	1		\$219,246.00		
					TCHR BILING	26.3		\$3,310,707.40		
					TCHR ED ENHN	5.7		\$726,447.90		
					TCHR RSP	2		\$250,874.00		
					TCHR SDC NON	3		\$362,736.00		
					TCHR STIP	1		\$89,563.00		
					TCHR STR ENG	5		\$623,415.00		
					TSA 10P	0.5		\$65,394.50		
					TSA 11M 12P	1		\$149,574.00		
					1 - Certificated Salaries Total		48.1		\$6,238,339.40	
			2 - Classified Salaries	ADMNASST1B24	1		\$133,172.00			
				ATTEND SP BI	1		\$76,611.00			
				EARL LIT TUT	2.4		\$131,140.80			
				NOON SUP	1.6		\$77,033.60			
				PARA EDUCAT	4		\$324,356.00			
				PM COM SCH11	1		\$160,439.00			
				RECEPTIONIST	1		\$78,429.00			
				RECESS COACH	0.4		\$26,024.00			
				2 - Classified Salaries Total		12.4		\$1,007,205.40		
			235 - Melrose Leadership Acad Total			60.5		\$7,245,544.80		
			236 - Urban Promise Academy	1 - Certificated Salaries	AP MIDDLE	1		\$180,145.00		
					COUNSELOR	1		\$133,486.00		
					FCL MAN DEV	0.5		\$57,898.00		
					PRIN MIDDLE	1		\$219,246.00		
					SOC WRKR	1		\$133,524.00		
					TCHR RSP	3		\$376,311.00		
					TCHR STIP	1		\$89,563.00		
					TCHR STR ENG	22.1		\$2,718,089.40		
					TSA 11M 12P	0.8		\$119,659.20		
					1 - Certificated Salaries Total		31.4		\$4,027,921.60	
					2 - Classified Salaries	ADMNASST3B	1		\$153,582.00	
						ATTEND SP BI	1		\$76,611.00	
			CASE MGR20	1			\$123,280.00			
			CULTU KEEPER	1			\$75,089.00			
			EARL LIT TUT	0.8			\$43,713.60			
			FACRESTORJUS	2			\$278,036.00			
			LIAFAM PARBI	2			\$112,553.00			
			LIBRARY TECH	1			\$89,678.00			
			PARA EDUCAT	2.4			\$194,613.60			
			PM COMMU SCH	1			\$178,748.00			
			2 - Classified Salaries Total			13.2		\$1,325,904.20		
			236 - Urban Promise Academy Total				44.6		\$5,353,825.80	
			Middle School Total				806.5		\$96,982,565.85	
			Parochial	802 - Arroyo Viejo	2 - Classified Salaries	PARA EDUCAT	1.6		\$129,742.40	
						2 - Classified Salaries Total	1.6		\$129,742.40	
			802 - Arroyo Viejo Total				1.6		\$129,742.40	
			Parochial Total				1.6		\$129,742.40	
			01 General Fund - General Fund Total					5041.10501		\$625,332,850.36
			11 Adult Education Fund - Adult Education Fund	Adult Education	400 - Adult Education	1 - Certificated Salaries	DIR ADULTED	1		\$243,784.00
							PRIN ALTED	1		\$222,497.00
							TCHR ADULTED	11.8289		\$1,475,383.21
						1 - Certificated Salaries Total		13.8289		\$1,941,664.21
						2 - Classified Salaries	ADMN ASST3	1		\$152,468.00
							ADMNASST2BI	1		\$138,731.00
							ADMNASST1B24	2		\$266,344.00
							DATA ANL1	1		\$167,836.00
							IA BI	1		\$66,856.00
							LEAD CUST	1		\$101,892.00
							PROG ASST1	1		\$117,419.00
						2 - Classified Salaries Total		8		\$1,011,546.00
			400 - Adult Education Total			21.8289		\$2,953,210.21		
			Adult Education Total			21.8289		\$2,953,210.21		
			11 Adult Education Fund - Adult Education Fund Total			21.8289		\$2,953,210.21		
			12 Child Development Fund - Child Development Fund	Central Office	907 - Student Assignment	1 - Certificated Salaries	DIR STUASSIG	1		\$198,450.00
							1 - Certificated Salaries Total	1		\$198,450.00
						2 - Classified Salaries	ECE FAM NAV	9		\$1,396,467.00
							SP ENROLLECE	3		\$373,545.00
						2 - Classified Salaries Total		12		\$1,770,012.00
			907 - Student Assignment Total			13		\$1,968,462.00		

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE	Authorized UM of Total Com
		910 - Early Childhood Development	1 - Certificated Salaries	CDC SITE ADM	8	\$1,598,016.00
				DIR ECE	1	\$0.00
				DIR SPED SS	0.11	\$24,836.79
				ED EARL LEA	1	\$0.00
				PARTN MULTI	2	\$399,928.00
				TCHR CDC	9	\$1,034,024.00
				TCHR SDC NON	1	\$120,912.00
				TCHR STIP	12	\$1,074,756.00
				TSA 11M 12P	3	\$448,722.00
				TSA ECE	0.5	\$0.00
				TSA PS 11M	7	\$1,084,496.00
			1 - Certificated Salaries Total		44.61	\$5,785,690.79
			2 - Classified Salaries	ADMNASST124	1	\$129,396.00
				ADMNASST2BI	1	\$138,731.00
				ATTEND SP	0.35002	\$25,414.95
				CASE MGR20	1	\$61,640.00
				COOD CLASS	1	\$233,085.00
				CULTU KEEPER	3	\$225,267.00
				DIR KIND RD	1	\$225,688.00
				DIRQUAENHPRO	1	\$225,412.00
				EARL LIT TUT	3.2	\$174,854.40
				ECE FAM NAV	1	\$155,163.00
				FINAN ACCT2	1	\$197,203.00
				IA CDC	13.6	\$983,484.00
				IA CDC BIL	2.4	\$212,316.00
				NET PART	1	\$214,689.00
				OCCU THERA	2	\$419,830.00
				OFFMGR	1	\$149,450.00
				PARA EDUCAT	5.6	\$454,098.40
				PM KIND READ	1	\$0.00
				RES ASSO ECE	1	\$193,051.00
				SP BEHAVIOR	4.8	\$786,024.00
			2 - Classified Salaries Total		46.95002	\$5,204,796.75
		910 - Early Childhood Development Total			91.56002	\$10,990,487.54
		948 - Research Assessment & Data	2 - Classified Salaries	RES ASSO ECE	1	\$193,051.00
			2 - Classified Salaries Total		1	\$193,051.00
		948 - Research Assessment & Data Total			1	\$193,051.00
Central Office Total					105.56002	\$13,152,000.54
Child Development		3 - Burbank State Preschool	2 - Classified Salaries	IA CDC	0.8	\$57,852.00
			2 - Classified Salaries Total		0.8	\$57,852.00
		803 - Burbank State Preschool Cdc Total			0.8	\$57,852.00
		805 - Bella Vista Cdc	1 - Certificated Salaries	TCHR CDC	4	\$517,012.00
				TCHR PREK	2	\$259,192.00
			1 - Certificated Salaries Total		6	\$776,204.00
			2 - Classified Salaries	IA CDC	2.4	\$173,556.00
				IA CDC BIL	1.6	\$141,544.00
			2 - Classified Salaries Total		4	\$315,100.00
		805 - Bella Vista Cdc Total			10	\$1,091,304.00
		806 - Brookfield Cdc	1 - Certificated Salaries	TCHR CDC	1	\$129,253.00
				TCHR PREK	1	\$129,596.00
			1 - Certificated Salaries Total		2	\$258,849.00
			2 - Classified Salaries	IA CDC BIL	0.8	\$70,772.00
			2 - Classified Salaries Total		0.8	\$70,772.00
		806 - Brookfield Cdc Total			2.8	\$329,621.00
		807 - Cox Cdc	2 - Classified Salaries	IA CDC	1.6	\$115,704.00
				IA CDC BIL	0.8	\$70,772.00
			2 - Classified Salaries Total		2.4	\$186,476.00
		807 - Cox Cdc Total			2.4	\$186,476.00
		808 - Garfield State Preschool	2 - Classified Salaries	IA CDC	0.8	\$57,852.00
			2 - Classified Salaries Total		0.8	\$57,852.00
		808 - Garfield State Preschool Cdc Total			0.8	\$57,852.00
		809 - International Cdc	1 - Certificated Salaries	TCHR CDC	4	\$517,012.00
			1 - Certificated Salaries Total		4	\$517,012.00
			2 - Classified Salaries	IA CDC	0.8	\$57,852.00
				IA CDC BIL	2.4	\$212,316.00
			2 - Classified Salaries Total		3.2	\$270,168.00
		809 - International Cdc Total			7.2	\$787,180.00
		811 - Emerson Cdc	1 - Certificated Salaries	TCHR CDC	2	\$258,506.00
				TCHR PREK	1	\$129,596.00
			1 - Certificated Salaries Total		3	\$388,102.00
			2 - Classified Salaries	IA CDC	3.2	\$231,408.00
			2 - Classified Salaries Total		3.2	\$231,408.00
		811 - Emerson Cdc Total			6.2	\$619,510.00
		812 - Kaiser Early Childhood Center	1 - Certificated Salaries	TCHR CDC	3	\$387,759.00
				TCHR PREK	1	\$129,596.00
			1 - Certificated Salaries Total		4	\$517,355.00
			2 - Classified Salaries	ADMNAST1B24	1	\$133,172.00
				IA CDC	2.4	\$173,556.00
			2 - Classified Salaries Total		3.4	\$306,728.00
		812 - Kaiser Early Childhood Center Total			7.4	\$824,083.00
		815 - Highland Cdc	1 - Certificated Salaries	TCHR CDC	6	\$646,265.00
			1 - Certificated Salaries Total		6	\$646,265.00
			2 - Classified Salaries	IA CDC	2.4	\$173,556.00
			2 - Classified Salaries Total		2.4	\$173,556.00
		815 - Highland Cdc Total			8.4	\$819,821.00
		817 - Jefferson Cdc	1 - Certificated Salaries	TCHR CDC	3	\$387,759.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
			1 - Certificated Salaries Total		3	\$387,759.00
			2 - Classified Salaries	IA CDC	3.2	\$231,408.00
				IA CDC BIL	0.8	\$70,772.00
			2 - Classified Salaries Total		4	\$302,180.00
		817 - Jefferson Cdc Total			7	\$689,939.00
		819 - Centro Infantil De La Raz	1 - Certificated Salaries	TCHR CDC	3	\$387,759.00
			1 - Certificated Salaries Total		3	\$387,759.00
			2 - Classified Salaries	IA CDC BIL	2.4	\$212,316.00
				PARA EDUCAT	0.8	\$64,871.20
			2 - Classified Salaries Total		3.2	\$277,187.20
		819 - Centro Infantil De La Raza Total			6.2	\$664,946.20
		820 - Laurel Cdc	1 - Certificated Salaries	TCHR CDC	4	\$517,012.00
			1 - Certificated Salaries Total		4	\$517,012.00
			2 - Classified Salaries	IA CDC	0.8	\$57,852.00
				IA CDC BIL	4	\$353,860.00
			2 - Classified Salaries Total		4.8	\$411,712.00
		820 - Laurel Cdc Total			8.8	\$928,724.00
		822 - MI King, Jr Cdc	2 - Classified Salaries	IA CDC BIL	1.6	\$141,544.00
			2 - Classified Salaries Total		1.6	\$141,544.00
		822 - MI King, Jr Cdc Total			1.6	\$141,544.00
		823 - Lockwood Cdc	1 - Certificated Salaries	TCHR CDC	3	\$387,759.00
			1 - Certificated Salaries Total		3	\$387,759.00
			2 - Classified Salaries	IA CDC	0.8	\$57,852.00
				IA CDC BIL	1.6	\$141,544.00
			2 - Classified Salaries Total		2.4	\$199,396.00
		823 - Lockwood Cdc Total			5.4	\$587,155.00
		824 - Yuk Yau Cdc	1 - Certificated Salaries	TCHR CDC	4	\$517,012.00
			1 - Certificated Salaries Total		4	\$517,012.00
			2 - Classified Salaries	IA CDC	4.8	\$347,112.00
				IA CDC BIL	1.6	\$141,544.00
			2 - Classified Salaries Total		6.4	\$488,656.00
		824 - Yuk Yau Cdc Total			10.4	\$1,005,668.00
		825 - Harriet Tubman Cdc	1 - Certificated Salaries	TCHR CDC	3	\$387,759.00
			1 - Certificated Salaries Total		3	\$387,759.00
			2 - Classified Salaries	IA CDC	1.6	\$115,704.00
				IA CDC BIL	2.4	\$212,316.00
			2 - Classified Salaries Total		4	\$328,020.00
		825 - Harriet Tubman Cdc Total			7	\$715,779.00
		827 - Lockwood Pre-k	1 - Certificated Salaries	TCHR CDC	1	\$129,253.00
			1 - Certificated Salaries Total		1	\$129,253.00
			2 - Classified Salaries	IA CDC BIL	0.8	\$70,772.00
			2 - Classified Salaries Total		0.8	\$70,772.00
		827 - Lockwood Pre-k Total			1.8	\$200,025.00
		829 - Manzanita Cdc	1 - Certificated Salaries	TCHR CDC	4	\$517,012.00
			1 - Certificated Salaries Total		4	\$517,012.00
			2 - Classified Salaries	IA CDC	4	\$289,260.00
				IA CDC BIL	1.6	\$141,544.00
			2 - Classified Salaries Total		5.6	\$430,804.00
		829 - Manzanita Cdc Total			9.6	\$947,816.00
		831 - United Nations Early Childh	1 - Certificated Salaries	TCHR CDC	6	\$775,518.00
				TCHR PREK	1	\$129,596.00
			1 - Certificated Salaries Total		7	\$905,114.00
			2 - Classified Salaries	IA CDC	4	\$289,260.00
				IA CDC BIL	8	\$707,720.00
				PARA EDUCAT	1.6	\$129,742.40
			2 - Classified Salaries Total		13.6	\$1,126,722.40
		831 - United Nations Early Childhood Total			20.6	\$2,031,836.40
		838 - Stonehurst Cdc	1 - Certificated Salaries	TCHR CDC	3	\$387,759.00
			1 - Certificated Salaries Total		3	\$387,759.00
			2 - Classified Salaries	IA CDC	1.6	\$115,704.00
				IA CDC BIL	3.2	\$283,088.00
			2 - Classified Salaries Total		4.8	\$398,792.00
		838 - Stonehurst Cdc Total			7.8	\$786,551.00
		840 - Hintil Kuu Ca	1 - Certificated Salaries	TCHR CDC	1	\$129,253.00
			1 - Certificated Salaries Total		1	\$129,253.00
			2 - Classified Salaries	IA CDC	0.8	\$57,852.00
			2 - Classified Salaries Total		0.8	\$57,852.00
		840 - Hintil Kuu Ca Total			1.8	\$187,105.00
		861 - Woodland Cdc	1 - Certificated Salaries	TCHR CDC	2	\$258,506.00
			1 - Certificated Salaries Total		2	\$258,506.00
			2 - Classified Salaries	IA CDC	0.8	\$57,852.00
				IA CDC BIL	1.6	\$141,544.00
			2 - Classified Salaries Total		2.4	\$199,396.00
		861 - Woodland Cdc Total			4.4	\$457,902.00
		862 - Fruitvale Pre-kindergarten	1 - Certificated Salaries	TCHR CDC	1	\$129,253.00
			1 - Certificated Salaries Total		1	\$129,253.00
		862 - Fruitvale Pre-kindergarten Total			1	\$129,253.00
		864 - Sankofa State Preschool C	1 - Certificated Salaries	TCHR CDC	1	\$129,253.00
				TCHR PREK	1	\$129,596.00
			1 - Certificated Salaries Total		2	\$258,849.00
			2 - Classified Salaries	IA CDC BIL	0.8	\$70,772.00
			2 - Classified Salaries Total		0.8	\$70,772.00
		864 - Sankofa State Preschool Cdc Total			2.8	\$329,621.00
	Child Development Total				142.2	\$14,577,563.60
	Elementary School	101 - Allendale	1 - Certificated Salaries	PRIN ELEM LG	0.1	\$21,147.30
				TCHR CDC	2	\$258,506.00

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
			1 - Certificated Salaries Total		2.1	\$279,653.30
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		101 - Allendale Total			2.9	\$323,366.90
		102 - Bella Vista	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		102 - Bella Vista Total			0.8	\$43,713.60
		103 - Brookfield	1 - Certificated Salaries	PRIN ELEM LG	0.1	\$21,147.30
				TCHR CDC	1	\$129,253.00
			1 - Certificated Salaries Total		1.1	\$150,400.30
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		103 - Brookfield Total			1.9	\$194,113.90
		104 - Burbank	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		104 - Burbank Total			0.8	\$43,713.60
		105 - Burckhalter	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		105 - Burckhalter Total			0.8	\$43,713.60
		107 - East Oakland Pride	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		107 - East Oakland Pride Total			0.8	\$43,713.60
		108 - Cleveland	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		108 - Cleveland Total			0.8	\$43,713.60
		112 - Greenleaf Elementary	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		112 - Greenleaf Elementary Total			0.8	\$43,713.60
		114 - Global Family School	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		114 - Global Family School Total			0.8	\$43,713.60
		115 - Emerson Elementary	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		115 - Emerson Elementary Total			0.8	\$43,713.60
		116 - Franklin	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		116 - Franklin Total			0.8	\$43,713.60
		117 - Fruitvale	1 - Certificated Salaries	PRIN ELEM LG	0.1	\$21,147.30
			1 - Certificated Salaries Total		0.1	\$21,147.30
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		117 - Fruitvale Total			0.9	\$64,860.90
		118 - Garfield	1 - Certificated Salaries	PRIN ELEM LG	0.1	\$21,147.30
				TCHR PREK	1	\$129,596.00
			1 - Certificated Salaries Total		1.1	\$150,743.30
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
				IA CDC BIL	0.8	\$70,772.00
			2 - Classified Salaries Total		1.6	\$114,485.60
		118 - Garfield Total			2.7	\$265,228.90
		119 - Glenview	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		119 - Glenview Total			0.8	\$43,713.60
		121 - La Escuelita	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		121 - La Escuelita Total			0.8	\$43,713.60
		122 - Grass Valley	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		122 - Grass Valley Total			0.8	\$43,713.60
		125 - Highland Community Schc	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		125 - Highland Community School Total			0.8	\$43,713.60
		131 - Laurel Elementary	2 - Classified Salaries	EARL LIT TUT	1.6	\$87,427.20
			2 - Classified Salaries Total		1.6	\$87,427.20
		131 - Laurel Elementary Total			1.6	\$87,427.20
		133 - Lincoln	2 - Classified Salaries	EARL LIT TUT	1.6	\$87,427.20
			2 - Classified Salaries Total		1.6	\$87,427.20
		133 - Lincoln Total			1.6	\$87,427.20
		138 - Markham	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		138 - Markham Total			0.8	\$43,713.60
		142 - Joaquin Miller	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		142 - Joaquin Miller Total			0.8	\$43,713.60
		143 - Montclair	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		143 - Montclair Total			0.8	\$43,713.60
		145 - Peralta	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		145 - Peralta Total			0.8	\$43,713.60
		146 - Piedmont Avenue	2 - Classified Salaries	EARL LIT TUT	1.6	\$87,427.20
			2 - Classified Salaries Total		1.6	\$87,427.20
		146 - Piedmont Avenue Total			1.6	\$87,427.20
		151 - Sequoia	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		151 - Sequoia Total			0.8	\$43,713.60
		157 - Thornhill	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60

Oakland Unified School District
2025-26 Position Control List by Site Type and Site Code

Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
			2 - Classified Salaries Total		0.8	\$43,713.60
		157 - Thornhill Total			0.8	\$43,713.60
		160 - Lockwood Steam Academy	1 - Certificated Salaries	PRIN ELEM LG	0.1	\$21,147.30
			1 - Certificated Salaries Total		0.1	\$21,147.30
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		160 - Lockwood Steam Academy Total			0.9	\$64,860.90
		169 - Oakland Academy of Knowledge	1 - Certificated Salaries	PRIN ELEM LG	0.1	\$21,147.30
				TCHR CDC	1	\$129,253.00
			1 - Certificated Salaries Total		1.1	\$150,400.30
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
				PARA EDUCAT	0.8	\$64,871.20
			2 - Classified Salaries Total		1.6	\$108,584.80
		169 - Oakland Academy of Knowledge Total			2.7	\$258,985.10
		175 - Manzanita Seed	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		175 - Manzanita Seed Total			0.8	\$43,713.60
		177 - Esperanza Academy	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		177 - Esperanza Academy Total			0.8	\$43,713.60
		178 - Bridges Academy @ Melro	1 - Certificated Salaries	PRIN ELEM SM	0.1	\$20,781.50
				TCHR CDC	1	\$129,253.00
			1 - Certificated Salaries Total		1.1	\$150,034.50
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
				IA CDC	0.8	\$57,852.00
				IA CDC BIL	0.8	\$70,772.00
			2 - Classified Salaries Total		2.4	\$172,337.60
		178 - Bridges Academy @ Melrose Total			3.5	\$322,372.10
		179 - Manzanita Community Sch	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		179 - Manzanita Community School Total			0.8	\$43,713.60
		180 - Kaiser Early Childhood Cer	1 - Certificated Salaries	CDC SITE ADM	0.4	\$79,900.80
			1 - Certificated Salaries Total		0.4	\$79,900.80
			2 - Classified Salaries	EARL LIT TUT	3.2	\$174,854.40
			2 - Classified Salaries Total		3.2	\$174,854.40
		180 - Kaiser Early Childhood Center Total			3.6	\$254,755.20
		181 - Encompass Academy	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		181 - Encompass Academy Total			0.8	\$43,713.60
		182 - Martin Luther King Jr, K-3	1 - Certificated Salaries	PRIN ELEM SM	0.1	\$20,781.50
				TCHR PREK	1	\$129,596.00
			1 - Certificated Salaries Total		1.1	\$150,377.50
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
				IA CDC BIL	0.8	\$70,772.00
			2 - Classified Salaries Total		1.6	\$114,485.60
		182 - Martin Luther King Jr, K-3 Total			2.7	\$264,863.10
		183 - Prescott	1 - Certificated Salaries	PRIN ELEM SM	0.1	\$20,781.50
			1 - Certificated Salaries Total		0.1	\$20,781.50
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		183 - Prescott Total			0.9	\$64,495.10
		186 - International Community Sch	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		186 - International Community School Total			0.8	\$43,713.60
		187 - Hintil Preschool	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		187 - Hintil Preschool Total			0.8	\$43,713.60
		193 - Reach Academy	1 - Certificated Salaries	PRIN ELEM LG	0.1	\$21,147.30
				TCHR PREK	1	\$129,596.00
			1 - Certificated Salaries Total		1.1	\$150,743.30
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		193 - Reach Academy Total			1.9	\$194,456.90
		194 - Sankofa United Elem	1 - Certificated Salaries	PRIN ELEM SM	0.1	\$20,781.50
			1 - Certificated Salaries Total		0.1	\$20,781.50
			2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
				IA CDC	0.8	\$57,852.00
			2 - Classified Salaries Total		1.6	\$101,565.60
		194 - Sankofa United Elem Total			1.7	\$122,347.10
	Elementary School Total				51.1	\$3,749,827.70
	Middle School	235 - Melrose Leadership Acad	2 - Classified Salaries	EARL LIT TUT	0.8	\$43,713.60
			2 - Classified Salaries Total		0.8	\$43,713.60
		235 - Melrose Leadership Acad Total			0.8	\$43,713.60
	Middle School Total				0.8	\$43,713.60
	Parochial	802 - Arroyo Viejo	1 - Certificated Salaries	TCHR CDC	3	\$387,759.00
			1 - Certificated Salaries Total		3	\$387,759.00
			2 - Classified Salaries	IA CDC	2.4	\$173,556.00
				IA CDC BIL	2.4	\$212,316.00
				PARA EDUCAT	0.8	\$64,871.20
			2 - Classified Salaries Total		5.6	\$450,743.20
		802 - Arroyo Viejo Total			8.6	\$838,502.20
	Parochial Total				8.6	\$838,502.20
12 Child Development Fund - Child Development Fund Total					308.26002	\$32,361,607.84
13 Cafeteria Fund - Cafeteria Fund	Central Office	991 - Food Services	2 - Classified Salaries	ADMNASST120	1	\$113,503.00
				ADMNASST1B20	1	\$121,198.00
				ADMNASST1B24	1	\$133,172.00

Oakland Unified School District
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Fund	Site Type	Site Code	Classification	Job Class	UM of FTE Authorized	UM of Total Com
				ASST NUT SVC	0.4	\$17,570.40
				CENTKITMGR2	1	\$0.00
				COORD NU SVC	1	\$225,820.00
				CUS TECH CK	2	\$263,346.00
				DIR PGM CENT	0.5	\$126,746.00
				DIR PROG IMP	1	\$214,396.00
				EQUIP MECHAN	1	\$145,003.00
				EXE LDR TRAN	0.2	\$0.00
				FINAN ACCT2	2	\$394,406.00
				FS SV ASST1	71,40057	\$3,621,906.90
				FS SV ASST3	62,04019	\$3,662,860.50
				FS SVC MGR3	6	\$436,806.00
				FS SVC MGR4	16	\$1,324,816.00
				FS SVC MGR6	2	\$212,402.00
				LD TRUCK	0.9	\$0.00
				MGR SUSTAIN	0.3	\$62,635.20
				NUTSVCFDSUP	6	\$1,149,810.00
				PJ PROC IMP	1	\$0.00
				PM NUTRI SVC	1	\$192,873.00
				PROD ASST10	28,3336	\$2,177,805.50
				PROD CK10	4	\$279,000.00
				PROD TECH CK	4	\$526,056.00
				SP GD FD PUR	1	\$0.00
				SP REC/INVE	2	\$195,046.00
				SR DIR STRPJ	1	\$263,440.00
				SR EX NU SVC	1	\$0.00
				SUP KIT WARE	1	\$215,422.00
				SUP MENU PL	1	\$0.00
				SUP PRODUCT	2	\$375,900.00
				SUP SP NUTR	2	\$240,668.00
				TRUCK1	3.6	\$434,026.80
			2 - Classified Salaries Total		229.67436	\$17,146,634.30
		991 - Food Services Total			229.67436	\$17,146,634.30
	Central Office Total				229.67436	\$17,146,634.30
13 Cafeteria Fund - Cafeteria Fund Total					229.67436	\$17,146,634.30
21 Building Fund - Building Fund	Central Office	918 - Facilities Planning	2 - Classified Salaries	ADMNASST124	1	\$129,396.00
				ANALYGISMAP	1	\$192,216.00
				AP TECH2	1	\$142,138.00
				CENT BUS MGR	1	\$201,213.00
				DIR FACI MGM	2	\$0.00
				DIR PGM ACCT	0.8	\$182,798.40
				ED FAC MGT P	2	\$568,220.00
				EXE OFF ASST	1	\$151,586.00
				FA CONSTBOND	2	\$419,614.00
				FACILI ATTOR	1	\$231,094.00
				FINAN ACCT2	1	\$197,203.00
				LAWCLK3	1	\$189,519.00
				PJM FACIL PL	6	\$1,243,098.00
				SP COMM ENGA	1	\$186,497.00
				SP FAC CONTR	1	\$187,499.00
			2 - Classified Salaries Total		22.8	\$4,222,091.40
		918 - Facilities Planning Total			22.8	\$4,222,091.40
	Central Office Total				22.8	\$4,222,091.40
21 Building Fund - Building Fund Total					22.8	\$4,222,091.40
67 Self Insurance Fund - Self Insurance Fund	Central Office	987 - Risk Management	2 - Classified Salaries	COORD DISMGT	2	\$430,028.00
				ENV H&S MGR	1	\$203,851.00
				MGR FIXASSET	1	\$202,087.00
				RISK MGT ADM	1	\$204,039.00
				RISK MGT OFF	1	\$295,688.00
				RISKMGMT ASST	1	\$136,818.00
			2 - Classified Salaries Total		7	\$1,472,511.00
		987 - Risk Management Total			7	\$1,472,511.00
	Central Office Total				7	\$1,472,511.00
67 Self Insurance Fund - Self Insurance Fund Total					7	\$1,472,511.00
#N/A	#N/A	#N/A	#N/A		0	\$0.00
			#N/A Total		0	\$0.00
		#N/A Total			0	\$0.00
#N/A Total	#N/A Total				0	\$0.00
Grand Total					5630.66829	\$683,488,904.94

OUSD FINANCIAL REPORT SUMMARY

Oakland Unified School District
2025-26 Fiscal 02 Summary x Fund

<i>Fund</i>	<i>Resource Type</i>	<i>Classification</i>	SUM of Adopted	SUM of Revised	SUM of Encumbered	SUM of Expenditure	SUM of Account Balance
010 - General Fund	Unrestricted		\$15,000	\$15,000	\$0	\$0	15,000.00
		1 - Certificated Salaries	\$181,696,699	\$180,475,132	\$129,654,462	\$37,253,555	13,567,114.88
		2 - Classified Salaries	\$68,243,468	\$69,032,164	\$48,328,224	\$17,694,028	3,009,912.01
		3 - Benefits	\$127,029,507	\$127,319,245	\$92,231,453	\$27,880,671	7,207,120.55
		4 - Books & Supplies	\$22,024,310	\$25,781,357	\$1,609,928	\$2,658,258	21,513,170.30
		5 - Other Services and Operating Expenditures	\$62,018,972	\$67,297,116	\$26,863,269	\$14,450,586	25,983,261.87
		6 - Capital Outlay	\$371,229	\$2,128,790	\$451,226	\$516,056	1,161,507.03
		7 - Other Outgo Excl Indirect	\$26,000	\$26,000	\$0	\$3,944	22,056.00
		7 - Other Outgo Transfers of Indirect Cost	-\$13,664,090	-\$13,546,069	\$0	-\$1,902,208	-11,643,861.55
		7 - Transfers Out	\$3,000,000	\$3,000,000	\$0	\$0	3,000,000.00
		8 - Contributions	-\$100,485,616	-\$107,485,616	\$0	\$0	-107,485,615.57
	Unrestricted Total		\$350,275,480	\$354,043,118	\$299,138,562	\$98,554,891	-43,650,334.48
	Restricted						
		1 - Certificated Salaries	\$90,211,627	\$100,981,798	\$67,263,758	\$19,934,292	13,783,747.24
		2 - Classified Salaries	\$71,535,152	\$73,428,504	\$51,474,951	\$17,607,138	4,346,415.85
		3 - Benefits	\$113,450,238	\$117,116,680	\$66,580,587	\$19,813,895	30,722,197.91
		4 - Books & Supplies	\$35,623,972	\$58,155,898	\$1,556,563	\$4,373,001	52,226,333.25
		5 - Other Services and Operating Expenditures	\$138,750,910	\$145,861,558	\$97,210,737	\$16,057,637	32,593,184.43
		6 - Capital Outlay	\$1,686,649	\$8,676,532	\$2,108,621	\$1,132,033	5,435,878.76
		7 - Other Outgo Excl Indirect	\$5,911,683	\$6,653,290	\$0	\$68,023	6,585,266.90
		7 - Other Outgo Transfers of Indirect Cost	\$11,559,161	\$11,336,643	\$0	\$1,475,074	9,861,568.86
		8 - Contributions	\$100,485,616	\$107,944,392	\$0	\$0	107,944,392.17
	Restricted Total		\$569,215,007	\$630,155,295	\$286,195,217	\$80,461,092	263,498,985.37
010 - General Fund Total			\$919,490,486	\$984,198,413	\$585,333,779	\$179,015,983	219,848,650.89
110 - Adult Education Fund	Restricted						
		1 - Certificated Salaries	\$1,983,682	\$1,646,358	\$841,953	\$388,014	416,390.95
		2 - Classified Salaries	\$472,399	\$874,481	\$349,246	\$166,593	358,642.27
		3 - Benefits	\$1,174,304	\$1,463,374	\$617,415	\$259,984	585,974.80
		4 - Books & Supplies	\$607,110	\$456,415	\$5,912	\$10,877	439,626.59
		5 - Other Services and Operating Expenditures	\$947,521	\$979,369	\$168,130	\$158,263	652,975.72
		6 - Capital Outlay	\$10,000	\$10,000	\$0	\$0	10,000.00
		7 - Other Outgo Transfers of Indirect Cost	\$117,589	\$117,589	\$0	\$23,619	93,970.65
	Restricted Total		\$5,312,604	\$5,547,587	\$1,982,658	\$1,007,348	2,557,580.98
110 - Adult Education Fund Total			\$5,312,604	\$5,547,587	\$1,982,658	\$1,007,348	2,557,580.98
120 - Child Development Fund	Restricted						
		1 - Certificated Salaries	\$12,230,813	\$12,990,770	\$7,319,895	\$2,795,874	2,875,001.08
		2 - Classified Salaries	\$8,220,673	\$8,630,165	\$5,515,296	\$1,992,659	1,122,209.79
		3 - Benefits	\$12,855,195	\$12,995,228	\$7,641,464	\$2,625,469	2728294.65
		4 - Books & Supplies	\$5,759,867	\$6,680,779	\$307,646	\$383,619	5,989,513.64
		5 - Other Services and Operating Expenditures	\$3,391,898	\$4,888,985	\$3,354,549	\$634,290	900,146.71
		6 - Capital Outlay	\$4,690,594	\$4,678,204	\$222,559	\$655,017	3,800,628.51
		7 - Other Outgo Transfers of Indirect Cost	\$1,463,847	\$1,626,706	\$0	\$275,006	1,351,700.32
	Restricted Total		\$48,612,890	\$52,490,837	\$24,361,408	\$9,361,935	18,767,494.70
120 - Child Development Fund Total			\$48,612,890	\$52,490,837	\$24,361,408	\$9,361,935	18,767,494.70
130 - Cafeteria Fund	Restricted						
		2 - Classified Salaries	\$10,007,771	\$10,007,771	\$6,894,289	\$2,523,352	590,130.18
		3 - Benefits	\$7,799,344	\$7,799,344	\$5,060,288	\$1,579,204	1159851.76
		4 - Books & Supplies	\$25,975,218	\$37,506,505	\$12,558,529	\$4,136,542	20,811,434.71
		5 - Other Services and Operating Expenditures	\$1,359,224	\$3,584,253	\$2,834,601	\$497,105	252547.09

		6 - Capital Outlay	\$6,260,000	\$4,433,000	\$2,300,817	\$399,701	1,732,482.32
		7 - Other Outgo Transfers of Indirect Cost	\$523,492	\$880,399	\$0	\$128,509	751,889.48
	Restricted Total		\$51,925,049	\$64,211,272	\$29,648,523	\$9,264,414	25,298,335.54
130 - Cafeteria Fund Total			\$51,925,049	\$64,211,272	\$29,648,523	\$9,264,414	25,298,335.54
140 - Deferred Maint Fund	Restricted		\$3,000,000	\$3,000,000	\$0	\$0	3,000,000.00
		6 - Capital Outlay	\$3,929,442	\$3,929,442	\$474,931	\$929,065	2,525,445.63
	Restricted Total		\$6,929,442	\$6,929,442	\$474,931	\$929,065	5,525,445.63
140 - Deferred Maint Fund Total			\$6,929,442	\$6,929,442	\$474,931	\$929,065	5,525,445.63
210 - Building Fund	Restricted	2 - Classified Salaries	\$3,225,658	\$3,223,713	\$2,163,915	\$790,370	269428.68
		3 - Benefits	\$1,660,159	\$1,679,502	\$1,104,753	\$378,135	196,613.89
		4 - Books & Supplies	\$71,086	\$124,112	\$0	\$0	124,111.76
		5 - Other Services and Operating Expenditures	\$3,000,000	\$6,708,060	\$894,173	\$745,094	5,068,793.01
		6 - Capital Outlay	\$94,568,708	\$110,797,569	\$35,891,385	\$14,082,587	60,823,597.35
	Restricted Total		\$102,525,611	\$122,532,956	\$40,054,225	\$15,996,186	66482544.69
210 - Building Fund Total			\$102,525,611	\$122,532,956	\$40,054,225	\$15,996,186	66482544.69
250 - Cap Fac Fd - Developer Fees	Restricted	2 - Classified Salaries	\$0	\$4,977	\$0	\$200	4,777.77
		3 - Benefits	\$0	\$23	\$0	\$23	0.00
		5 - Other Services and Operating Expenditures	\$0	\$60,000	\$44,500	\$15,500	0.00
		6 - Capital Outlay	\$2,167,590	\$8,634,774	\$113,879	\$269,805	8,251,090.02
	Restricted Total		\$2,167,590	\$8,699,774	\$158,379	\$285,527	8,255,867.79
250 - Cap Fac Fd - Developer Fees Total			\$2,167,590	\$8,699,774	\$158,379	\$285,527	8,255,867.79
350 - County School Facilities Fund	Restricted	5 - Other Services and Operating Expenditures	\$0	\$62,250	\$22,800	\$26,400	13,050.00
		6 - Capital Outlay	\$2,073,272	\$2,011,022	\$388,715	\$78,669	1,543,638.08
	Restricted Total		\$2,073,272	\$2,073,272	\$411,515	\$105,069	1,556,688.08
350 - County School Facilities Fund Total			\$2,073,272	\$2,073,272	\$411,515	\$105,069	1,556,688.08
400 - Special Reserve Capital	Restricted	2 - Classified Salaries	\$0	\$108,000	\$0	\$118,925	-10,925.46
		3 - Benefits	\$0	\$16,100	\$0	\$13,685	2,415.27
		6 - Capital Outlay	\$1,535,517	\$2,445,600	\$378,248	\$91,324	1,976,027.65
	Restricted Total		\$1,535,517	\$2,569,700	\$378,248	\$223,935	1,967,517.46
400 - Special Reserve Capital Total			\$1,535,517	\$2,569,700	\$378,248	\$223,935	1,967,517.46
510 - Bond Interest & Redemption	Restricted	7 - Other Outgo Excl Indirect	\$107,565,449	\$107,565,449	\$0	\$0	107,565,449.00
	Restricted Total		\$107,565,449	\$107,565,449	\$0	\$0	107,565,449.00
510 - Bond Interest & Redemption Total			\$107,565,449	\$107,565,449	\$0	\$0	107,565,449.00
670 - Self Insurance Fund	Restricted	2 - Classified Salaries	\$1,169,556	\$1,163,937	\$637,242	\$331,584	195,110.05
		3 - Benefits	\$568,250	\$568,250	\$320,075	\$131,469	116,705.89
		4 - Books & Supplies	\$155,425	\$140,044	\$7,458	\$50,329	82,257.08
		5 - Other Services and Operating Expenditures	\$32,118,707	\$32,139,707	\$14,784,231	\$9,386,097	7,969,378.27
	Restricted Total		\$34,011,938	\$34,011,938	\$15,749,006	\$9,899,480	8,363,451.29
670 - Self Insurance Fund Total			\$34,011,938	\$34,011,938	\$15,749,006	\$9,899,480	8,363,451.29
Grand Total			\$1,282,149,848	\$1,390,830,640	\$698,552,672	\$226,088,942	466,189,026.05

Fiscal Year 2025/26 Actuals					
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund					
2600 Expanded Learning Opp Programs	31,188,427.63	15,151,529.00	12,043,280.54	3,108,248.46	34,296,676.09
3010 Title I-Basic Grant Low Income	.00	8,692,152.15	7,543,751.74	1,148,400.41	1,148,400.41
3155 Fed Consolidated Admin Funds	.00	.00	1,780,731.29	1,780,731.29	1,780,731.29
3182 ESSA: Comp Support & Improvmt	.00	1,058,324.59	1,777,489.03	719,164.44	719,164.44
3310 IDEA Basic Local Ass. Grant	.00	.00	2,057,535.62	2,057,535.62	2,057,535.62
3311 IDEA Private School ISPs	.00	.00	73,532.03	73,532.03	73,532.03
3312 IDEA Early Intervening Svc	.00	.00	484,487.71	484,487.71	484,487.71
3315 IDEA Preschool Grants	.00	.00	75,087.28	75,087.28	75,087.28
3318 IDEA Part B Preschool CEIS	.00	.00	11,967.64	11,967.64	11,967.64
3385 IDEA Early Intervention Grant	.00	.00	90,920.69	90,920.69	90,920.69
3410 Transition Partnership Program	.00	202,694.28	278,012.94	75,318.66	75,318.66
3550 CTE 21st Century Perkins V 131	.00	.00	23,487.49	23,487.49	23,487.49
4035 Title 2-a Teacher Quality	.00	456,119.34	473,608.07	17,488.73	17,488.73
4124 T Iv 21st Century Com Learning	.00	45,340.55	1,252,157.46	1,206,816.91	1,206,816.91
4127 Title 4-Student Support	.00	1,290,761.46	513,441.96	777,319.50	777,319.50
4201 Title III Immigrant Student	.00	45,430.29	134,222.28	88,791.99	88,791.99
4203 Title III EL Student Prog	.00	663,473.07	643,964.19	19,508.88	19,508.88
5630 Homeless Children & Youth	.00	51,543.00	24,019.20	27,523.80	27,523.80
5811 Adult Transition Partnership	.00	104,091.57	3,582.66	100,508.91	100,508.91
5812 Envir. Protection Agency Grant	.00	239,010.00	239,010.00	.00	.00
5813 U.S. Department of Labor ETA	.00	.00	74,711.17	74,711.17	74,711.17
5814 USDE Oakland Promise	.00	.00	12,981.84	12,981.84	12,981.84
5821 USDE Mental Health Counseling	.00	.00	183,281.24	183,281.24	183,281.24
5842 USDA Farm To School Program	.00	.00	1,525.65	1,525.65	1,525.65
5844 Healthy Oakland Teens	.00	23,298.53	61,647.85	38,349.32	38,349.32
5846 Human Trafficking Prevention	11,887.50	55,244.93	166,135.31	110,890.38	122,777.88
5856 DOJ COPS Sch Violence Prev Prg	.00	4,381.26	12,296.28	7,915.02	7,915.02
6010 After School Learning&safeguard	.00	.00	2,297,213.68	2,297,213.68	2,297,213.68
6019 SSPD Discretionary Block Grant	.00	7,135,322.00	.00	7,135,322.00	7,135,322.00
6054 Early Educator Teacher Develop	.00	.00	123,793.33	123,793.33	123,793.33
6211 Lit Coach & Read Specialist	7,909,727.59	.00	1,020,666.58	1,020,666.58	6,889,061.01
6266 Educator Effectiveness	3,016,768.94	.00	930,985.48	930,985.48	2,085,783.46
6271 Teacher Incentive Program	.00	40,000.00	.00	40,000.00	40,000.00
6300 Lottery:instructionalmaterials	2,761,762.39	.00	1,529,571.02	1,529,571.02	1,232,191.37
6332 CCSPP Implementation Grant	5,269,237.33	14,535,000.00	5,856,996.33	8,678,003.67	13,947,241.00
6383 Golden State Pathways Program	11,814,892.00	.00	755,965.09	755,965.09	11,058,926.91
6385 Career Technical Ed Initiative	.00	40,000.00	75,476.30	35,476.30	35,476.30
6386 Green Tech Partnership Acad	.00	26,536.00	17,475.73	9,060.27	9,060.27
6387 CTE Incentive Grant	.00	1,761,965.79	474,653.29	1,287,312.50	1,287,312.50
6388 K12 Strong Workforce Grant	.00	1,007,659.99	663,227.53	344,432.46	344,432.46
6500 Special Education	.00	9,989,744.41	58,174,508.31	48,184,763.90	48,184,763.90
6520 SE Project Workability	.00	.00	109,646.23	109,646.23	109,646.23
6546 Mental Health Services	.00	954,383.76	1,072,308.44	117,924.68	117,924.68
6547 Early Intervention Preschool	.00	847,906.25	694,164.13	153,742.12	153,742.12
6690 Tupe Grade 6-12 Tier 2	.00	.00	35,246.23	35,246.23	35,246.23
6762 Arts, Music, IM Block Grant	11,443,773.58	.00	2,824,513.71	2,824,513.71	8,619,259.87
6770 Prop28 Arts and Music	8,027,908.82	2,505,048.00	1,970,118.65	534,929.35	8,562,838.17
7032 2022 Kitchen Infra & Training	1,013,261.14	.00	331,481.60	331,481.60	681,779.54
7085 Prop 47 - LCSSP	1,710,576.11	.00	121,978.21	121,978.21	1,588,597.90
7220 Partnership Academy Program	.00	125,960.00	172,193.42	46,233.42	46,233.42

Selection Grouped by Fund - Sorted by Resource, (Org = 30, Actuals = Y, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y, Fund = 010, Resource = 2000-9999)

Fiscal Year 2025/26 Actuals					
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund (continued) Resource 7311					
7311 Classified Prof Development	3,280.22	.00	.00	.00	3,280.22
7339 College & Career Access Pathwy	864,676.94	450,000.00	202,060.57	247,939.43	1,112,616.37
7399 LCFF Equity Multiplier	6,665,484.46	1.00-	1,304,672.32	1,304,673.32-	5,360,811.14
7412 A-G Access Grant	567,520.47	.00	147,687.12	147,687.12-	419,833.35
7413 A-G Learning Loss Mitigation	745,933.08	.00	77,424.34	77,424.34-	668,508.74
7435 Learning Recovery Emergency	34,683,010.58	2,587,321.00	5,943,615.84	3,356,294.84-	31,326,715.74
7810 Other State	.00	3,634,357.35	424,216.46	3,210,140.89	3,210,140.89
7811 Refugee Program Bureau-NC	.00	.00	50,654.96	50,654.96-	50,654.96-
7813 CDFA Farm to School Innovation	.00	.00	194,110.66	194,110.66-	194,110.66-
7816 CalNEW Grant CDSS	.00	201,806.95	133,733.48	68,073.47	68,073.47
7817 CA Opport Youth Apprenticeship	.00	51,755.47	42,000.00	9,755.47	9,755.47
7820 Ethnic Studies Prof. Dev.	126,588.96	.00	3,867.76	3,867.76-	122,721.20
7821 Cal Fire Planning Grant	.00	872,044.02	.00	872,044.02	872,044.02
7822 Cal Fire Implementation Grant	.00	684,794.61	337,292.71	347,501.90	347,501.90
7823 Diverse Ed Leaders Pipeline	2,956.04	162,000.00	112,989.12	49,010.88	51,966.92
7824 PHI Afghan Refugee Schl Impact	.00	50,885.25	39,928.57	10,956.68	10,956.68
7825 K-2 Literacy Screenings PD	177,223.00	.00	129,341.43	129,341.43-	47,881.57
7826 Commission on Tchr Credential	148,930.65	288,000.00	101,313.46	186,686.54	335,617.19
7827 Peer-to-Peer Yth Mental Health	389,790.51	236,451.25	169,688.47	66,762.78	456,553.29
7828 Dept of Health Care Access	1,106,721.00	.00	42,895.51	42,895.51-	1,063,825.49
7830 CA Serves Grant Program	249,993.00	.00	107,118.84	107,118.84-	142,874.16
7832 Dept of Toxic - ECRG	.00	.00	15,817.01	15,817.01-	15,817.01-
8150 Ongoing & Major Maintenance	.00	.00	11,957,719.24	11,957,719.24-	11,957,719.24-
8210 Student Activity Funds	1,053,786.42	.00	.00	.00	1,053,786.42
9006 Oakland Public Ed Fund	112,668.94	233,226.00	72,648.15	160,577.85	273,246.79
9011 Donations	687,148.65	29,519.15	46,428.75	16,909.60-	670,239.05
9017 Bechtel	431.57	.00	398.81	398.81-	32.76
9018 Oppenheimer Family Foundation	4,001.67	.00	.00	.00	4,001.67
9019 Cross-Age Mentoring Program	.00	.00	91,660.02	91,660.02-	91,660.02-
9024 Oak Pub Ed - OaklandUndivided	253,677.47	.00	.00	.00	253,677.47
9026 SF Fdn R&K Ridell Outdoor	849,947.60	.00	243,488.66	243,488.66-	606,458.94
9027 ELD Instruction Program	216,060.15	.00	71,379.75	71,379.75-	144,680.40
9034 Collaborative for Ed Excl	60,000.04	.00	.00	.00	60,000.04
9037 National CTR BEI	1,258.52	60,000.00	34,099.96	25,900.04	27,158.56
9038 Eat Learn Play Fdnt	894,143.74	910,000.00	409,050.99	500,949.01	1,395,092.75
9040 LEA Medi-Cal Former 5640	29,637,569.40	4,410,577.91	553,099.72	3,857,478.19	33,495,047.59
9042 Helzel Family Foundation	322,171.93	.00	112,271.28	112,271.28-	209,900.65
9043 Stupski Foundation	271,923.95	.00	134,407.83	134,407.83-	137,516.12
9045 Taylor Charitable Foundation	54,723.59	.00	21,976.66	21,976.66-	32,746.93
9050 CA Apprenticeship Initiative	.00	.00	27,214.15	27,214.15-	27,214.15-
9051 BA K-16 Collab-UC Berkeley	20,469.94	.00	2,755.03	2,755.03-	17,714.91
9052 Alameda County Office of Ed	.00	.00	16,799.62	16,799.62-	16,799.62-
9053 American Instit. of Research	17,149.88	4,750.00	3,712.00	1,038.00	18,187.88
9054 Oakland Promise-CalKids	90,000.00	.00	8,530.59	8,530.59-	81,469.41
9055 Oakland Children's Initiative	.00	.00	77,331.10	77,331.10-	77,331.10-
9062 ConnectED	1,426.24	.00	.00	.00	1,426.24
9064 K-16 ED Collaboratives Grant	.00	.00	10,793.22	10,793.22-	10,793.22-
9065 Koshland Foundation	.00	50,000.00	203.23	49,796.77	49,796.77
9066 National Park Foundation:	.00	60,000.00	.00	60,000.00	60,000.00
9067 Walter & Elise Haas Fund	142,664.86	.00	5,984.85	5,984.85-	136,680.01

Selection Grouped by Fund - Sorted by Resource, (Org = 30, Actuals = Y, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y, Fund = 010, Resource = 2000-9999)

Fiscal Year 2025/26 Actuals					
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund (continued) Resource 9068					
9068 CA Ass for Leading Innov in Ed	.00	50,399.61	.00	50,399.61	50,399.61
9096 Music - Instruments	9,429.02	.00	.00	.00	9,429.02
9121 Oakland Fund Children & Youth	.00	.00	66,916.34	66,916.34-	66,916.34-
9122 City of Oak Dept of Viol Prev	204,716.52	50,000.00	917.61	49,082.39	253,798.91
9123 Rebate Programs	65,541.66	.00	860.00	860.00-	64,681.66
9134 City Of Oakland - Peg Funds	.00	.00	11,279.30	11,279.30-	11,279.30-
9139 Zellerbach Family	50,099.88	.00	27,343.79	27,343.79-	22,756.09
9141 Stuart Foundation	28,563.29	.00	8,362.31	8,362.31-	20,200.98
9154 Alder Grad School of Education	.00	23,320.00	28,682.82	5,362.82-	5,362.82-
9161 Ac Waste Management Authority	729,356.14	74,859.48	33,368.46	41,491.02	770,847.16
9180 Measure Y City Of Oakland	.00	21,250.00	20,377.75	872.25	872.25
9197 Chvrn Grp - Prj Lead The Way	5,354.96	.00	.00	.00	5,354.96
9201 Schusterman Family Foundation	98,927.11	.00	.00	.00	98,927.11
9206 Alam.cty.pub.health-health&wel	38,175.28	103,919.65	104,117.00	197.35-	37,977.93
9209 New Tchr Ctr-sidney Frank	12,321.18	.00	.00	.00	12,321.18
9213 Alameda Alliance for Health	1,253,957.21	383,331.40	154,900.66	228,430.74	1,482,387.95
9215 MHSSA Partnership Program	3,370.07	.00	65,616.74	65,616.74-	62,246.67-
9225 Kaiser Health&wellness W/ebcf	7,144,661.25	.00	974,226.75	974,226.75-	6,170,434.50
9236 Kenneth Rainin Foundation	226,371.68	.00	96,441.57	96,441.57-	129,930.11
9243 Association For Continuing Edu	531,066.42	502,000.00	341,937.56	160,062.44	691,128.86
9269 West Ed	84,805.29	15,000.00	16,806.46	1,806.46-	82,998.83
9273 Intrepid Fdnt Light Awards	46,451.07	.00	19,769.39	19,769.39-	26,681.68
9277 SF Fdnt OaklandPublicEdFund	3,211.63	.00	.00	.00	3,211.63
9283 Salesforce.org	377,220.12	2,878,216.39	1,059,565.03	1,818,651.36	2,195,871.48
9286 Scribbles Sftwr Transcripts	100,239.33	4,388.37	2,964.41	1,423.96	101,663.29
9289 Oak Ed Fund Aagls	6,089.50	.00	.00	.00	6,089.50
9291 Silvergiving Fndatn	850.94	850.94-	.00	850.94-	.00
9295 Share Our Strength	3,368.15	.00	24,000.00	24,000.00-	20,631.85-
9297 Baphr - Lgbtq Supprt	1,533.70	.00	166.12	166.12-	1,367.58
9301 Restorative Justice Fees	33,296.89	.00	.00	.00	33,296.89
9305 Educate 78 -asp.pri.prg.	71,472.55	.00	26,609.89	26,609.89-	44,862.66
9316 PCY 360/365 Grant	1,362.95	.00	1,298.49	1,298.49-	64.46
9321 Workforce Development Plan	55,760.95	10,663.15	.00	10,663.15	66,424.10
9332 Measure G1 Parcel Tx	7,321,125.75	582,647.95	941,638.67	358,990.72-	6,962,135.03
9333 Measure N	1,469,247.13	248.11	137.42	110.69	1,469,357.82
9334 Measure G, Parcel Tax	5,694,058.32	1,019,814.39	7,964,463.16	6,944,648.77-	1,250,590.45-
9337 PTA LOCAL SCHOOLS	416,377.63	533,227.92	535,468.99	2,241.07-	414,136.56
9339 Measure H	8,926,456.82	583,127.95	3,295,658.98	2,712,531.03-	6,213,925.79
9341 Tides Center	43,220.22	25,737.58	218,813.01	193,075.43-	149,855.21-
9342 Golden State Warriors Grant	251,292.31	.00	3,339.99	3,339.99-	247,952.32
9960 Stale Dated Warrants	888,689.06	664,375.71	.00	664,375.71	1,553,064.77
Total for Org	200,765,823.48	89,556,084.90	145,256,020.78	55,699,935.88-	145,065,887.60

Fiscal Year 2025/26 Actuals					
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 010 - General Fund					
0000 General Purpose-unrestricted	3,416,129.31	96,113,194.38	125,655,134.26	29,541,939.88-	26,125,810.57-
0002 Unrestricted Supplemental	.00	.00	760,491.41	760,491.41-	760,491.41-
0004 Central Concentration	.00	.00	13,278,149.69	13,278,149.69-	13,278,149.69-
0005 Central Supplemental	.00	.00	18,451,834.67	18,451,834.67-	18,451,834.67-
0006 S&C Carryover	35,217,508.44	.00	5,299,184.83	5,299,184.83-	29,918,323.61
0007 One-time Addtl Budget	3,756,194.58	.00	755,174.69	755,174.69-	3,001,019.89
0020 Home & Hospital	.00	.00	228,230.59	228,230.59-	228,230.59-
0039 Charter Leases & Repairs	.00	651,452.75	80,170.84	571,281.91	571,281.91
0040 AB1840 Unrestricted	11,659,650.54	.00	1,052,177.37	1,052,177.37-	10,607,473.17
0050 Employees On Loan	.00	108,299.73	199,980.31	91,680.58-	91,680.58-
0070 Civic Center Rent	.00	60,790.97	.00	60,790.97	60,790.97
0071 Facilitron Rent	.00	311,060.70	372,145.08	61,084.38-	61,084.38-
0075 ECE Rental	.00	12,500.00	.00	12,500.00	12,500.00
0095 Charter School Admin Office	.00	65,330.25	485,201.76	419,871.51-	419,871.51-
0100 Release Time Subs	.00	.00	60,741.02	60,741.02-	60,741.02-
0120 BlackThrivingCommunity	1,081,483.87	.00	246,617.56	246,617.56-	834,866.31
0710 LCFF TK Funding	702,596.78	.00	1,051,181.89	1,051,181.89-	348,585.11-
0720 Unrestricted Transportation	.00	.00	10,120,589.60	10,120,589.60-	10,120,589.60-
0940 BOE Initiatives	11,669.70	.00	.00	.00	11,669.70
1100 State Lottery	.00	.00	700,941.24	700,941.24-	700,941.24-
1400 Prop 30 Education Protect Act	.00	12,499,344.00	.00	12,499,344.00	12,499,344.00
Total for Org	55,845,233.22	109,821,972.78	178,797,946.81	68,975,974.03-	13,130,740.81-