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Enactment Number	26-0916
Enactment Date	5/27/2026 os



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

Board Cover Memorandum

To Board of Education

From Dr. Denise Saddler, Interim Superintendent
Tara Gard, Deputy Superintendent, Business & Operations
Ryan Nguyen, Chief Financial Officer

Meeting Date May 27, 2026

Subject Third Interim Financial Report and District Certification - Fiscal Year 2025-26

Action Requested Adoption by the Board of Education of Resolution No. 2526-0137– District’s Third Interim Financial Report for Fiscal Year 2025-26, as of April 30, 2026, and Board Certification of said Report as “Positive” to the Alameda County Superintendent of Schools.

Background Under California Education Code Section 42131(e), if a school district's second interim report carries a "Qualified" or "Negative" certification, the district's governing board must submit a financial statement to the county superintendent, the State Superintendent of Public Instruction (SPI), and the State Controller no later than June 1 of that fiscal year. This statement must project the district's fund and cash balances through June 30, based on data through April 30. This financial statement is commonly referred to as the “Third Interim Report.”

The Education Code does not prohibit a county office of education (COE) from revising a district's second interim certification in light of the updated financial data contained in the June 1 financial statement. A district may self-certify at the "Positive," "Qualified," or "Negative" level when submitting the June 1 financial statement, and the COE retains concurrent authority to review that certification and revise it where the updated data warrants.

Recommendation Adoption by the Board of Education of Resolution No. 2526-0137 – District’s Third Interim Financial Report for Fiscal Year 2025-26, as of April 30, 2026, and

District Board Certification of said Report as “positive” to the Alameda County Superintendent of Schools, submitted as a condition of the District’s qualified certification on 2025-26 Second Interim report.

Fiscal Impact

The Third Interim Report reflects a “Reserve for Economic Uncertainties” of \$29,522,037.53 and a combined “Ending Fund Balance” of \$153,758,068.01.

Attachments

- Resolution No. 2526-0137
- Third Interim MYP Packet for Submission to Alameda County Office of Education
- 2025-2026 Third Interim Presentation May 27, 2026 (Powerpoint)

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

Resolution No. 2526-0137

District's Third Interim Financial Report for Fiscal Year 2025-26, as of April 30, 2026, and Board Certification of said Report as "Positive" [Following the "Qualified" Certification of the Second Interim Financial Report] to the Alameda County Superintendent of Schools

WHEREAS, the Board of Education of the Oakland Unified School District by action herein is approving the District's 2025-26 Third Interim Report reflects a "Reserve for Economic Uncertainties" of \$29,522,037.53 and a combined "Ending Fund Balance" of \$153,758,068.01; and

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

WHEREAS, the Third Interim Financial Report for the Quarter ending April 30, 2026 for the Oakland Unified School District is due to the County Superintendent of Schools on June 1, 2026 and in the SACS Report attached shows that the District is not currently insolvent and is not likely to become insolvent during the current year, provided it maintains solvency and shows that the District must timely take prudent actions in the coming year in order to remain solvent in Fiscal Year 2025-26 and subsequent years; and

WHEREAS, the District has identified Budget Balancing solutions as reflected in its Financial Stabilization Plan and have included them in the 2025-26 Multi-Year Projection, which continues to reflect that more ongoing adjustments be made to ensure solvency.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Education hereby adopts the District's Third Interim Financial Report for Fiscal Year 2025-26, with a "Positive" certification, and authorizes submission of said Third Interim Report to the Alameda County Superintendent of Schools.

Passed by the following vote this 27th Day of May 2026:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

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

NOES: Mike Hutchinson, Patrice Berry

ABSTAINED: None

RECUSED: None

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

CERTIFICATION

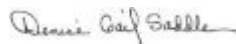
We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Special Meeting of the Board of Education of the Oakland Unified School District held. on May 27, 2026.

Legislative File	
File ID Number:	26-1322
Introduction Date:	05/27/2026
Enactment Number:	26-0916
Enactment Date:	5/27/2026
By:	os

OAKLAND UNIFIED SCHOOL DISTRICT



Jennifer Brouhard
President, Board of Education



Denise G. Saddler, EdD, Interim Superintendent and
Interim Secretary, Board of Education

**STANDARDIZED ACCOUNT CODE STRUCTURE
(SACS)
FINANCIAL REPORTING FORMS**

**Form 01—Current Year (2025-26) General Fund
Unrestricted, Restricted, and Combined**

2025-26 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	491,227,018.00	487,351,239.00	388,008,966.88	486,500,624.00	(850,615.00)	-0.2%
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	11,635,955.89	8,848,191.77	11,649,960.89	14,005.00	0.1%
4) Other Local Revenue		8600-8799	17,767,555.24	19,978,305.18	9,999,893.00	20,159,081.79	180,776.61	0.9%
5) TOTAL, REVENUES			520,622,669.13	518,965,500.07	406,857,051.65	518,309,666.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	181,696,699.01	178,419,182.60	161,407,061.67	192,381,009.95	(13,961,827.35)	-7.8%
2) Classified Salaries		2000-2999	68,243,467.75	71,145,280.83	61,126,688.59	73,267,924.02	(2,122,643.19)	-3.0%
3) Employee Benefits		3000-3999	127,029,506.85	123,846,902.00	109,164,135.83	128,368,638.41	(4,521,736.41)	-3.7%
4) Books and Supplies		4000-4999	22,024,309.87	21,706,955.26	9,003,895.88	11,831,933.40	9,875,021.86	45.5%
5) Services and Other Operating Expenditures		5000-5999	62,018,972.31	38,816,098.20	42,199,771.56	12,679,579.11	26,136,519.09	67.3%
6) Capital Outlay		6000-6999	371,229.00	2,089,511.97	907,897.84	1,851,468.82	238,043.15	11.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	26,000.00	76,726.00	60,541.00	55,974.00	20,752.00	27.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,664,089.71)	(13,825,591.03)	(8,717,544.61)	(14,253,373.08)	427,782.05	-3.1%
9) TOTAL, EXPENDITURES			447,746,095.08	422,275,065.83	375,152,447.76	406,183,154.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			72,876,574.05	96,690,434.24	31,704,603.89	112,126,512.05		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	8,826,312.00	8,826,312.00	New
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	3,000,000.00	5,345,383.86	(2,345,383.86)	-78.2%
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)	(114,288,915.31)	0.00	(139,169,375.18)	(24,880,459.87)	21.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(103,470,615.57)	(117,273,915.31)	(3,000,000.00)	(135,673,447.04)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(30,594,041.52)	(20,583,481.07)	28,704,603.89	(23,546,934.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,269,245.75	55,845,233.22		55,845,233.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	(2,674,631.07)		(2,674,631.07)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,269,245.75	53,170,602.15		53,170,602.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,269,245.75	53,170,602.15		53,170,602.15		
2) Ending Balance, June 30 (E + F1e)			26,675,204.23	32,587,121.08		29,623,667.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	150,000.00		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	0.00	0.00		0.00		

2025-26 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	329,181.84	2,937,121.05		101,629.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	26,346,022.39	29,500,000.03		29,522,037.53		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	265,622,127.00	261,665,678.00	218,578,359.00	263,282,748.00	1,617,070.00	0.6%
Education Protection Account State Aid - Current Year		8012	51,434,418.00	44,705,084.00	31,689,658.00	44,719,018.00	13,934.00	0.0%
State Aid - Prior Years		8019	0.00	2,615,818.00	415,195.00	134,199.00	(2,481,619.00)	-94.9%
Tax Relief Subventions								
Homeowners' Exemptions		8021	712,584.00	637,551.00	318,775.49	637,551.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,214,290.00	2,819,152.00	2,476,562.37	2,819,152.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	105,566,349.00	100,717,216.00	102,485,929.43	100,717,216.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,857,868.00	10,060,045.00	8,271,524.42	10,060,045.00	0.00	0.0%
Prior Years' Taxes		8043	(789,710.00)	(1,556,577.00)	(2,106,464.25)	(1,556,577.00)	0.00	0.0%
Supplemental Taxes		8044	3,016,172.00	2,619,510.00	3,464,946.96	2,619,510.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	58,637,845.00	57,359,464.00	35,728,161.77	57,359,464.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,470,813.00	56,357,070.00	25,385,584.49	56,357,070.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
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	538,000,011.00	426,708,232.68	537,149,396.00	(850,615.00)	-0.2%
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)	(50,648,772.00)	(38,699,265.80)	(50,648,772.00)	0.00	0.0%
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	487,351,239.00	388,008,966.88	486,500,624.00	(850,615.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%

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		
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	1,490,534.00	1,490,534.00	1,490,534.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,062,060.89	6,062,060.89	4,015,425.93	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						
American Indian Early Childhood Education	7210	8590						

2025-26 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	4,083,361.00	4,083,361.00	3,342,231.84	4,097,366.00	14,005.00	0.3%
TOTAL, OTHER STATE REVENUE			11,628,095.89	11,635,955.89	8,848,191.77	11,649,960.89	14,005.00	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	1,942,844.82	3,039,737.39	99,329.61	3.4%
Interest		8660	9,000,000.00	9,132,185.11	6,570,424.13	9,132,185.11	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	986,899.77	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	3,730,206.19	2,333,821.28	3,811,653.19	81,447.00	2.2%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								

2025-26 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	19,978,305.18	9,999,893.00	20,159,081.79	180,776.61	0.9%
TOTAL, REVENUES			520,622,669.13	518,965,500.07	406,857,051.65	518,309,666.68	(655,833.39)	-0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	144,896,738.87	141,582,642.63	130,232,770.78	155,500,647.08	(13,918,004.45)	-9.8%
Certificated Pupil Support Salaries		1200	9,137,825.47	8,594,464.30	7,710,154.15	8,717,570.07	(123,105.77)	-1.4%
Certificated Supervisors' and Administrators' Salaries		1300	26,875,808.66	27,597,542.03	22,892,114.20	27,518,259.16	79,282.87	0.3%
Other Certificated Salaries		1900	786,326.01	644,533.64	572,022.54	644,533.64	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			181,696,699.01	178,419,182.60	161,407,061.67	192,381,009.95	(13,961,827.35)	-7.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,164,663.74	3,251,718.29	1,995,526.04	2,365,079.04	886,639.25	27.3%
Classified Support Salaries		2200	18,859,984.70	23,019,355.46	19,866,270.54	24,055,142.92	(1,035,787.46)	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	28,380,720.49	27,639,262.03	22,877,115.51	27,333,487.64	305,774.39	1.1%
Clerical, Technical and Office Salaries		2400	15,851,496.38	16,218,766.10	15,467,097.79	18,412,822.80	(2,194,056.70)	-13.5%
Other Classified Salaries		2900	986,602.44	1,016,178.95	920,678.71	1,101,391.62	(85,212.67)	-8.4%
TOTAL, CLASSIFIED SALARIES			68,243,467.75	71,145,280.83	61,126,688.59	73,267,924.02	(2,122,643.19)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,622,397.95	32,638,817.75	29,325,071.76	35,187,556.45	(2,548,738.70)	-7.8%
PERS		3201-3202	18,304,371.22	18,683,299.37	15,747,396.08	18,947,304.72	(264,005.35)	-1.4%
OASDI/Medicare/Alternative		3301-3302	8,958,734.74	8,068,578.65	6,903,463.91	8,286,988.42	(218,409.77)	-2.7%
Health and Welfare Benefits		3401-3402	55,261,441.20	53,370,468.20	47,361,727.76	54,303,209.60	(932,741.40)	-1.7%
Unemployment Insurance		3501-3502	210,072.14	199,810.68	173,400.44	210,558.70	(10,748.02)	-5.4%
Workers' Compensation		3601-3602	8,994,260.01	9,011,586.66	7,973,896.75	9,534,339.75	(522,753.09)	-5.8%
OPEB, Allocated		3701-3702	0.00	0.00	99,090.16	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	1,678,229.59	1,874,340.69	1,580,088.97	1,898,680.77	(24,340.08)	-1.3%
TOTAL, EMPLOYEE BENEFITS			127,029,506.85	123,846,902.00	109,164,135.83	128,368,638.41	(4,521,736.41)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,150,883.00	4,294,436.05	2,344,855.75	3,226,403.81	1,068,032.24	24.9%
Books and Other Reference Materials		4200	76,900.00	118,822.34	84,734.97	96,484.31	22,338.03	18.8%
Materials and Supplies		4300	11,254,516.35	12,939,462.36	3,297,834.20	4,415,677.65	8,523,784.71	65.9%
Noncapitalized Equipment		4400	4,542,010.52	4,354,234.51	3,276,470.96	4,093,367.63	260,866.88	6.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,024,309.87	21,706,955.26	9,003,895.88	11,831,933.40	9,875,021.86	45.5%
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	308,078.61	127,737.17	240,895.50	67,183.11	21.8%
Dues and Memberships		5300	366,057.61	722,683.91	595,904.53	658,810.58	63,873.33	8.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,653,391.71	17,180,000.00	12,476,918.79	17,207,300.46	(27,300.46)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,143,148.00	1,864,610.97	1,484,234.96	2,040,971.81	(176,360.84)	-9.5%
Transfers of Direct Costs		5710	(7,942,729.76)	(31,279,854.48)	(7,700,480.28)	(48,660,860.84)	17,381,006.36	-55.6%

2025-26 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	(1,050,023.00)	(1,050,023.00)	(963,008.84)	(5,552,527.23)	4,502,504.23	-428.8%
Professional/Consulting Services and Operating Expenditures		5800	32,591,611.69	47,184,271.83	33,145,179.81	42,972,408.10	4,211,863.73	8.9%
Communications		5900	20,126,185.11	3,886,330.36	3,033,285.42	3,772,580.73	113,749.63	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,018,972.31	38,816,098.20	42,199,771.56	12,679,579.11	26,136,519.09	67.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	336,743.46	179,969.03	336,743.46	0.00	0.0%
Buildings and Improvements of Buildings		6200	66,054.00	1,462,905.05	549,338.97	1,324,950.88	137,954.17	9.4%
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	289,863.46	178,589.84	189,774.48	100,088.98	34.5%
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	2,089,511.97	907,897.84	1,851,468.82	238,043.15	11.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	55,974.00	55,974.00	55,974.00	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	20,752.00	4,567.00	0.00	20,752.00	100.0%
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	76,726.00	60,541.00	55,974.00	20,752.00	27.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(11,559,161.43)	(11,245,760.77)	(7,194,648.27)	(11,902,059.88)	656,299.11	-5.8%

2025-26 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	(2,104,928.28)	(2,579,830.26)	(1,522,896.34)	(2,351,313.20)	(228,517.06)	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,664,089.71)	(13,825,591.03)	(8,717,544.61)	(14,253,373.08)	427,782.05	-3.1%
TOTAL, EXPENDITURES			447,746,095.08	422,275,065.83	375,152,447.76	406,183,154.63	16,091,911.20	3.8%
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	8,826,312.00	8,826,312.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	8,826,312.00	8,826,312.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	3,000,000.00	5,345,383.86	(2,345,383.86)	-78.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	3,000,000.00	5,345,383.86	(2,345,383.86)	-78.2%
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)	(131,963,546.31)	0.00	(139,169,375.18)	(7,205,828.87)	5.5%
Contributions from Restricted Revenues		8990	32,000,000.00	17,674,631.00	0.00	0.00	(17,674,631.00)	-100.0%
(e) TOTAL, CONTRIBUTIONS			(100,485,615.57)	(114,288,915.31)	0.00	(139,169,375.18)	(24,880,459.87)	21.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(103,470,615.57)	(117,273,915.31)	(3,000,000.00)	(135,673,447.04)	(18,399,531.73)	15.7%

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,573,287.00	4,829,684.00	1,690,649.00	4,829,820.00	136.00	0.0%
2) Federal Revenue		8100-8299	63,713,670.45	76,063,557.33	25,506,635.02	77,582,600.02	1,519,042.69	2.0%
3) Other State Revenue		8300-8599	149,829,599.23	175,391,483.78	144,218,429.48	177,619,741.96	2,228,258.18	1.3%
4) Other Local Revenue		8600-8799	67,796,177.24	85,128,562.51	80,206,149.95	91,308,280.48	6,179,717.97	7.3%
5) TOTAL, REVENUES			285,912,733.92	341,413,287.62	251,621,863.45	351,340,442.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	90,211,626.96	101,982,285.48	77,171,715.25	105,603,351.14	(3,621,065.66)	-3.6%
2) Classified Salaries		2000-2999	71,535,151.56	76,759,420.74	64,647,966.39	79,936,982.13	(3,177,561.39)	-4.1%
3) Employee Benefits		3000-3999	113,450,238.48	118,089,171.98	102,539,655.54	122,734,995.44	(4,645,823.46)	-3.9%
4) Books and Supplies		4000-4999	35,623,971.53	42,061,620.79	12,078,399.82	30,046,554.07	12,015,066.72	28.6%
5) Services and Other Operating Expenditures		5000-5999	138,750,909.53	175,467,883.30	100,274,595.57	202,495,641.71	(27,027,758.41)	-15.4%
6) Capital Outlay		6000-6999	1,686,648.68	8,432,165.57	3,535,764.33	7,768,367.41	663,798.16	7.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,911,683.21	6,653,288.49	1,190,650.35	6,653,288.49	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,559,161.43	11,245,760.77	7,194,648.27	11,902,059.88	(656,299.11)	-5.8%
9) TOTAL, EXPENDITURES			468,729,391.38	540,691,597.12	368,633,395.52	567,141,240.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,816,657.46)	(199,278,309.50)	(117,011,532.07)	(215,800,797.81)		
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	114,288,915.31	0.00	139,169,375.18	24,880,459.87	21.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,485,615.57	114,288,915.31	0.00	139,169,375.18		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,331,041.89)	(84,989,394.19)	(117,011,532.07)	(76,631,422.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	151,231,371.43	200,765,823.48		200,765,823.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,231,371.43	200,765,823.48		200,765,823.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,231,371.43	200,765,823.48		200,765,823.48		
2) Ending Balance, June 30 (E + F1e)			68,900,329.54	115,776,429.29		124,134,400.85		
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	115,776,429.29		124,134,400.85		
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	4,829,684.00	1,690,649.00	4,829,820.00	136.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,573,287.00	4,829,684.00	1,690,649.00	4,829,820.00	136.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,426,393.00	9,426,393.00	0.00	9,416,864.00	(9,529.00)	-0.1%
Special Education Discretionary Grants		8182	845,256.00	881,578.00	102,705.50	884,972.00	3,394.00	0.4%
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		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	29,570,172.15	12,480,895.15	28,859,950.15	(710,222.00)	-2.4%
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	2,429,044.35	923,854.34	1,773,716.35	(655,328.00)	-27.0%
Title III, Immigrant Student Program	4201	8290	375,182.00	376,882.29	252,818.29	376,882.29	0.00	0.0%
Title III, English Learner Program	4203	8290	1,469,741.00	2,092,433.07	1,088,278.07	1,795,258.07	(297,175.00)	-14.2%
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	13,744,099.98	7,166,513.16	16,844,099.98	3,100,000.00	22.6%
Career and Technical Education	3500-3599	8290	520,864.00	520,864.00	59,320.00	520,864.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,451,013.38	17,022,090.49	3,432,250.51	17,109,993.18	87,902.69	0.5%
TOTAL, FEDERAL REVENUE			63,713,670.45	76,063,557.33	25,506,635.02	77,582,600.02	1,519,042.69	2.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	26,545,733.00	26,545,733.00	21,614,585.00	26,239,175.00	(306,558.00)	-1.2%
Prior Years	6500	8319	19,657.00	19,657.00	433,952.00	433,952.00	414,295.00	2,107.6%
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	564,757.28	564,757.28	New
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	578,658.10	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	40,950,083.00	33,579,067.00	40,950,083.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,540,180.73	13,221,730.13	8,553,228.65	9,748,380.33	(3,473,349.80)	-26.3%
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	1,113,043.08	1,113,043.08	1,113,043.08	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	282,959.00	115,572.94	0.00	115,572.94	0.00	0.0%
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	6,770,397.00	5,554,659.00	6,775,286.00	4,889.00	0.1%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	62,419,217.10	84,052,707.46	72,791,236.65	89,076,932.16	5,024,224.70	6.0%

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			149,829,599.23	175,391,483.78	144,218,429.48	177,619,741.96	2,228,258.18	1.3%
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	44,261,190.00	44,404,597.01	44,404,597.01	143,407.01	0.3%
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	16,543,597.00	10,505,079.43	16,543,597.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	229,922.71	248,093.84	229,922.71	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	19,102,045.24	24,093,602.80	25,048,379.67	30,129,913.76	6,036,310.96	25.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From 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	85,128,562.51	80,206,149.95	91,308,280.48	6,179,717.97	7.3%
TOTAL, REVENUES			285,912,733.92	341,413,287.62	251,621,863.45	351,340,442.46	9,927,154.84	2.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	67,211,323.76	79,170,231.58	58,428,200.32	82,983,118.01	(3,812,886.43)	-4.8%
Certificated Pupil Support Salaries		1200	18,101,425.73	17,778,827.21	15,395,280.29	17,799,814.12	(20,986.91)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,701,186.97	4,817,846.09	3,154,392.10	4,604,990.91	212,855.18	4.4%
Other Certificated Salaries		1900	197,690.50	215,380.60	193,842.54	215,428.10	(47.50)	0.0%
TOTAL, CERTIFICATED SALARIES			90,211,626.96	101,982,285.48	77,171,715.25	105,603,351.14	(3,621,065.66)	-3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,025,875.53	24,238,837.96	21,271,624.44	25,022,259.21	(783,421.25)	-3.2%
Classified Support Salaries		2200	22,688,339.45	24,280,159.95	20,399,055.28	26,016,493.70	(1,736,333.75)	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	19,739,813.15	20,118,522.12	15,752,223.62	19,780,581.29	337,940.83	1.7%
Clerical, Technical and Office Salaries		2400	7,422,961.59	7,375,590.19	6,677,337.04	8,331,845.67	(956,255.48)	-13.0%
Other Classified Salaries		2900	658,161.84	746,310.52	547,726.01	785,802.26	(39,491.74)	-5.3%
TOTAL, CLASSIFIED SALARIES			71,535,151.56	76,759,420.74	64,647,966.39	79,936,982.13	(3,177,561.39)	-4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,998,413.57	42,431,574.69	40,790,540.65	46,488,281.80	(4,056,707.11)	-9.6%
PERS		3201-3202	19,700,823.87	20,517,892.10	16,416,398.64	20,877,834.35	(359,942.25)	-1.8%
OASDI/Medicare/Alternative		3301-3302	8,087,186.04	7,689,534.03	5,937,416.40	7,830,624.73	(141,090.70)	-1.8%
Health and Welfare Benefits		3401-3402	38,165,554.56	39,133,176.99	32,782,756.69	38,910,497.11	222,679.88	0.6%
Unemployment Insurance		3501-3502	133,994.31	170,886.82	108,382.14	160,641.71	10,245.11	6.0%
Workers' Compensation		3601-3602	5,834,701.18	6,490,896.52	5,085,223.25	6,771,348.15	(280,451.63)	-4.3%
OPEB, Allocated		3701-3702	1,891.10	1,891.25	1,702.11	0.00	1,891.25	100.0%
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	1,653,319.58	1,417,235.66	1,695,767.59	(42,448.01)	-2.6%
TOTAL, EMPLOYEE BENEFITS			113,450,238.48	118,089,171.98	102,539,655.54	122,734,995.44	(4,645,823.46)	-3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,756,893.72	3,311,976.58	1,224,344.37	2,730,362.33	581,614.25	17.6%
Books and Other Reference Materials		4200	2,614,799.48	2,243,048.51	1,780,941.58	2,278,015.25	(34,966.74)	-1.6%
Materials and Supplies		4300	26,533,927.59	32,308,080.16	5,483,668.69	20,235,724.18	12,072,355.98	37.4%
Noncapitalized Equipment		4400	2,718,350.74	4,198,515.54	3,589,445.18	4,802,452.31	(603,936.77)	-14.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,623,971.53	42,061,620.79	12,078,399.82	30,046,554.07	12,015,066.72	28.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,237,812.73	50,070,602.17	23,839,970.62	51,865,709.27	(1,795,107.10)	-3.6%
Travel and Conferences		5200	240,528.74	980,987.37	473,496.76	924,853.90	56,133.47	5.7%
Dues and Memberships		5300	53,525.70	185,409.12	147,233.91	204,902.12	(19,493.00)	-10.5%
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	72,193.64	107,053.18	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,966,273.69	5,260,073.85	4,858,393.28	6,403,429.50	(1,143,355.65)	-21.7%
Transfers of Direct Costs		5710	7,942,729.76	31,279,854.48	7,700,480.28	48,660,860.84	(17,381,006.36)	-55.6%
Transfers of Direct Costs - Interfund		5750	1,152,150.00	1,153,158.00	742,706.37	1,065,414.69	87,743.31	7.6%

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	64,079,557.84	86,382,012.49	62,402,560.78	93,216,906.51	(6,834,894.02)	-7.9%
Communications		5900	50,971,277.89	48,732.64	37,559.93	46,511.70	2,220.94	4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,750,909.53	175,467,883.30	100,274,595.57	202,495,641.71	(27,027,758.41)	-15.4%
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	6,878,530.65	2,960,604.85	6,904,520.89	(25,990.24)	-0.4%
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	1,553,634.92	575,159.48	863,846.52	689,788.40	44.4%
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			1,686,648.68	8,432,165.57	3,535,764.33	7,768,367.41	663,798.16	7.9%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	5,911,683.21	6,653,288.49	1,190,650.35	6,653,288.49	0.00	0.0%
Debt Service			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)			5,911,683.21	6,653,288.49	1,190,650.35	6,653,288.49	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	11,559,161.43	11,245,760.77	7,194,648.27	11,902,059.88	(656,299.11)	-5.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,559,161.43	11,245,760.77	7,194,648.27	11,902,059.88	(656,299.11)	-5.8%
TOTAL, EXPENDITURES			468,729,391.38	540,691,597.12	368,633,395.52	567,141,240.27	(26,449,643.15)	-4.9%
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		
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	131,963,546.31	0.00	139,169,375.18	7,205,828.87	5.5%
Contributions from Restricted Revenues		8990	(32,000,000.00)	(17,674,631.00)	0.00	0.00	17,674,631.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			100,485,615.57	114,288,915.31	0.00	139,169,375.18	24,880,459.87	21.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,485,615.57	114,288,915.31	0.00	139,169,375.18	(24,880,459.87)	-21.8%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	495,800,305.00	492,180,923.00	389,699,615.88	491,330,444.00	(850,479.00)	-0.2%
2) Federal Revenue		8100-8299	63,713,670.45	76,063,557.33	25,506,635.02	77,582,600.02	1,519,042.69	2.0%
3) Other State Revenue		8300-8599	161,457,695.12	187,027,439.67	153,066,621.25	189,269,702.85	2,242,263.18	1.2%
4) Other Local Revenue		8600-8799	85,563,732.48	105,106,867.69	90,206,042.95	111,467,362.27	6,360,494.58	6.1%
5) TOTAL, REVENUES			806,535,403.05	860,378,787.69	658,478,915.10	869,650,109.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	271,908,325.97	280,401,468.08	238,578,776.92	297,984,361.09	(17,582,893.01)	-6.3%
2) Classified Salaries		2000-2999	139,778,619.31	147,904,701.57	125,774,654.98	153,204,906.15	(5,300,204.58)	-3.6%
3) Employee Benefits		3000-3999	240,479,745.33	241,936,073.98	211,703,791.37	251,103,633.85	(9,167,559.87)	-3.8%
4) Books and Supplies		4000-4999	57,648,281.40	63,768,576.05	21,082,295.70	41,878,487.47	21,890,088.58	34.3%
5) Services and Other Operating Expenditures		5000-5999	200,769,881.84	214,283,981.50	142,474,367.13	215,175,220.82	(891,239.32)	-0.4%
6) Capital Outlay		6000-6999	2,057,877.68	10,521,677.54	4,443,662.17	9,619,836.23	901,841.31	8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,937,683.21	6,730,014.49	1,251,191.35	6,709,262.49	20,752.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,104,928.28)	(2,579,830.26)	(1,522,896.34)	(2,351,313.20)	(228,517.06)	8.9%
9) TOTAL, EXPENDITURES			916,475,486.46	962,966,662.95	743,785,843.28	973,324,394.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,940,083.41)	(102,587,875.26)	(85,306,928.18)	(103,674,285.76)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	8,826,312.00	8,826,312.00	New
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	3,000,000.00	5,345,383.86	(2,345,383.86)	-78.2%
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)	(3,000,000.00)	3,495,928.14		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,925,083.41)	(105,572,875.26)	(88,306,928.18)	(100,178,357.62)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	208,500,617.18	256,611,056.70		256,611,056.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	(2,674,631.07)		(2,674,631.07)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,500,617.18	253,936,425.63		253,936,425.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,500,617.18	253,936,425.63		253,936,425.63		
2) Ending Balance, June 30 (E + F1e)			95,575,533.77	148,363,550.37		153,758,068.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	150,000.00		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	115,776,429.29		124,134,400.85		
c) Committed								

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Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	329,181.84	2,937,121.05		101,629.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	26,346,022.39	29,500,000.03		29,522,037.53		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	265,622,127.00	261,665,678.00	218,578,359.00	263,282,748.00	1,617,070.00	0.6%
Education Protection Account State Aid - Current Year		8012	51,434,418.00	44,705,084.00	31,689,658.00	44,719,018.00	13,934.00	0.0%
State Aid - Prior Years		8019	0.00	2,615,818.00	415,195.00	134,199.00	(2,481,619.00)	-94.9%
Tax Relief Subventions								
Homeowners' Exemptions		8021	712,584.00	637,551.00	318,775.49	637,551.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,214,290.00	2,819,152.00	2,476,562.37	2,819,152.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	105,566,349.00	100,717,216.00	102,485,929.43	100,717,216.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,857,868.00	10,060,045.00	8,271,524.42	10,060,045.00	0.00	0.0%
Prior Years' Taxes		8043	(789,710.00)	(1,556,577.00)	(2,106,464.25)	(1,556,577.00)	0.00	0.0%
Supplemental Taxes		8044	3,016,172.00	2,619,510.00	3,464,946.96	2,619,510.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	58,637,845.00	57,359,464.00	35,728,161.77	57,359,464.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,470,813.00	56,357,070.00	25,385,584.49	56,357,070.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
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	538,000,011.00	426,708,232.68	537,149,396.00	(850,615.00)	-0.2%
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)	(50,648,772.00)	(38,699,265.80)	(50,648,772.00)	0.00	0.0%
Property Taxes Transfers		8097	4,573,287.00	4,829,684.00	1,690,649.00	4,829,820.00	136.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			495,800,305.00	492,180,923.00	389,699,615.88	491,330,444.00	(850,479.00)	-0.2%
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	9,416,864.00	(9,529.00)	-0.1%
Special Education Discretionary Grants		8182	845,256.00	881,578.00	102,705.50	884,972.00	3,394.00	0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	29,570,172.15	12,480,895.15	28,859,950.15	(710,222.00)	-2.4%
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	2,429,044.35	923,854.34	1,773,716.35	(655,328.00)	-27.0%
Title III, Immigrant Student Program	4201	8290	375,182.00	376,882.29	252,818.29	376,882.29	0.00	0.0%
Title III, English Learner Program	4203	8290	1,469,741.00	2,092,433.07	1,088,278.07	1,795,258.07	(297,175.00)	-14.2%
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	13,744,099.98	7,166,513.16	16,844,099.98	3,100,000.00	22.6%
Career and Technical Education	3500-3599	8290	520,864.00	520,864.00	59,320.00	520,864.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,451,013.38	17,022,090.49	3,432,250.51	17,109,993.18	87,902.69	0.5%
TOTAL, FEDERAL REVENUE			63,713,670.45	76,063,557.33	25,506,635.02	77,582,600.02	1,519,042.69	2.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	26,545,733.00	26,545,733.00	21,614,585.00	26,239,175.00	(306,558.00)	-1.2%
Prior Years	6500	8319	19,657.00	19,657.00	433,952.00	433,952.00	414,295.00	2,107.6%
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	564,757.28	564,757.28	New
Mandated Costs Reimbursements		8550	1,482,674.00	1,490,534.00	1,490,534.00	1,490,534.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,664,621.06	8,664,621.06	4,594,084.03	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	40,950,083.00	33,579,067.00	40,950,083.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,540,180.73	13,221,730.13	8,553,228.65	9,748,380.33	(3,473,349.80)	-26.3%
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	1,113,043.08	1,113,043.08	1,113,043.08	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	282,959.00	115,572.94	0.00	115,572.94	0.00	0.0%
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	6,770,397.00	5,554,659.00	6,775,286.00	4,889.00	0.1%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	66,502,578.10	88,136,068.46	76,133,468.49	93,174,298.16	5,038,229.70	5.7%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			161,457,695.12	187,027,439.67	153,066,621.25	189,269,702.85	2,242,263.18	1.2%
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	44,261,190.00	44,404,597.01	44,404,597.01	143,407.01	0.3%
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	16,543,597.00	10,505,079.43	16,543,597.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,940,407.78	2,940,407.78	1,942,844.82	3,039,737.39	99,329.61	3.4%
Interest		8660	9,000,250.00	9,132,435.11	6,570,424.13	9,132,435.11	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	986,899.77	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	229,922.71	248,093.84	229,922.71	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	20,753,686.60	27,823,808.99	27,382,200.95	33,941,566.95	6,117,757.96	22.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%

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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	105,106,867.69	90,206,042.95	111,467,362.27	6,360,494.58	6.1%
TOTAL, REVENUES			806,535,403.05	860,378,787.69	658,478,915.10	869,650,109.14	9,271,321.45	1.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	212,108,062.63	220,752,874.21	188,660,971.10	238,483,765.09	(17,730,890.88)	-8.0%
Certificated Pupil Support Salaries		1200	27,239,251.20	26,373,291.51	23,105,434.44	26,517,384.19	(144,092.68)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	31,576,995.63	32,415,388.12	26,046,506.30	32,123,250.07	292,138.05	0.9%
Other Certificated Salaries		1900	984,016.51	859,914.24	765,865.08	859,961.74	(47.50)	0.0%
TOTAL, CERTIFICATED SALARIES			271,908,325.97	280,401,468.08	238,578,776.92	297,984,361.09	(17,582,893.01)	-6.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,190,539.27	27,490,556.25	23,267,150.48	27,387,338.25	103,218.00	0.4%
Classified Support Salaries		2200	41,548,324.15	47,299,515.41	40,265,325.82	50,071,636.62	(2,772,121.21)	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	48,120,533.64	47,757,784.15	38,629,339.13	47,114,068.93	643,715.22	1.3%
Clerical, Technical and Office Salaries		2400	23,274,457.97	23,594,356.29	22,144,434.83	26,744,668.47	(3,150,312.18)	-13.4%
Other Classified Salaries		2900	1,644,764.28	1,762,489.47	1,468,404.72	1,887,193.88	(124,704.41)	-7.1%
TOTAL, CLASSIFIED SALARIES			139,778,619.31	147,904,701.57	125,774,654.98	153,204,906.15	(5,300,204.58)	-3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,620,811.52	75,070,392.44	70,115,612.41	81,675,838.25	(6,605,445.81)	-8.8%
PERS		3201-3202	38,005,195.09	39,201,191.47	32,163,794.72	39,825,139.07	(623,947.60)	-1.6%
OASDI/Medicare/Alternative		3301-3302	17,045,920.78	15,758,112.68	12,840,880.31	16,117,613.15	(359,500.47)	-2.3%
Health and Welfare Benefits		3401-3402	93,426,995.76	92,503,645.19	80,144,484.45	93,213,706.71	(710,061.52)	-0.8%
Unemployment Insurance		3501-3502	344,066.45	370,697.50	281,782.58	371,200.41	(502.91)	-0.1%
Workers' Compensation		3601-3602	14,828,961.19	15,502,483.18	13,059,120.00	16,305,687.90	(803,204.72)	-5.2%
OPEB, Allocated		3701-3702	1,891.10	1,891.25	100,792.27	0.00	1,891.25	100.0%
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	3,527,660.27	2,997,324.63	3,594,448.36	(66,788.09)	-1.9%
TOTAL, EMPLOYEE BENEFITS			240,479,745.33	241,936,073.98	211,703,791.37	251,103,633.85	(9,167,559.87)	-3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,907,776.72	7,606,412.63	3,569,200.12	5,956,766.14	1,649,646.49	21.7%
Books and Other Reference Materials		4200	2,691,699.48	2,361,870.85	1,865,676.55	2,374,499.56	(12,628.71)	-0.5%
Materials and Supplies		4300	37,788,443.94	45,247,542.52	8,781,502.89	24,651,401.83	20,596,140.69	45.5%
Noncapitalized Equipment		4400	7,260,361.26	8,552,750.05	6,865,916.14	8,895,819.94	(343,069.89)	-4.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,648,281.40	63,768,576.05	21,082,295.70	41,878,487.47	21,890,088.58	34.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,237,812.73	50,070,602.17	23,839,970.62	51,865,709.27	(1,795,107.10)	-3.6%
Travel and Conferences		5200	371,859.69	1,289,065.98	601,233.93	1,165,749.40	123,316.58	9.6%
Dues and Memberships		5300	419,583.31	908,093.03	743,138.44	863,712.70	44,380.33	4.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,760,444.89	17,287,053.18	12,549,112.43	17,314,353.64	(27,300.46)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,109,421.69	7,124,684.82	6,342,628.24	8,444,401.31	(1,319,716.49)	-18.5%
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	103,135.00	(220,302.47)	(4,487,112.54)	4,590,247.54	4,450.7%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	96,671,169.53	133,566,284.32	95,547,740.59	136,189,314.61	(2,623,030.29)	-2.0%
Communications		5900	71,097,463.00	3,935,063.00	3,070,845.35	3,819,092.43	115,970.57	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,769,881.84	214,283,981.50	142,474,367.13	215,175,220.82	(891,239.32)	-0.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	336,743.46	179,969.03	336,743.46	0.00	0.0%
Buildings and Improvements of Buildings		6200	816,054.00	8,341,435.70	3,509,943.82	8,229,471.77	111,963.93	1.3%
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	1,843,498.38	753,749.32	1,053,621.00	789,877.38	42.8%
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	10,521,677.54	4,443,662.17	9,619,836.23	901,841.31	8.6%
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	55,974.00	55,974.00	55,974.00	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	20,752.00	4,567.00	0.00	20,752.00	100.0%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	5,911,683.21	6,653,288.49	1,190,650.35	6,653,288.49	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)			5,937,683.21	6,730,014.49	1,251,191.35	6,709,262.49	20,752.00	0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,104,928.28)	(2,579,830.26)	(1,522,896.34)	(2,351,313.20)	(228,517.06)	8.9%

2025-26 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,104,928.28)	(2,579,830.26)	(1,522,896.34)	(2,351,313.20)	(228,517.06)	8.9%
TOTAL, EXPENDITURES			916,475,486.46	962,966,662.95	743,785,843.28	973,324,394.90	(10,357,731.95)	-1.1%
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	8,826,312.00	8,826,312.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	8,826,312.00	8,826,312.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	3,000,000.00	5,345,383.86	(2,345,383.86)	-78.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	3,000,000.00	5,345,383.86	(2,345,383.86)	-78.2%
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,985,000.00)	(2,985,000.00)	(3,000,000.00)	3,495,928.14	(6,480,928.14)	217.1%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	20,716,093.89
6019	Student Support and Professional Development Discretionary Block Grant	4,754,602.00
6211	Literacy Coaches and Reading Specialists Grant Program	7,666,369.04
6300	Lottery: Instructional Materials	1,647,967.74
6332	CA Community Schools Partnership Act - Implementation Grant	3,616,649.98
6383	Golden State Pathways Program	8,970,176.44
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,044,578.92
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	514,733.66
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	50,023.62
7339	Dual Enrollment Opportunities	312,078.00
7399	LCFF Equity Multiplier	7,180,418.48
7435	Learning Recovery Emergency Block Grant	21,112,400.46
7810	Other Restricted State	2,284,341.45
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	498,871.92
8210	Student Activity Funds	902,536.42
9010	Other Restricted Local	36,862,558.83
Total, Restricted Balance		124,134,400.85

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	30,354.31	30,523.84	30,523.84	169.53	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	30,354.31	30,523.84	30,523.84	169.53	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	30,354.31	30,523.84	30,523.84	169.53	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	9,996.38	10,810.00	9,996.38	0.00	0.0%
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	9,996.38	10,810.00	9,996.38	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	9,996.38	9,996.38	10,810.00	9,996.38	0.00	0.0%

Form Cash—Cash Flow Worksheet

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	164,821,853.00	244,828,611.00	208,575,536.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		12,564,825.00	13,227,463.00	36,160,982.00	24,656,252.00	23,809,433.00	36,160,982.00	23,809,433.00	24,358,756.00
Property Taxes	8020-8079		29,373.00	8,473,781.00	7,401,537.00	0.00	155,482.00	76,546,295.00	(4,380.00)	44,310,395.00
Miscellaneous Funds	8080-8099		(2,939,082.00)	(5,289,611.00)	(3,526,407.00)	(3,519,575.00)	(3,501,647.00)	(3,558,000.00)	(1,040,917.00)	(69,255.00)
Federal Revenue	8100-8299		12,499,497.00	0.00	9,787.00	123,945.00	298,636.00	3,654,463.00	7,142,064.00	319,289.00
Other State Revenue	8300-8599		8,727,254.00	4,140,143.00	24,435,221.00	15,566,525.00	13,029,464.00	11,090,890.00	8,875,635.00	19,527,444.00
Other Local Revenue	8600-8799		(1,358,943.00)	5,472,034.00	6,261,224.00	4,739,650.00	1,205,761.00	36,079,824.00	10,877,392.00	1,460,597.00
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	34,997,129.00	159,974,454.00	49,659,227.00	89,907,226.00
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	25,324,905.00	25,847,429.00	26,415,476.00
Classified Salaries	2000-2999		7,348,425.00	9,883,219.00	12,164,105.00	13,809,349.00	13,911,437.00	12,318,532.00	12,583,566.00	12,695,830.00
Employee Benefits	3000-3999		7,181,921.00	17,477,401.00	19,340,338.00	20,056,309.00	20,134,287.00	19,581,115.00	19,688,147.00	19,888,499.00
Books and Supplies	4000-4999		158,360.00	890,866.00	3,786,766.00	2,177,838.00	1,986,285.00	1,320,853.00	1,447,768.00	4,637,169.00
Services	5000-5999		1,239,163.00	6,343,966.00	10,756,576.00	12,046,907.00	23,351,898.00	19,781,011.00	11,048,771.00	26,279,830.00
Capital Outlay	6000-6999		(4,207.00)	(5,378.00)	741,260.00	840,369.00	711,078.00	553,165.00	67,097.00	777,422.00
Other Outgo	7000-7499		1,038.00	149.00	(424,377.00)	69,891.00	25,226.00	(113,397.00)	57,842.00	144,171.00
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	86,299,059.00	78,766,184.00	73,740,620.00	90,838,397.00
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)	(37,504,852.00)	80,006,758.00	(36,253,075.00)	5,491,835.00
F. ENDING CASH (A + E)			249,875,861.00	231,967,644.00	228,944,091.00	202,326,705.00	164,821,853.00	244,828,611.00	208,575,536.00	214,067,371.00
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		214,067,371.00	154,335,150.00	168,023,566.00	128,098,175.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	31,345,316.00	27,708,051.00	27,708,051.00	0.00	26,626,421.00	0.00	308,135,965.00	308,135,965.00
Property Taxes	8020-8079	(3,954,661.00)	43,066,446.00	17,663,054.00	35,326,109.00			229,013,431.00	229,013,431.00
Miscellaneous Funds	8080-8099	(10,354,489.00)	(3,209,634.00)	(4,405,168.00)	(4,405,167.00)	0.00	0.00	(45,818,952.00)	(45,818,952.00)
Federal Revenue	8100-8299	(766,137.00)	2,092,034.00	12,628,245.00	25,256,491.00	14,324,286.02	0.00	77,582,600.02	77,582,600.02
Other State Revenue	8300-8599	10,910,864.00	2,758,952.00	19,443,742.00	38,887,484.00	2,057,944.00	9,818,140.85	189,269,702.85	189,269,702.85
Other Local Revenue	8600-8799	616,907.00	22,879,276.00	5,838,816.00	11,677,632.00	5,717,192.27	0.00	111,467,362.27	111,467,362.27
Interfund Transfers In	8900-8929						8,826,312.00	8,826,312.00	8,826,312.00
All Other Financing Sources	8930-8979		0.00		15,000.00	0.00	0.00	15,000.00	15,000.00
TOTAL RECEIPTS		27,797,800.00	95,295,125.00	78,876,740.00	106,757,549.00	48,725,843.29	18,644,452.85	878,491,421.14	878,491,421.14
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	26,417,828.00	26,053,003.00	26,087,073.00	21,181,364.00	12,215,820.09	0.00	297,984,361.09	297,984,361.09
Classified Salaries	2000-2999	17,745,518.00	13,319,714.00	12,799,925.00	13,157,129.00	1,468,157.15	0.00	153,204,906.15	153,204,906.15
Employee Benefits	3000-3999	21,738,534.00	20,099,293.00	22,289,354.00	21,959,063.00	10,364,599.00	11,304,773.85	251,103,633.85	251,103,633.85
Books and Supplies	4000-4999	2,014,669.00	2,647,423.00	1,452,052.00	3,651,396.00	0.00	15,707,042.47	41,878,487.47	41,878,487.47
Services	5000-5999	17,227,135.00	17,330,851.00	19,693,329.00	19,336,291.00	0.00	30,739,492.82	215,175,220.82	215,175,220.82
Capital Outlay	6000-6999	175,239.00	587,618.00	232,096.00	0.00	0.00	4,944,077.23	9,619,836.23	9,619,836.23
Other Outgo	7000-7499	31,293.00	0.00	168,488.00	199,730.00		4,197,895.29	4,357,949.29	4,357,949.29
Interfund Transfers Out	7600-7629				2,345,383.86			5,345,383.86	5,345,383.86
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		85,350,216.00	80,037,902.00	82,722,317.00	81,830,356.86	24,048,576.24	66,893,281.66	978,669,778.76	978,669,778.76
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)	(17,127,079.00)	(15,901,663.00)			28,217,902.00	
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)	(17,191,655.00)	(3,807,583.00)	0.00	0.00	28,217,902.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,099,453.00	1,114,962.00	18,888,159.00	13,894,274.00			68,051,942.00	
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	18,888,159.00	(2,250,467.00)	0.00	0.00	68,051,942.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,179,805.00)	(1,568,807.00)	(36,079,814.00)	(1,557,116.00)	0.00	0.00	(39,834,040.00)	
E. NET INCREASE/DECREASE (B - C + D)		(59,732,221.00)	13,688,416.00	(39,925,391.00)	23,370,076.14	24,677,267.05	(48,248,828.81)	(140,012,397.62)	(100,178,357.62)
F. ENDING CASH (A + E)		154,335,150.00	168,023,566.00	128,098,175.00	151,468,251.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								127,896,689.38	

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			151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14
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)			151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14
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		151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14				
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)		151,468,251.14	151,468,251.14	151,468,251.14	151,468,251.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								151,468,251.14	

Form MYP1—Multi year Projections for General Fund

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	486,500,624.00	2.70%	499,614,525.00	3.19%	515,527,248.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	11,649,960.89	202.26%	35,212,683.00	.25%	35,301,805.00
4. Other Local Revenues	8600-8799	20,159,081.79	(19.81%)	16,165,300.00	9.03%	17,624,256.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,826,312.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	15,000.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	(139,169,375.18)	5.67%	(147,065,919.00)	(11.37%)	(130,343,063.00)
6. Total (Sum lines A1 thru A5c)		387,981,603.50	4.11%	403,926,589.00	8.46%	438,110,246.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				192,381,009.95		181,021,995.95
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(11,359,014.00)		13,871,974.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	192,381,009.95	(5.90%)	181,021,995.95	7.66%	194,893,969.95
2. Classified Salaries						
a. Base Salaries				73,267,924.02		63,510,232.02
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,757,692.00)		6,606,078.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,267,924.02	(13.32%)	63,510,232.02	10.40%	70,116,310.02
3. Employee Benefits	3000-3999	128,368,638.41	(5.80%)	120,918,619.00	8.18%	130,814,159.00
4. Books and Supplies	4000-4999	11,831,933.40	194.59%	34,855,131.00	37.57%	47,949,601.00
5. Services and Other Operating Expenditures	5000-5999	12,679,579.11	301.48%	50,905,655.00	(8.77%)	46,443,739.00
6. Capital Outlay	6000-6999	1,851,468.82	(84.11%)	294,176.00	0.00%	294,176.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,974.00	(57.12%)	24,000.00	233.23%	79,974.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,253,373.08)	60.69%	(22,904,090.00)	0.00%	(22,904,090.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,345,383.86	(43.88%)	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)				(30,000,000.00)		(30,000,000.00)
11. Total (Sum lines B1 thru B10)		411,528,538.49	(2.41%)	401,625,718.97	9.73%	440,687,838.97
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(23,546,934.99)		2,300,870.03		(2,577,592.97)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		53,170,602.15		29,623,667.16		31,924,537.19
2. Ending Fund Balance (Sum lines C and D1)		29,623,667.16		31,924,537.19		29,346,944.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	101,629.63				
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	29,522,037.53		31,924,537.19		29,346,944.22
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,623,667.16		31,924,537.19		29,346,944.22
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	29,522,037.53		31,924,537.19		29,346,944.22
c. Unassigned/Unappropriated	9790	0.00		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)		29,522,037.53		31,924,537.19		29,346,944.22
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.						
For FY 2026-27, the adjustment of \$25m is the Board Budget Balancing Solution that is planned for FY27. This projection has not fully implemented the LCFE super cola of 4.31% so a remaining 1.44% will increase future revenue. Also not fully implemented is the Governor's \$900/ADA Discretionary Block Grant, only \$750/ADA has been budget, this remaining \$150/ADA will also increase future revenue and thus will reduce the budget balancing solutions. The district continue compliantly spend down restricted grants and funding sources.						

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	4,829,820.00	2.87%	4,968,436.00	(2.79%)	4,829,820.00
2. Federal Revenues	8100-8299	77,582,600.02	(26.33%)	57,151,288.00	24.92%	71,391,700.00
3. Other State Revenues	8300-8599	177,619,741.96	(17.59%)	146,371,387.00	13.39%	165,971,794.00
4. Other Local Revenues	8600-8799	91,308,280.48	(20.33%)	72,745,254.00	25.24%	91,103,108.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	139,169,375.18	5.67%	147,065,919.00	2.22%	150,331,378.00
6. Total (Sum lines A1 thru A5c)		490,509,817.64	(12.68%)	428,302,284.00	12.92%	483,627,800.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,603,351.14		99,354,203.14
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,249,148.00)		1,275,870.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,603,351.14	(5.92%)	99,354,203.14	1.28%	100,630,073.14
2. Classified Salaries						
a. Base Salaries				79,936,982.13		81,791,995.13
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,855,013.00		(9,294,394.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	79,936,982.13	2.32%	81,791,995.13	(11.36%)	72,497,601.13
3. Employee Benefits	3000-3999	122,734,995.44	(19.27%)	99,078,629.00	16.83%	115,755,770.00
4. Books and Supplies	4000-4999	30,046,554.07	(1.18%)	29,692,929.00	(81.74%)	5,420,915.00
5. Services and Other Operating Expenditures	5000-5999	202,495,641.71	(35.15%)	131,309,596.00	34.27%	176,303,949.00
6. Capital Outlay	6000-6999	7,768,367.41	(84.27%)	1,221,899.00	456.31%	6,797,601.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,653,288.49	(11.14%)	5,911,801.00	12.54%	6,653,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,902,059.88	62.74%	19,369,246.00	(29.68%)	13,619,810.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		567,141,240.27	(17.53%)	467,730,298.27	6.40%	497,679,007.27
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(76,631,422.63)		(39,428,014.27)		(14,051,207.27)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		200,765,823.48		124,134,400.85		84,706,386.58
2. Ending Fund Balance (Sum lines C and D1)		124,134,400.85		84,706,386.58		70,655,179.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	124,134,400.85		84,706,386.58		70,655,179.31
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

2025-26 End of Year Projection
General Fund
Multiyear Projections
Restricted

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)		124,134,400.85		84,706,386.58		70,655,179.31
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.						
For FY26-27, the district continues to spending down restricted funding sources compliently.						

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	491,330,444.00	2.70%	504,582,961.00	3.13%	520,357,068.00
2. Federal Revenues	8100-8299	77,582,600.02	(26.33%)	57,151,288.00	24.92%	71,391,700.00
3. Other State Revenues	8300-8599	189,269,702.85	(4.06%)	181,584,070.00	10.84%	201,273,599.00
4. Other Local Revenues	8600-8799	111,467,362.27	(20.24%)	88,910,554.00	22.29%	108,727,364.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,826,312.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	15,000.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	19,988,315.00
6. Total (Sum lines A1 thru A5c)		878,491,421.14	(5.27%)	832,228,873.00	10.76%	921,738,046.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				297,984,361.09		280,376,199.09
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,608,162.00)		15,147,844.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	297,984,361.09	(5.91%)	280,376,199.09	5.40%	295,524,043.09
2. Classified Salaries						
a. Base Salaries				153,204,906.15		145,302,227.15
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,902,679.00)		(2,688,316.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	153,204,906.15	(5.16%)	145,302,227.15	(1.85%)	142,613,911.15
3. Employee Benefits	3000-3999	251,103,633.85	(12.39%)	219,997,248.00	12.08%	246,569,929.00
4. Books and Supplies	4000-4999	41,878,487.47	54.13%	64,548,060.00	(17.32%)	53,370,516.00
5. Services and Other Operating Expenditures	5000-5999	215,175,220.82	(15.32%)	182,215,251.00	22.24%	222,747,688.00
6. Capital Outlay	6000-6999	9,619,836.23	(84.24%)	1,516,075.00	367.77%	7,091,777.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,709,262.49	(11.53%)	5,935,801.00	13.43%	6,733,262.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,351,313.20)	50.33%	(3,534,844.00)	162.65%	(9,284,280.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,345,383.86	(43.88%)	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				(30,000,000.00)		(30,000,000.00)
11. Total (Sum lines B1 thru B10)		978,669,778.76	(11.17%)	869,356,017.24	7.94%	938,366,846.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(100,178,357.62)		(37,127,144.24)		(16,628,800.24)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		253,936,425.63		153,758,068.01		116,630,923.77
2. Ending Fund Balance (Sum lines C and D1)		153,758,068.01		116,630,923.77		100,002,123.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	124,134,400.85		84,706,386.58		70,655,179.31
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	101,629.63		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	29,522,037.53		31,924,537.19		29,346,944.22
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		153,758,068.01		116,630,923.77		100,002,123.53
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	29,522,037.53		31,924,537.19		29,346,944.22
c. Unassigned/Unappropriated	9790	0.00		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)		29,522,037.53		31,924,537.19		29,346,944.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.02%		3.67%		3.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
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		0.00		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)						
		41,333.84		30,337.28		30,337.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		978,669,778.76		869,356,017.24		938,366,846.24
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)		978,669,778.76		869,356,017.24		938,366,846.24
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)		19,573,395.58		17,387,120.34		18,767,336.92
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)		19,573,395.58		17,387,120.34		18,767,336.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Form TRC—Technical Review Checks

End of Year Projection
Actuals to Date 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

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)

End of Year Projection
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

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)



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

OUSD Third Interim Report & Fiscal Stabilization Implementation Plan Update

**Board of Education Presentation
May 27, 2026**

Tara Gard • Deputy Superintendent, Business & Operations
Ryan Nguyen • Chief Financial Officer
Ruben Frutos, PhD • Consultant, HYA

Ask of the Board

- Review the 2025-26 Third Interim Budget Report
- Receive and discuss updates on relevant contextual information impacting the summary Unrestricted, Restricted, and Multi-Year Projections (MYP)
- Approve and Certify the 2025-26 Third Interim Report

OUSD - Third Interim Report & Fiscal Solvency Update

Summary: Context and Transparency

- This report presents a narrative analysis that supports a Positive Board Certification for the Oakland Unified School District's 2025-26 Third Interim Report.
- The recommendation is based on the updated Third Interim multi-year projection, the current year-end reserve test, the District's implementation controls, projected deficit spending, and the May Revision information.
- The analysis concludes that the District can certify positive because current projections indicate that OUSD will be able to meet its financial obligations for 2025-26, 2026-27, and 2027-28, provided the Board maintains the fiscal stabilization implementation conditions and monitoring framework described in this report.

OUSD - Third Interim Report & Fiscal Solvency Update

Overview of District Financial Accountability - TIMELINE

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



Budget Adoption - By July 1

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

Unaudited Actuals - By Sept 15th

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

First Interim - By December 15

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

Second Interim - By March 15

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

Third Interim - By June 1

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

OUSD - Third Interim Report & Fiscal Solvency Update

Overview of District Fiscal Condition – 2nd and 3rd Interim *Combined: Unrestricted and Restricted General Fund*

	Second Interim	Third Interim	Difference
A. Revenues			
5) Total Revenues	860,378,788.00	878,491,421.14	18,112,633.14
B. Expenditures			
9) Total Expenditures	962,966,663.00	978,669,778.76	15,703,115.76
C. Excess (Deficiency) of Revenues minus Expenditures	-102,587,875.00	-100,178,357.62	2,409,517.38
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
e) Adjusted Beginning Balance	253,936,426.00	253,936,426.00	
2) Ending Fund Balance	148,363,550.00	153,758,068.00	5,394,518.00
Restricted Reserve	115,776,429.00	124,134,401.00	8,357,972.00
Other Assignments	3,557,899.00		
Reserve for Economic Uncertainty	28,979,000.00	29,522,037.53	543,037.53
Unassigned Unappropriated	50,222.00	101,629.47	51,407.47

OUSD - Third Interim Report & Fiscal Solvency Update

Overview of District Fiscal Condition – 3rd Interim Budget Detail *Combined: Unrestricted and Restricted General Fund*

Description	Projected Year Totals (Form 01I) (A)	2026-27 Projection (C)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES			
6. Total (Sum lines A1 thru A5c)	878,491,421.14	832,228,873.00	921,738,046.00
B. EXPENDITURES AND OTHER FINANCING USES			
11. Total (Sum lines B1 thru B10)	978,669,778.76	869,356,017.24	938,366,846.24
C. NET INCREASE (DECREASE) IN FUND BALANCE			
(Line A6 minus line B11)	(100,178,357.62)	(37,127,144.24)	(16,628,800.24)
D. FUND BALANCE			
1. Net Beginning Fund Balance (Form 01I, line F1e)	253,936,425.63	153,758,068.01	116,630,923.77
2. Ending Fund Balance (Sum lines C and D1)	153,758,068.01	116,630,923.77	100,002,123.53
E. AVAILABLE RESERVES (Unrestricted except as noted)			
b. Reserve for Economic Uncertainties	29,522,037.53	31,924,537.19	29,346,946.22
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)	29,522,037.53	31,924,537.19	28,809,516.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)	3.02%	3.67%	3.07%
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	978,669,778.76	869,356,017.24	938,366,846.24
(Refer to Form 01CSI, Criterion 10 for calculation details)	2%	2%	2%
e. Reserve Standard - By Percent (Line F3c times F3d)	19,573,395.58	17,387,120.34	18,767,336.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES	YES	YES

3rd Interim Board Certification Information

- If the second interim report transmitted by a school district each fiscal year is qualified or negative, the governing board of that school district shall provide the county superintendent, the SPI and the Controller with a financial statement no later than June 1, of that fiscal year, that projects the district's fund and cash balances through June 30 for the period ending April 30 [E.C. 42131 (e)].
- This report is sometimes referred to as the "third interim report." A district can opt to self-certify to a "positive," "qualified," or "negative" certification when submitting its June 1 financial statement.

OUSD - Third Interim Report & Fiscal Solvency Update

Recommended Board Finding

- Based on the financial information presented to the Board at the time of Third Interim approval, OUSD is projected to meet its fiscal obligations for the current fiscal year and the two subsequent fiscal years. The positive certification is justified by: (1) a positive current-year combined ending balance; (2) a positive unrestricted ending balance sufficient to cover the estimated minimum reserve test; (3) positive projected ending balances in 2026-27 and 2027-28 with the ongoing solvency actions; and (4) the Board-directed fiscal stabilization plan implementation and monitoring framework that controls the remaining fiscal risks.
- OUSD's Second Interim posture reflected substantial fiscal concern. The Third Interim and subsequent updated projection provide a materially stronger basis for certification. The positive approach in this report does not minimize fiscal risk. Rather, it demonstrates that the risks can be controlled through Board-approved actions and that the projected balances remain positive for all three certification years.

OUSD - Third Interim Report & Fiscal Solvency Update

Multi-Year Projection – Ongoing Fiscal Improvement

Updated data show a stronger ending balance position than in both the First and Second Interim Reports.

Multi Year Estimates	FY25-26 3rd Interim	FY26-27 Projection / Ongoing Stabilization	FY27-28 Projection / Ongoing Stabilization
LCFF Base	491,330,444	504,582,961	520,357,068
Total Revenues	878,491,421	832,228,973	921,738,046
Tot Expenses/ REU Base	978,669,779	869,356,017	938,366,846
REU 2%	19,573,396	17,387,120	18,767,337
REU 3%	29,360,093	26,080,681	28,151,005
Total End Balance	153,758,068	116,630,924	100,002,124
UNR End Balance	29,623,667	31,934,537	29,346,944
UnAssigned FdBal	263,574	5,853,857	1,195,939
Board Directed Stabilization	0	30,000,000	30,000,000
May Revision			
COLA 2.87% TO 4.31%		6,681,143	
Discretionary from \$750 to \$900		4,550,550	
Updated Board Dir Stabilization		18,768,307	23,318,857

What changed

- End balance improved by roughly \$5.4M from Second Interim.
- Unrestricted balance remains positive and supports the reserve test.
- Restricted carryover improves, supporting program continuity and allowable cost shifts.
- The remaining deficit is manageable within the positive three-year balance path.
- Fiscal solvency is contingent on a continuing fiscal solvency strategy.

OUSD - Third Interim Report & Fiscal Solvency Update

Multi-Year Projection and Positive Outlook Across Three Fiscal Years

- The Third Interim presentation's MYP improves the multi-year position from the prior draft presentation and supports positive certification. The combined General Fund remains positive in all three years, ending at \$153.8M in 2025-26, \$116.6M in 2026-27, and \$100.0M in 2027-28. The 2026-27 and 2027-28 balances provide the core evidence for the two subsequent-year requirement.

Fiscal year	Annual Justification for positive certification	Required steps to maintain solvency
2025-26	Positive ending balance of \$153.8M, positive unrestricted reserve of \$29.5M, and June ending cash of \$151.5M support current-year solvency.	No new off-budget commitments; weekly year-end close monitoring; payroll and contribution reconciliation; restrict spending to legally required or pre-approved items.
2026-27	The MYP projects a positive combined ending balance of \$116.6M and available reserves of \$31.9M after a \$37.1M net use of fund balance.	Adopt the 2026-27 budget with Board solvency directives, position control, identified reductions, and a monthly implementation dashboard.
2027-28	The MYP projects a positive combined ending balance of \$100.0M and available reserves of \$28.8M, satisfying the third-year test.	Maintain structural discipline, align labor commitments to recurring revenue, protect ADA, and continue restricted-resource maximization.

Restricted Resources and Programmatic Liquidity

- The updated fiscal data shows a projected restricted ending balance of approximately \$124.1 million. These funds are not general-purpose reserves, but they provide programmatic liquidity and support eligible expenditures for which the restricted resource legally bears the cost. This matters because proper charging of costs to legally allowable resources reduces pressure on the unrestricted General Fund and improves the accuracy of fiscal reporting.
- The Board has recognized that a narrow reserve margin is not a reason to avoid positive certification if the projections support solvency; however, it is a reason to require stronger fiscal oversight, and the Board has provided clear direction to maintain the reserve floor and regularly report on the continuing fiscal controls.

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Ancillary Funds – Summary of all District Funds

OUSD 2025-26 Third Interim Summary of Revenue, Expenditures, and Fund Balance of All Funds					
<i>Fund / SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/ (Deficiency)</i>	<i>2025-26 Beginning Fund Balance</i>	<i>2025-26 Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 404,691,585	\$ 425,275,066	\$ (20,583,481)	\$ 53,170,602	\$ 32,587,121
Fund 01 - General Fund - Restricted	\$ 455,702,203	\$ 540,691,597	\$ (84,989,394)	\$ 200,777,711	\$ 115,776,429
Fund 11 - Adult Education	\$ 5,476,125	\$ 5,688,356	\$ (212,231)	\$ 239,165	\$ 26,934
Fund 12 - Child Development	\$ 51,084,301	\$ 52,784,609	\$ (1,700,308)	\$ 22,501,086	\$ 20,800,778
Fund 13 - Student Nutrition	\$ 32,679,027	\$ 44,754,468	\$ (12,075,441)	\$ 43,536,662	\$ 31,461,221
Fund 14 - Deferred Maintenance	\$ 3,059,606	\$ 3,929,442	\$ (869,836)	\$ 1,931,138	\$ 1,061,302
Fund 21 - Building Fund	\$ 8,400,977	\$ 124,860,037	\$ (116,459,060)	\$ 225,821,885	\$ 109,362,825
Fund 25 - Capital Facilities Fund	\$ 1,141,362	\$ 8,714,774	\$ (7,573,412)	\$ 23,165,429	\$ 15,592,017
Fund 35 - County Schools Facility Fund	\$ 17,090,321	\$ 2,213,585	\$ 14,876,736	\$ 9,295,635	\$ 24,172,371
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 220,597	\$ 2,582,604	\$ (2,362,007)	\$ 4,309,274	\$ 1,947,267
Fund 51 - Bond Interest and Redemption Fund	\$ 95,520,717	\$ 107,568,449	\$ (12,047,732)	\$ 113,857,961	\$ 101,810,229
Fund 67 - Self Insurance Fund	\$ 30,559,510	\$ 32,160,223	\$ (1,600,713)	\$ 1,603,971	\$ 3,259
Total All Funds	\$ 1,105,626,330	\$ 1,351,223,210	\$ (245,596,880)	\$ 700,210,521	\$ 454,601,754

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Restricted General Fund: Program Continuity and Carryover Strength

Positive certification significance

- Restricted resources do not replace unrestricted reserves, but help reduce programmatic liquidity risk.
- Carryover supports legally allowable costs in 2025–26 and beyond.
- Benefit-based expenditure transfers can reduce unrestricted pressure as legally authorized.
- Ongoing compliance must be reviewed for expenditure compliance and fund benefit.

Restricted General Fund	Operating Budget	Updated Projection	Variance
Total revenues	\$341.4M	\$351.3M	\$9.9M
Total expenditures	\$540.7M	\$567.1M	\$26.4M
Contributions	\$114.3M	\$139.2M	\$24.9M
Ending balance	\$115.8M	\$124.1M	\$8.4M

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Contributions and Structural Burden

Positive certification remains supportable, but the unrestricted contribution level is the primary structural risk.

Unrestricted Contributions To Restricted Programs Detail

- Unrestricted support rises to approximately \$139.2M in the updated projection.
- This reflects cost pressures and/or more complete recognition of restricted program support needs.
- Positive certification can still be supported because ending balances remain positive.
- The contribution trend must be treated as a core 2026–27 budget balancing priority.

Multi-year priority	Required action
Special Education	Monthly encroachment and caseload review; contract controls; maximize state/federal revenue.
Operations and Transportation	Expense (routing) optimization; service-level review; cost-to-program reconciliation.
Expanded Learning / LCAP	Charge eligible costs to legally benefiting resources and maintain documentation.
Facilities / Construction	Shift facilities/project costs to eligible resources where legally supported.

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Multi-Year Projection: Positive Ending Balances Maintained

Applying the updated 2025–26 ending balance creates a stronger starting point for 2026–27.

Forecast method

- Use and monitor the updated 2025–26 ending balance as the baseline.
- Apply the MYP changes for 2026–27 and 2027–28.
- Result: positive combined fund balance in all three fiscal years.
- Forecast remains conditional on implementation of adopted budget controls.
- **MYP will benefit from updated May Revision information after state budget adoption.**

Year	Revenue & sources	Expenditures & uses	Net change	Ending balance
2025-26	\$878.5M	\$978.7M	-\$100.2M	\$153.8M
2026-27	\$832.2M	\$869.4M	-\$37.1M	\$116.6M
2027-28	\$921.7M	\$938.4M	-\$16.6M	\$100.0M

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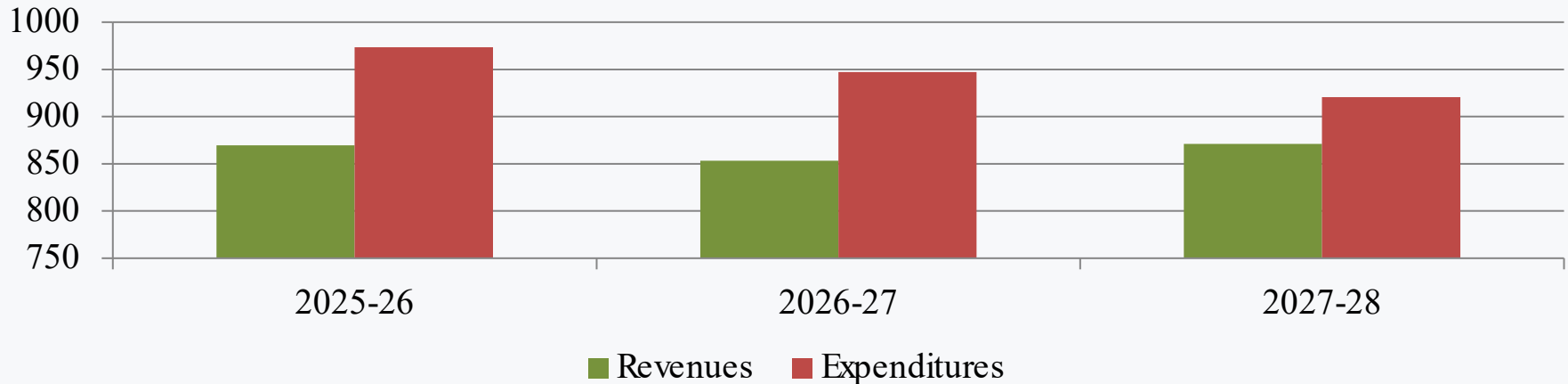
Transparency: Revenue and Expenditure Trajectory

The positive certification is supported by improving expenditure alignment in 2027–28.

Analytical Summary

- 2025–26 remains a deficit year but ends with a positive balance.
- 2026–27 requires continued reductions and budget-solution tracking.
- 2027–28 shows recovery to a positive net change if expenditure controls remain.
- OUSD cannot use positive certification as permission to ease solvency controls.

Combined General Fund Revenues and Expenditures (\$M)



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State Budget Context: May Revision Supports Stability, Not Automatic Recovery

\$151.6B

TK–12 state funding proposed

\$127.1B

2026–27 Prop 98 state guarantee

4.31%

Proposed LCFF total COLA

Why this supports a positive pathway

- Improved statewide Proposition 98 outlook reduces immediate revenue downside risk.
- LCFF COLA and May Revision super-COLA improve the 2026–27 revenue base.
- Special education and one-time revenues may partially offset program pressures.
- Revenue improvements must not be committed before recurring affordability is verified.

Review context and verification

- Review fiscal reports with the final enacted budget as adoption and trailer bills are complete.
- OUSD’s ongoing risks include enrollment, ADA, labor settlements, special education, and cash timing.
- The positive certification should be paired with a conservative budget update after state adoption.

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Fiscal Risk Analysis and OUSD Mitigation Plan

The positive certification is strengthened by transparent identification and management of fiscal risks.

To support the positive certification and ensure it remains defensible, the Board should adopt the certification with the recognition of the following fiscal risk conditions and the corresponding monitoring and mitigation expectations:

Fiscal Risk	Potential effect	Mitigation	Review Frequency
Payroll and staffing increases	Consumes unrestricted reserves and balance	Position control, vacancy capture, payroll-to-budget reconciliation	Monthly
Special education contribution	Raises contributions	Caseload dashboard, contract review, revenue maximization	Ongoing
Restricted resource allowability	Audit or reclassification exposure	Benefit documentation, resource-level review, audit trail	Quarterly
Enrollment and ADA	LCFF revenue risk	Attendance recovery plan, enrollment monitoring, LCFF scenario updates	Monthly
State budget volatility	Revenue assumption risk	Update MYP after enacted budget and key apportionments	At state budget / interims

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3rd Interim and Ongoing Implementation Roadmap to Remain Positive

May–June 2026

Approve Third Interim; close the year with an updated finance review; submit the 3rd Interim to ACOE.

June 2026

Adopt the 2026–27 budget and LCAP with updated state May Revision information.

July–Sept 2026

Complete year-end close, prepare unaudited actuals, reconcile all transfers and contributions.

Oct–Dec 2026

Monitor First Interim trigger points; update MYP and cash flow based on actuals.

Jan–Mar 2027

Second Interim validation; confirm 2027–28 Assumptions and budget reductions.

2027–28

Maintain reserve policy, structural balance, and monthly fiscal reviews.

Next Steps: From Fiscal Stability to Student Success

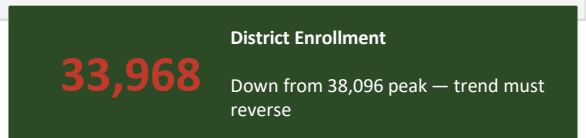
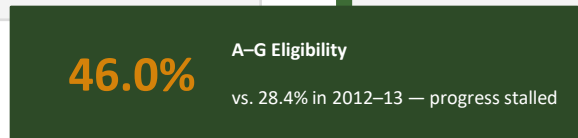
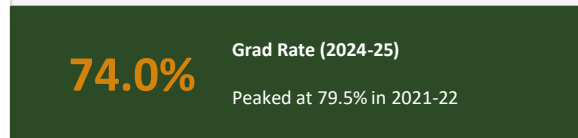
Fiscal solvency is not the destination — **it is the foundation.**
 OUSD's students deserve both financial integrity and academic excellence, together.

Budget Development: Maintaining Solvency

- 1 Adopt 2026–27 Budget by July 1**
 With Board solvency directives, position control, and identified structural reductions built in.
- 2 Implement FSIP Scenario 3 Controls**
 No off-budget commitments; weekly monitoring; restrict spending to legally required or pre-approved items.
- 3 Update MYP with May Revision Data**
 Incorporate 4.31% LCFF COLA and discretionary increases; revise multi-year projections conservatively.
- 4 Close Year & Prepare Unaudited Actuals**
 Complete July–Sept 2026 reconciliation; validate all transfers, contributions, and restricted balances.

The Real Priority: Student Achievement

- Too long in crisis mode**
 Since 2003, OUSD has cycled through receivership, state oversight, and repeated fiscal emergencies, while students bore the cost.
- Academic outcomes at risk**
 Graduation rate stalled at ~74%. A–G eligibility at 46%. Enrollment declining. Students cannot wait for fiscal stability to unlock investment.
- This budget must prioritize students**
 Every reduction decision must be evaluated for academic impact first. We must revisit our investments and their impact on student success and achievement.
- Fiscal health enables academic ambition**
 A solvent, structurally balanced OUSD can recruit talent, enhance programs, and finally close the gap between resources and student needs.





**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Questions?