



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

2021-22 Unaudited Actuals Report



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DeCarlos Kaigler, Chief Financial Officer

Board of Education Meeting September 14, 2022

Unaudited Actuals Report

2021-22 Unaudited Actuals Outline

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I. Overview & Summary of Assumptions

Overview of District Financial Accountability

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

Budget Adoption - By July 1

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

Unaudited Actuals - By Sept 15th

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

First Interim - By December 15

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

Second Interim - By March 15

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

Third Interim - By June 1

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

Unaudited Actuals - Key Assumptions

OUSD 2021-25 Budget Assumptions - Adopted Budget Revised for 45-Day						
Year	2021-22	2022-23 May Revise	2022-23 Adopted Budget	2022-23 45 Day Adopted Budget	2023-24	2024-25
Cost of Living Adjustment (COLA)	5.07%	6.56%	6.56%	6.56%	5.38%	4.02%
Statutory COLA	1.70%					
Compounded COLA (Special Education and Community Colleges Only)	4.05%		6.28%	6.28%		
Additional LCFF Investment ****						
Grade Span Adjustment Factors			10.4% (K-3)/2.6% (9-12)	10.4% (K-3)/2.6% (9-12)		
Enrollment	33,457	33,208	33,208	33,208	33,058	33,058
Attendance Used for Funding (Highest Year or Average)	33,911			33,700	33,682	33,624
Attendance (ADA)	33,911	30,225	30,225	30,225	29,753	29,753
Enrollment to ADA % *	101%	91%	91%	91%	90%	90%
Unduplicated Pupil Count	77.40%	78.53%	78.53%	78.53%	80.46%	81.43%
Salary and Negotiated Increases Adjusted - OEA	2.5%	\$1000/Cell	\$1000/Cell	\$1000/Cell		
Salary and Negotiated Increases BCTC, UAOS, TEAMSTERS, MgtConf		6.00%	6.00%	6.00%		
Salary and Negotiated Increases - SEIU		6.00%	6.00%	6.00%	2.25%	
Step & Column 4*	1.30%	2.00%	2.00%	2.00%	2.0%	2.0%
Health Benefit Assumptions **		11.00%	11.00%	11.00%	8.5%	3.0%
Mandatories & Benefits - Certificated	5.63%	5.63%	5.63%	5.63%	5.03%	5.03%
Mandatories & Benefits - Classified	11.83%	11.83%	11.83%	11.83%	11.23%	11.23%
State Teachers Retirement System	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	22.91%	25.37%	25.37%	25.37%	25.20%	24.60%
Total Mandatories & Benefits Certificated	22.55%	24.73%	24.73%	24.73%	24.13%	24.13%
Total Mandatories & Benefits Classified	34.74%	37.20%	37.20%	37.20%	36.43%	35.83%

* Note: 2021-22 The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911. In 2022-23, the Enrollment is projected as shown on the chart, but the actual ADA projection at 90% is 29,752. The District is using the higher ADA from 2021-22.

** 2022-23 Projected Increase for Kaiser which is the primary benefit selection for the majority of employees. 2023-24 Rate Adjusted at Third Interim

*** Adjusted for 2022-23 and 2023-24 since Governor's January Proposal - At First interim was 2.48% and 3.11%

4* Rate adjusted to 2% due to higher trend and subsequent review.

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

Last Year we shared...An Overview & Summary of Assumptions

- 2020-21 Unaudited Actuals Review
 - Unrestricted projections and program/account management was significantly tighter – BIG WINS and KUDOS
 - 2019-20 Unaudited Actuals
 - \$4.6M **over** projections - 16% Swing Variance
 - 2020-21 Unaudited Actuals
 - \$10.6M **under** projection - 17.6% Swing Variance
 - Includes ~\$6.7M in planned, but unbudgeted vacation liability payout using Cost Avoidance
 - Absent this liability payment **4.6% Swing Variance**
 - Form Debt - Vacation liability reduced from \$13.2M to \$6.6M!

2021-22 Analysis of Year End Projections

- 2021-22 Unrestricted Unaudited Actuals Ending Fund Balance 20% positive swing variance From Third Interim
 - \$10.6M **over** projection Includes \$10M in AB1840 Revenue received, budgeted in 2022-23 as the resources had not been received by budget adoption.
 - \$5.7M Audit Adjustment
 - \$4.7M Debt Service (State Loan) Booked in 2020-21 for 2021-22
 - \$956K for Fair Value Adjustment
 - Absent this additional revenue and audit adjustment **.02% Swing Variance**
 - **Within 5% is Excellent**
 - **Within 10% is Good**
 - Form Debt - Vacation liability is CURRENT and STABLE at \$6.7M!

Growth in the Base General Fund

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

Oakland Unified School District
2021-22 UnAudited Actuals
Components of Ending Fund Balance

Fund 01 General Fund

Sum of Revised Resource Code	Resource Type		Grand Total	Historical Base Balances	
	Unrestricted	Restricted		2019-20	2020-21
0000 General Purpose-unrestricted	\$47,668,251		\$47,668,251	\$ (5,990,407)	\$ 10,242,484
0002 Unrestricted Supplemental	-\$1,842,492		-\$1,842,492		
0003 Unrestricted Concentration	-\$503,785		-\$503,785		
0004 Central Concentration	-\$12,784,348		-\$12,784,348		
0005 Central Supplemental	\$16,975,353		\$16,975,353		
0006 S&C Carryover	\$17,057,451		\$17,057,451		
0040 Unrest AB1840	\$8,709,363		\$8,709,363		
0060 Stale Dated Warrants	\$0		\$0		
0070 Civic Center Rent	-\$62,967		-\$62,967		
0071 Facilitron Rent	\$368,852		\$368,852		
0095 Charter School Admin Office	-\$122,247		-\$122,247		
0720 Unrestricted Transportation	\$200,000		\$200,000		
1100 State Lottery	\$0		\$0		

II. UnAudited Actuals Comparison to Third Interim Projection

Unaudited Actuals - Fund Balance Summary

2021-22 UnAudited Actuals Fund Balance Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 434,506,694	\$ 310,383,417	\$ 744,890,110
B. Expenditures			
9) Total Expenditures	\$ 321,832,167	\$ 376,546,928	\$ 698,379,095
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 112,674,527	\$ (66,163,511)	\$ 46,511,015
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (86,177,864)	\$ 80,757,390	\$ (5,420,474)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 26,496,662	\$ 14,593,879	\$ 41,090,541
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 66,128,212	\$ 52,923,122	\$ 119,051,334
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 92,624,874	\$ 67,517,001	\$ 160,141,876
Restricted Reserve		\$ 67,517,001	
Other Assignments	35,642,122		
Reserve for Economic Uncertainty	20,789,411		
Unassigned Unappropriated	\$ 36,193,341	\$ (0)	\$ 36,043,341

Unaudited Actuals - Net Changes since *the last Third Interim ever* for OUSD

2021-22 Unrestricted UnAudited Actuals Fund Balance Summary

	Third Interim	UnAudited Actuals	Variance	Percent Change
A. Revenues				
5) Total Revenues	\$ 425,734,694	\$ 434,506,694	\$ 8,772,000	2.06%
B. Expenditures				
9) Total Expenditures	\$ 314,646,003	\$ 321,832,167	\$ 7,186,164	2.28%
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 111,088,691	\$ 112,674,527	\$ 1,585,836	1.43%
D. Other Financing Sources/Uses				
4) Total, Other Financing Sources/Uses	\$ (94,580,038)	\$ (86,177,864)	\$ 8,402,174	-8.88%
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 16,508,653	\$ 26,496,662	\$ 9,988,009	60.50%
F. Fund Balance, Reserves				
1) Beginning Fund Balance				
a) Adjusted Beginning Balance (F1c + F1d)	\$ 60,443,969	\$ 66,128,212	\$ 5,684,243	
b) Restricted		\$ -		
2) Ending Balance, June 30 (E + F1e)	\$ 76,952,622	\$ 92,624,874	\$ 15,672,252	20.37%
Restricted Reserve	\$ -	\$ -		
Other Assignments	\$ 19,219,078	35,642,122	\$ 16,423,044	
Reserve for Economic Uncertainty	\$ 23,351,202	20,789,411	\$ (2,561,790)	
Unassigned Unappropriated	\$ 34,382,342	\$ 36,193,341	\$ 1,810,999	5.27%

Unrestricted Fund Balance Designations

- The Unrestricted General Fund has several resources and balances that are designated and reserved along with the reserved for economic uncertainty.
- FORM 01 F.2.d

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)
2) Ending Balance, June 30 (E + F1e)			92,624,874.38	67,517,001.42	160,141,875.80
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	150,000.00	0.00	150,000.00
Stores		9712	0.00	0.00	0.00
Prepaid Items		9713	0.00	0.00	0.00
All Others		9719	0.00	0.00	0.00
b) Restricted		9740	0.00	67,517,001.42	67,517,001.42
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	35,642,121.63	0.00	35,642,121.63
Resource 0040 Enrollment Stabilizat	0000	9780	3,000,000.00		3,000,000.00
Measure G1 2017-18 Contribution	0000	9780	4,994,715.00		4,994,715.00
Resource 0006 S & C Carryover	0000	9780	17,057,450.71		17,057,450.71
Resource 9960 Stale Dated Warrant:	0000	9780	581,955.92		581,955.92
Resource 0041 AB1840	0000	9780	10,008,000.00		10,008,000.00
Resource 0006 S & C Carryover	0000	9780			
Resource 0040 Enrollment Stabilizat	0000	9780			
Resource 0041 AB1840 Final Allocat	0000	9780			
Measure G 2017-18 Contribution	0000	9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	20,789,411.25	0.00	20,789,411.25
Unassigned/Unappropriated Amount		9790	36,043,341.50	0.00	36,043,341.50

Summary of 2021-22 Unrestricted General Fund Unaudited Actuals (\$Millions)

The District's Unrestricted General Fund Final Fund Balance

	Unaudited Actuals
Beginning Fund Balance	60.4
Ending Fund Balance	86.9

The District's Unrestricted General Fund Actual Revenues and Expenses

	Unaudited Actuals
Revenues	425.7
Expenditures	321.8
Net Contributions/Transfers	- (86.2)
Net Increase (Decrease)	26.5



At Unaudited Actuals, we ended the year with an **increase** in the Unrestricted General Fund Balance of **\$10M** since Third Interim.

Material Changes in Unrestricted General Fund Projections since Third Interim

Revenues (Unrestricted)

1. **\$2M Decrease** - 309 ADA loss of revenue due to Drop in teacher sick day and on 4/28 (Waiver not eligible) and infestation at Esperanza Elementary and K.D.A. school. Due to new legislation at Budget Adoption, the District expects this loss to be offset as ADA will remain at 33,911; though not reflected in actuals for revenue generated at 33,878. Expect adjustment at 2022-23 P-1
2. **\$10M Increase** - District final AB1840 \$10M allocation posted in Other State Revenue. Timing Difference as it was budgeted as 2022-23 revenue.

Expenditures (Unrestricted)

1. **\$3M Increase** in actual cost of Certificated Teacher Salaries, Object 1105
2. **\$3M Increase** in Classified Salaries due
 - Object 2205 Custodial vacation hours payment from June 2021 deferred by AFSCME via MOU of \$1.6M
 - Object 2225 Unbudgeted or increase in overtime
 - Office of equity \$87K - Translation Services
 - Oakland Athletics League \$80K
 - Custodial - \$420K
 - Custodial Substitute Expense - Increase of \$250K

Material Changes in Unrestricted General Fund Projections since Third Interim

1. **\$1.5M Decrease** in Books and Supplies
 - Object 4310 School Office Supplies lower by \$200K
 - Object 4318 Central Office Supplies lower by \$80K
2. **\$.8M Increase** in Other Services and Operating Expenditures
 - Final Utility Costs higher than budgeted - \$3.2M
 - Object 5515 Disposal Services \$600K
 - PGE \$2.2M
 - Water \$500K
 - Telephone \$500K
 - Utility Cost Increases offset by
 - Object 5825 Consultants lower by \$1M
 - Object 5826 Professional Services lower by \$500K
 - Object 5846 Licensing Agreements \$600K
 - Contra Accounts for Custodial Services \$400K

Material Changes in Unrestricted General Fund Projections since Third Interim

1. **\$2.4M** Decrease in Transfers of Indirect Cost
 - This occurs due to less expenditures to charge indirect cost to in restricted programs
2. **\$8.7M Decrease** in Contribution budget from Third Interim
 - \$4M less in expenditures to Special Education
 - \$4M more in revenue from Community Redevelopment Funds
 - **NOTE:** The Community Redevelopment funds totaled \$16M, where \$12M is budgeted. This means the District continues to “live” off of these resources and must make adjustments over time to sustain its expenses without this resource and allow this resource to be used for other purposes.
 - This same instance exists for the Measure G1 allocation of \$5M used to fund historical raises. Coupled with the COmmunity Redevelopment funds, \$21.1M in expenditures is offset by these resources. Measure G1 expires 2029

Analyzing Changes as of Unaudited Actuals supports review of the current and future budget year and the reasonableness of budget assumptions.

Summary of 2021-22 Restricted General Fund Projections at Unaudited Actuals (\$Millions)

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

	Unaudited Actuals
Beginning Fund Balance	52.8
Ending Fund Balance	67.5

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

	Unaudited Actuals
Revenues	310.4
Expenditures	376.6
Net Contributions/Transfers	80.8
Net Increase (Decrease)	14.6



At Unaudited Actuals, ended the year with a **decrease** in the Restricted General Fund Balance of **\$66M** since Third Interim due to lower spending than budgeted.

Unaudited Actuals - Net Changes since Third Interim

2021-22 Restricted UnAudited Actuals Fund Balance Summary

	Third Interim	UnAudited Actuals	Variance	Percent Change
A. Revenues				
5) Total Revenues	\$ 460,063,262	\$ 310,383,417	\$ (149,679,845)	-32.53%
B. Expenditures				
9) Total Expenditures	\$ 468,847,176	\$ 376,546,928	\$ (92,300,248)	-19.69%
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (8,783,914)	\$ (66,163,511)	\$ (57,379,597)	653.23%
D. Other Financing Sources/Uses				
4) Total, Other Financing Sources/Uses	\$ 89,460,249	\$ 80,757,390	\$ (8,702,859)	-9.73%
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 80,676,335	\$ 14,593,879	\$ (66,082,456)	-81.91%
F. Fund Balance, Reserves				
1) Beginning Fund Balance				
a) Adjusted Beginning Balance (F1c + F1d)	\$ 52,529,552	\$ 52,923,122	\$ 393,570	
b) Restricted		\$ -		
2) Ending Balance, June 30 (E + F1e)	\$ 133,205,887	\$ 67,517,001	\$ (65,688,886)	-49.31%
Restricted Reserve	\$ 133,205,887	\$ 67,517,001		
Other Assignments	\$ -	0	\$ -	
Reserve for Economic Uncertainty	\$ -	0	\$ -	
Unassigned Unappropriated	\$ 0	\$ (0)	\$ (0)	-100.00%

Material Changes in Restricted General Fund Projections since Third Interim

During Budget and Interim, Revenues and Expenditures are projected to be 100% Spent, but most restricted revenues are deferred revenues, meaning, at UnAudited, you report what you spent so revenues match expenditures. The remaining revenue available from the award is DEFERRED until the next year to spend.

Revenues (Restricted)

1. \$150M lower than Third Interim Budget

- Resource 3305 - IDEA Part B \$1.9M Lower
- Resource 3212 ESSER II - \$25M lower in revenue earned (Reimbursable program) due to reduced spending.
- Resource 3213 ESSER III - \$74.6M lower in revenue earned (Reimbursable program) due to reduced spending.
- Resource 4124 - 21st Century - \$1.3M lower
- Resource 3214 ESSER III Learning Loss \$25.6M unspent and deferred to 2022-23
- Resource 7425 Expanded Learning Opportunity Grant \$10M lower and deferred to 2022-23

Expenditures

1. \$92.3M higher than Second Interim Budget

- Certificated Teacher Salaries lower than \$21M
 - Object 1105 Teacher Salaries \$8M
 - Resource 3212 ESSER II \$8M
 - Resource 6500 Special Ed \$2.2M
 - Resource 9334 Measure G \$2.2M

Material Changes in Restricted General Fund Projections since Third Interim (Cont.)

Expenditures (Restricted)

- Object 1119 Teacher On Special Assignment \$.6M
- Object 1120 Teacher Salary Stipend \$11M Lower
 - Resource 3212 ESSER II \$700K
 - Resource 3213 ESSER III \$4.5M
 - Resource 7425 Expanded Learning Opportunity Grant \$5.3M
- Object 1150 Teacher Substitutes
 - \$200K
- Object 1205 Pupil Support Salaries
 - \$700Lower
- Object 1320 Supv & Admin Salary Stipends
 - \$400K
- 1. Classified Salaries Lower by \$2.8M
 - Object 2105 Instructional Aid Salaries Higher, Resource 3310 Special Ed IDEA \$.8M
 - Object 2120 Instructional Aid Stipends Higher, Resource 6500 Special Ed \$.4M
 - Object 2205 Classified Support Salaires lower by \$600K

Material Changes in Restricted General Fund Projections since Third Interim (Cont.)

Expenditures (Restricted)

- Object 2225 Classified Support Overtime Lower, \$400K
- Object 2320 Supervisor & Admin Salaries Lower, ESSER II \$400K
- Object 2405 Clerical Salaries Lower, \$700K
- Object 2928 Other Classified Hourly Lower, \$600K
- 1. Benefits Lower \$7.8M
- 2. Books & Supplies Lower by \$33.2M
 - Object 4100 Textbooks \$800K
 - Object 4300 Materials & Supplies higher \$450K
 - Object 4310 School Office Supplies \$5M
 - Object 4318 Central Office Supplies \$1.3M
 - Object 4391 Prior Year Carryover \$14M
 - Object 4399 Unallocated \$10M
 - Object 4420 Computer \$800K

Material Changes in Restricted General Fund Projections since Third Interim (Cont.)

Expenditures (Restricted)

1. Other Services and Operating Expenditures Lower by \$25.4K
 - Object 5100 Subagreements for Services \$3M
 - Object 5824 Non Public Agency Contracts \$4.3M
 - Object 5825 Consultants \$15M
 - Object 5826 Professional Contracted Services \$800K
 - Object 5830 Contracted Services \$500K
 - Object 5846 Licensing Agreements \$300K
 - Object 5865 Payments to Parents in Lieu \$900K

General and Ancillary Fund Summary

2021-22 UnAudited Actuals Summary of Revenue, Expenditures, and Fund Balance				
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>2021-22 Beginning Fund Balance + Adjustments</i>	<i>2021-22 UnAudited Actuals Ending Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 434,506,694	\$ 408,010,031	\$ 66,128,212	\$ 92,624,874
Fund 01 - General Fund - Restricted	\$ 391,305,891	\$ 376,712,012	\$ 52,923,122	\$ 67,517,001
Fund 11 - Adult Education	2,914,564.69	3,198,485.45	\$ 1,610,076	\$ 1,326,155
Fund 12 - Child Development	17,411,005.36	16,241,617.92	\$ 2,856,841	\$ 4,026,228
Fund 13 - Student Nutrition	23,701,194.71	22,073,536.69	\$ 27,652,133	\$ 29,279,791
Fund 14 - Deferred Maintenance	5,039,005.66	912,733.14	\$ 2,342,001	\$ 6,468,274
Fund 21 - Building Fund	187,777,292.61	30,304,454.25	\$ 74,982,193	\$ 232,455,031
Fund 25 - Capital Facilities Fund	6,743,263.21	76,525.53	\$ 10,819,592	\$ 17,486,330
Fund 35 - County Schools Facility Fund	4,146,202.40	2,265,383.97	\$ 10,093,876	\$ 11,974,694
Fund 40 - Special Reserve Fund for Capital Outlay	55,845.87	43,644.43	\$ 735,481	\$ 747,682
Fund 51 - Bond Interest and Redemption Fund	255,660,566.48	239,055,678.93	\$ 114,563,540	\$ 131,168,428
Fund 67 - Self Insurance Fund	18,359,538.56	22,812,371.45	\$ 24,356,772	\$ 19,903,939
Total All Ancillary Funds	\$ 1,347,621,064	\$ 1,121,706,475	\$ 389,063,839	\$ 614,978,428

III. Cash Flow, Staffing Updates, & Revised 45 Day LCFF Projection

Unaudited Actuals Cash Flow

General Fund Beginning Cash July 1, 2021

- \$104,083,405

General Fund Ending Cash Projection June 30, 2022

- \$83,870,282 - Second Interim
- \$176,202,423 - Third Interim

General Fund Unaudited Actual Cash as of June 30, 2022

- **\$132,904,241**
 - It was expected that cash flow would be lower than projected due to reduced spending in restricted resources, which impacts the recognition of revenue for deferred programs

Unaudited Actuals Staffing Changes

As part of the Corrective Action for the District, a Dashboard has been developed to reflect the net changes in FTE between each financial reporting period.

[Dashboard Link](#)

FTE Change Detail

FTE Change Bars

FTE Authorized

7/1/21

10/31/21

1/31/22

4/30/22

6/30/22

5,222.66

5,291.14

5,310.85

5,256.34

5,253.79

FTE Authorized Difference 4/30/22 to 6/30/22: -2.55

Acct Object Code

(All)

Job Class Descr

(All)

Acct Fund Code

(All)

Acct Resource Code

(All)

FTE Auth Diff

(All)

Acct Object Code

1105

Job Class Descr

Classroom TSA 10 Months

Acct Fund Code

010

Acct Resource Code

0000

FTE Auth 7/1/21

0.40

FTE Auth 10/31/21

0.40

FTE Auth 1/31/22

0.00

FTE Auth 4/30/22

0.00

FTE Auth Diff

0.00

0002

1.60

1.60

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Classroom TSA 11 Months

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Facilitator Manhood Dev Progrm

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7425

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2.00

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0.00

9225

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State Pre-K 186 Teacher

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1.00

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10.00

9.00

9.00

0.00

STIP Teacher

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4.08

4.44

4.44

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40.31

41.06

39.26

0.00

0003

3.10

3.10

3.10

2.10

0.00

0004

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0005

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0.50

0.50

0.00

3010

24.10

23.10

23.10

24.90

-0.40

3182

2.60

2.60

5.60

5.60

-0.60

3212

31.00

30.00

34.40

29.90

0.00

2913

0.00

0.00

10.00

10.00

0.00

Data as of 8/30/22

LCFF Calculator Update

- The 45 Day Budget Revision Presentation was presented with a preliminary estimate of our change in LCFF Revenue as a result of the state budget.
- Our estimate has changed from the 45 Day Revision from \$454M to \$463M for the 2022-23 Fiscal Year.
 - ADA Projection Changes
 - TK Revenue (previously not modeled)
 - 2021-22 ADA is also projected to change due to the ADA relief provision in the Budget Trailer Bill
- *The final proposed changes will be reflected at First Interim*
- *The LCFF Calculator is included in this report packet.*

45 Day Budget - Revised LCFF Calculator

Oakland Unified (61259) - FY 2022-23 LCFF Revenue updated with Latest C				v.23.2		8/18/2022		CY	
LOCAL CONTROL FUNDING FORMULA				2022-23					
LCFF ENTITLEMENT CALCULATION									
Calculation Factors				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
				12.84%		0.00%		77.49% 77.49%	
				ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3				12,331.17	\$ 9,132	\$ 950	\$ 1,563	\$ 1,474	\$ 161,764,549
Grades 4-6				7,967.19	9,270		1,437	1,355	96,098,649
Grades 7-8				4,462.12	9,544		1,479	1,395	55,412,029
Grades 9-12				8,939.70	11,061	288	1,759	1,659	132,011,848
Subtract Necessary Small School ADA and Funding				-	-	-			-
Total Base, Supplemental, and Concentration Grant					\$ 327,932,590	\$ 14,289,245	\$ 53,037,540	\$ 50,027,700	\$ 445,287,075
NSS Allowance					-				-
TOTAL BASE				33,700.18	\$ 327,932,590	\$ 14,289,245	\$ 53,037,540	\$ 50,027,700	\$ 445,287,075
ADD ONS:									
Targeted Instructional Improvement Block Grant				\$10,094,682					
Home-to-School Transportation (COLA added commencing 2023-24)				5,724,962					
Small School District Bus Replacement Program (COLA added commencing 2023-24)				-					
Transitional Kindergarten (Commencing 2022-23)				1,898,775					
ECONOMIC RECOVERY TARGET PAYMENT				-					
LCFF ENTITLEMENT				\$ 463,005,494					

NEXT STEPS

1. Board Approval of the 2021-22 Unaudited Actuals
2. Unaudited Actuals has been submitted to the Alameda County Office of Education (ACOE) by September 15, 2022
3. Distribution of Unaudited Actuals to Auditors, Financial Advisors, Bond Reporting Agencies
4. Post Mortem on 2021-22 UnAudited Actuals
5. Continue work to complete on the 2021-22 Audit
6. Prepare for the 2022-23 First Interim (December)
7. Continue work on the District's Fiscal Sustainability Plan
8. Continue Pre-Planning for Budget Development for the 2023-24 Year.

Questions/Comments



EVERY STUDENT THRIVES!



**OAKLAND UNIFIED
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Community Schools, Thriving Students

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