

File ID # 23-1344



Proposed 2023-2024 Adopted Budget

“Oakland Unified School District will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers every day”

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| Board Office Use: Legislative File Info. | |
|------------------------------------------|------------------|
| File ID Number | 23-1344 |
| Introduction Date | 6/28/2023 |
| Enactment Number | 23-1255 |
| Enactment Date | 6/28/2023 os |



Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
 Lisa Grant-Dawson, Chief Business Officer
 DeCarlos Kaigler, Chief Financial Officer

Meeting Date June 28, 2023

Subject 2023-24 Proposed Adopted Budget

Ask of the Board Receive for information and approve the District’s 2023-24 Proposed Adopted Budget.

Background Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 28, 2023, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing was held on June 7, 2023. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2023-24 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

The Budget Development process began Fall 2022 with the distinct desire to not only start budget development earlier, but also in preparation for necessary reductions and re-alignment of investments in support of the District’s focus to not only build ongoing sustainability for the District, but invest in compensation for employees.

The Proposed reflects a \$35M Surplus in the Unrestricted General Fund and a \$31M Deficit in the Restricted General Fund, which is primarily spending prior year revenue earned and unspent. The recent Tentative Agreement for OEA is not included in the budget projection, but it is being reviewed concurrently to this Budget Adoption request,

as if it were included in the Budget by the Alameda County Office of Education and County Trustee. Due to timing, and if approved, this amount will be incorporated into the budget after adoption and presented during a 45-Day revision in August.

The District met \$30.7M of its \$35.8M approved target for the 2023-24 budget balancing solutions. There are additional targets of \$2M from site-based allocation reductions planned for implementation in 2024-25. The District’s strong commitment to increase compensation and maintain investments will require decisions for the 2024-25 budget, with pending increases of 25% in health and welfare costs and other employee groups sunshining to begin bargaining with the District. The District’s MYP reflects that the District will be challenged to maintain sustainability without additional adjustments with a small upside in 2024-25 of \$4.9M and a deficit of \$9M in 2025-26.

It is important to note that the District included 100% of the LCFF funding in expense categories as reflected in the LCAP; therefore netting to zero with no available resources falling to the fund balance. We have also created an object code, 4395 to reflect \$11.5M in funding reserved to support part of the recent OEA Tentative Agreement for OEA remaining in progress for approval. Other school sites and programs that have reservations noted in the budget for potential compensation increases are using Object 4399 or the variance is falling to the bottom line for all resources that have a fund balance designation.

2023-24 Proposed Budget MYP Fund Balance Summary - Unrestricted

| | 2023-24 Unrestricted | 2024-25 Unrestricted | 2025-26 Unrestricted |
|-------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
| A. Revenues | | | |
| 5) Total Revenues | \$ 500,626,311 | \$ 502,302,255 | \$ 507,068,121 |
| B. Expenditures | | | |
| 9) Total Expenditures | \$ 358,666,238 | \$ 386,407,452 | \$ 399,009,544 |
| C. Excess (Deficiency) of Revenues Over Expenditures | \$ 141,960,073 | \$ 115,894,803 | \$ 108,058,578 |
| D. Other Financing Sources/Uses | | | |
| 4) Total, Other Financing Sources/Uses | \$ (106,864,622) | \$ (111,017,842) | \$ (117,115,956) |
| E. Net Increase (Decrease) in Fund Balance (C +D4) | \$ 35,095,451 | \$ 4,876,961 | \$ (9,057,378) |
| F. Fund Balance, Reserves | | | |
| 1) Beginning Fund Balance | | | |
| a) Adjusted Beginning Balance (F1c + F1d) | \$ 81,554,956 | \$ 116,650,407 | \$ 121,527,368 |
| 2) Ending Balance, June 30 (E + F1e) | \$ 116,650,407 | \$ 121,527,368 | \$ 112,469,990 |
| Reserve for Economic Uncertainty | \$ 24,084,540 | \$ 23,847,151 | \$ 24,463,857 |
| Reservations - Other Assignments | \$ 11,378,827 | \$ 11,528,827 | \$ 11,528,827 |
| Net Ending Balance- Unassigned/Unappropriated | \$ 81,187,040 | \$ 86,151,389 | \$ 76,477,305 |

2023-24 Proposed Budget MYP Fund Balance Summary - Restricted

| | 2023-24 Restricted | 2024-25 Restricted | 2025-26 Restricted |
|-------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
| A. Revenues | | | |
| 5) Total Revenues | \$ 308,357,105 | \$ 276,406,908 | \$ 281,797,816 |
| B. Expenditures | | | |
| 9) Total Expenditures | \$ 444,151,754 | \$ 408,497,563 | \$ 416,452,360 |
| C. Excess (Deficiency) of Revenues Over Expenditures | \$ (135,794,649) | \$ (132,090,655) | \$ (134,654,544) |
| D. Other Financing Sources/Uses | | | |
| 4) Total, Other Financing Sources/Uses | \$ 103,864,622 | \$ 108,017,842 | \$ 114,115,956 |
| E. Net Increase (Decrease) in Fund Balance (C +D4) | \$ (31,930,027) | \$ (24,072,813) | \$ (20,538,589) |
| F. Fund Balance, Reserves | | | |
| 1) Beginning Fund Balance | | | |
| a) Adjusted Beginning Balance (F1c + F1d) | \$ 125,007,698 | \$ 93,077,671 | \$ 69,004,859 |
| 2) Ending Balance, June 30 (E + F1e) | \$ 93,077,671 | \$ 69,004,859 | \$ 48,466,270 |

Our restricted funding is also declining and returning to new normal levels as our COVID response dollars are set to sunset in 2023-24. The downward slope of revenue projections, expenses, and the fund balance illustrate that the District will not have the revenue gains it previously had since 2024. The District has provided a presentation it shared with the Board during a 2 x 2 to continue to share the various one time resources, parcel taxes, philanthropic investments, and grants that are reflected in the Restricted General Fund that provide significant supplemental support to the District.

2023-24 Proposed Budget MYP Fund Balance Summary - Combined

| | 2023-24 Combined | 2024-25 Combined | 2025-26 Combined |
|-------------------------------------------------------------|-----------------------|------------------------|------------------------|
| A. Revenues | | | |
| 5) Total Revenues | \$ 808,983,416 | \$ 778,709,163 | \$ 788,865,937 |
| B. Expenditures | | | |
| 9) Total Expenditures | \$ 802,817,992 | \$ 794,905,015 | \$ 815,461,904 |
| C. Excess (Deficiency) of Revenues Over Expenditures | \$ 6,165,424 | \$ (16,195,852) | \$ (26,595,967) |
| D. Other Financing Sources/Uses | | | |
| 4) Total, Other Financing Sources/Uses | \$ (3,000,000) | \$ (3,000,000) | \$ (3,000,000) |
| E. Net Increase (Decrease) in Fund Balance (C +D4) | \$ 3,165,424 | \$ (19,195,852) | \$ (29,595,967) |
| F. Fund Balance, Reserves | | | |
| 1) Beginning Fund Balance | | | |
| a) Adjusted Beginning Balance (F1c + F1d) | \$ 206,562,654 | \$ 209,728,078 | \$ 190,532,226 |
| 2) Ending Balance, June 30 (E + F1e) | \$ 209,728,078 | \$ 190,532,226 | \$ 160,936,260 |

The State adopted its \$306.5 billion dollar budget on June 15, 2023 as statute requires adoption by June 15th of each year; however, several elements of the budget are not

finalized and cannot be projected in our budget until lawmakers and the governor reach agreement.

The 2023-24 General Fund Budget Assumptions are as follows:

| OUSD 2021-25 Budget Assumptions - Draft Budget | | | | | | | | | |
|-----------------------------------------------------------------|------------------|--------------------|-------------------------|-------------------------------|-------------------------|-----------------|-----------------|-----------------|--|
| Year | 2021-22 | 2022-23 May Revise | 2022-23 Adopted Budget | 2022-23 45 Day Adopted Budget | 2022-23 Third Interim | 2023-24 | 2024-25 | 2025-26 | |
| Cost of Living Adjustment (COLA) | 5.07% | 6.56% | 6.56% | 6.56% | 6.56% | 8.22% | 3.94% | 3.29% | |
| Statutory COLA | 1.70% | | | | | | | | |
| Compounded COLA (Special Education and Community Colleges Only) | 4.05% | | 6.28% | 6.28% | 6.70% | | | | |
| Additional LCFF Investment *** | | | | 12.84% | 13.26% | | | | |
| Grade Span Adjustment Factors | | | 10.4% (K-3)/2.6% (9-12) | 10.4% (K-3)/2.6% (9-12) | 10.4% (K-3)/2.6% (9-12) | | | | |
| Enrollment | 34,374 | 33,208 | 33,208 | 33,208 | 34,239 | 33,638 | 33,258 | 33,258 | |
| Attendance Used for Funding (Highest Year or Average) | 33,888 | | | 33,700 | 33,152 | 31,986 | 30,726 | 30,726 | |
| Attendance (ADA) | 29,452 | 30,225 | 30,225 | 30,225 | 29,980 | 30,091 | 29,713 | 29,713 | |
| Enrollment to ADA % * | 86% | 91% | 91% | 91% | 88% | 89% | 89% | 89% | |
| Unduplicated Pupil Count | 77.40% | 78.53% | 78.53% | 78.53% | 77.74% | 79.03% | 79.53% | 79.53% | |
| Consumer Price Index | 6.56% | 6.11% | 5.75% | 5.75% | 5.71% | 3.54% | 3.02% | 2.64% | |
| California Lottery (Unrestricted/Restricted) | \$176.94/\$81.94 | \$163/\$65 | \$170/\$67 | \$170/\$67 | \$170/\$67 | \$170/\$67 | \$170/\$67 | \$170/\$67 | |
| Mandate Block Grant (K-8/9-12) | \$32.79/\$63.17 | \$34.94/\$67.31 | \$32.79/\$63.17 | \$34.94/\$67.31 | \$34.94/\$67.31 | \$37.81/\$72.84 | \$39.30/\$75.71 | \$40.59/\$78.20 | |
| Salary and Negotiated Increases Adjusted - OEA | 2.5% | \$1000/Cell | \$1000/Cell | \$1000/Cell | \$1000/Cell | | | | |
| Salary and Negotiated Increases BCTC, UAOS, TEAMSTERS, MgtConf | | 6.00% | 6.00% | 6.00% | 6.00% | | | | |
| Salary and Negotiated Increases - SEIU | | 6.00% | 6.00% | 6.00% | 6.00% | 2.25% | | | |
| Step & Column | 1.30% | 2.00% | 2.00% | 2.00% | 2.00% | 2.0% | 2.0% | 2.0% | |
| Health Benefit Assumptions ** | | 11.00% | 11.00% | 11.00% | 11.00% | 13.0% | 25.0% | 25.0% | |
| Mandatories & Benefits - Certificated | 5.63% | 5.63% | 5.63% | 5.63% | 5.63% | 5.03% | 5.03% | 5.03% | |
| Mandatories & Benefits - Classified | 11.83% | 11.83% | 11.83% | 11.83% | 11.83% | 11.23% | 11.23% | 11.23% | |
| State Teachers Retirement System | 16.92% | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% | |
| California Public Retirement System | 22.91% | 25.37% | 25.37% | 25.37% | 25.37% | 27.00% | 28.10% | 28.10% | |
| Total Mandatories & Benefits Certificated | 22.55% | 24.73% | 24.73% | 24.73% | 24.73% | 24.13% | 24.13% | 24.13% | |
| Total Mandatories & Benefits Classified | 34.74% | 37.20% | 37.20% | 37.20% | 37.20% | 38.23% | 39.33% | 39.33% | |

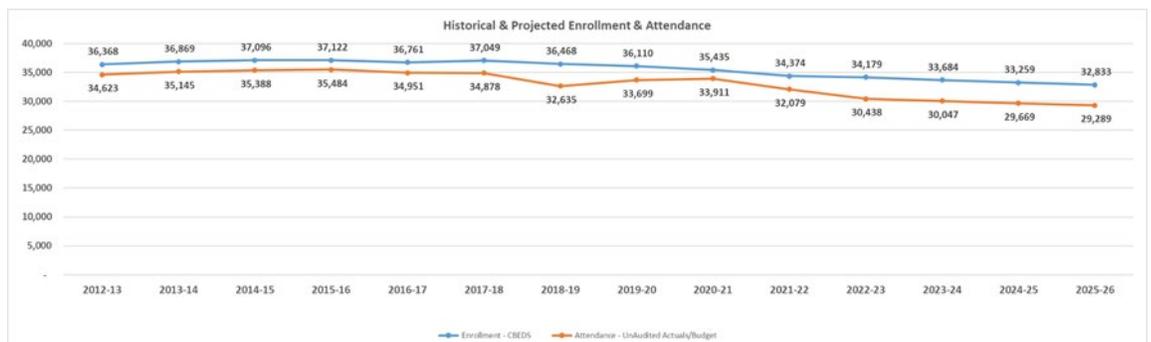
* Note: The 2022-23 Actual ADA projection is lower than the funded ADA. The Governor's Budget amended the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA due to the loss of ADA from the pandemic.

** 2023-24 Projected Increase for Kaiser which is the primary benefit selection for the majority of employees.

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

Additional assumption information is on the District's FORM MYP and included in this packet.

The District continues to be concerned about the impact of declining enrollment and average daily attendance. A preview of the Local Control Funding Formula (LCFF) projections is included in the presentation included in this report packet. District staff anticipates engaging at the beginning of the school year, during Budget and Finance Committee meetings, how the LCFF is changing as the three-year average shifts and the decline begins to impact our base funding significantly, compared to other funding streams in the formula. These factors and the decline in restricted revenue continue to be a factor in the strategic work to come on how to maintain sustainability and assure affordability of our pending investments through prioritization and changes in infrastructure.



The Unrestricted General Fund is currently projected to expend \$465,530,860 and the Restricted General Fund \$465,530,860. The summary of the revenues, expenditures, and projected ending fund balance for all funds is provided in the chart below.

| 2023-24 Summary of Revenue, Expenditures, and Fund Balance | | | | | |
|------------------------------------------------------------|-------------------------|-------------------------|----------------------------|-------------------------------------------------|----------------------------------------------|
| <i>Fund/SACS Form</i> | <i>Revenues</i> | <i>Expenditures</i> | <i>Excess/(Deficiency)</i> | <i>2023-24 Projected Beginning Fund Balance</i> | <i>2023-24 Projected Ending Fund Balance</i> |
| Fund 01 - General Fund - Unrestricted | \$ 500,626,311 | \$ 465,530,860 | \$ 35,095,451 | \$ 81,554,956 | \$ 116,650,407 |
| Fund 01 - General Fund - Restricted | \$ 412,221,727 | \$ 444,151,754 | \$ (31,930,027) | \$ 125,521,770 | \$ 93,591,743 |
| Fund 11 - Adult Education | 3,306,423.00 | 3,304,781.00 | \$ 1,642 | \$ 810,592 | \$ 812,234 |
| Fund 12 - Child Development | 23,959,691.00 | 23,889,691.00 | \$ 70,000 | \$ 2,328,887 | \$ 2,398,887 |
| Fund 13 - Student Nutrition | 29,191,348.00 | 35,097,666.00 | \$ (5,906,318) | \$ 31,488,289 | \$ 25,581,971 |
| Fund 14 - Deferred Maintenance | 3,060,000.00 | 4,309,268.00 | \$ (1,249,268) | \$ 1,249,268 | \$ - |
| Fund 21 - Building Fund | 1,111,717.00 | 71,812,300.00 | \$ (70,700,583) | \$ 128,461,578 | \$ 57,760,995 |
| Fund 25 - Capital Facilities Fund | 2,580,000.00 | 4,000,000.00 | \$ (1,420,000) | \$ 17,776,951 | \$ 16,356,951 |
| Fund 35 - County Schools Facility Fund | 120,000.00 | 2,400,000.00 | \$ (2,280,000) | \$ 7,280,437 | \$ 5,000,437 |
| Fund 40 - Special Reserve Fund for Capital Outlay | 7,500.00 | 1,000,000.00 | \$ (992,500) | \$ 3,082,878 | \$ 2,090,378 |
| Fund 51 - Bond Interest and Redemption Fund | 108,113,154.00 | 104,841,339.00 | \$ 3,271,815 | \$ 117,947,437 | \$ 121,219,252 |
| Fund 67 - Self Insurance Fund | 19,224,353.00 | 24,561,061.00 | \$ (5,336,708) | \$ 14,355,466 | \$ 9,018,758 |
| Total All Funds | \$ 1,103,522,224 | \$ 1,184,898,720 | \$ (81,376,496) | \$ 531,858,509 | \$ 450,482,013 |

Recommendation It is recommended that the Governing Board receive and approve the 2023-24 Proposed Budget.

- Attachment(s)**
- Resolution No. 2223-0065
 - 2023-24 SACS Proposed Budget Financial Forms
 - Table of Contents
 - Form 01 - General Fund Summary (Unrestricted, Restricted & Combined Unrestricted/Restricted)
 - Form 11 - Adult Education Fund
 - Form 12 - Child Development Fund
 - Form 13 - Cafeteria Special Revenue Fund
 - Form 14 - Deferred Maintenance Fund
 - Form 21 - Building Fund
 - Form 25 - Capital Facilities Fund
 - Form 35 - County School Facilities Fund
 - Form 40 - Special Reserve fund for Capital Outlay Projects
 - Form 51 - Bond Interest and Redemption Fund
 - Form 67 - Self-Insurance Fund
 - Form A - Average Daily Attendance
 - Form ASSET – Schedule of Capital Assets
 - Form CB - Budget Certification
 - Form CC - Worker’s Compensation Certification
 - Form CEA - Current Expense Formula Actuals
 - Form CEB - Current Expense Formula Budget
 - Form DEBT – Schedule of Long Term Liabilities
 - Form CASH - Cashflow Worksheet
 - Form ESMOE – ESSA Maintenance of Effort
 - Form ICR – Indirect Cost Rate
 - Form L – Lottery

- Form MYP – Multiyear Projections
- Form SIAA- Summary of Interfund Activities for All Funds
- Form SIAB – Summary of Interfund Activities
- Form TRC Budget - Technical Review Checks
- Form TRC Estimated Actuals - Technical Review Checks
- Form 01CS – Criteria and Standards
- 2023-24 Proposed Budget & LCAP PowerPoint Presentation
- Resolution No. 2223-0040A
- Resolution No. 2223-185A.2

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

Resolution No. 2223-0065

Approving District's Proposed Budget for Fiscal Year 2023-24

WHEREAS, the Board of Education of the Oakland Unified School District by action herein approving the District's 2023-24 Proposed Budget and submitting the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 28, 2023, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption; and

WHEREAS, the Public Hearing was held on June 7, 2023; and

WHEREAS, the 2023-24 Proposed Adopted Budget for the Oakland Unified School District is due to the County Superintendent of Schools on June 30, 2023 and the SACS Report attached shows that the District is solvent for the 2023-24 and 2024-25 school year and reflects a \$9M deficit in the 2025-26 year, which will require the District to address the deficit prior to the adoption of the 2024-25 Budget; and

WHEREAS, it should be acknowledged that the District is in a parallel review period of a pending Tentative Agreement for the Oakland Education Association which will, if approved by the Alameda County Office of Education, the County Trustee, and the Board increase the District's expenditures and will require budget balancing solutions to sustain the increases for the out years starting in the 2024-25 year; and

WHEREAS, if adopted by the Board, any additional expenditures or obligations that exceed the District's revenue projections will require the Board to take action in a timely and prudent manner on or before June 30, 2024 in order to remain solvent in Fiscal Year 2024-25 and two subsequent years;

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education hereby approves the District's Proposed Adopted Budget for Fiscal Year 2023-24.

PASSED AND ADOPTED on June 28, 2023, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Jennifer Brouhard, VanCedric Williams, Valerie Bachelor, Benjamin "Sam" Davis ,
Vice President Clifford Thompson, President Mike Hutchinson

NOES: None

ABSTAINED: None

RECUSED: None

ABSENT: (Vacancy), Student Director Gallegos Chavez, Student Director Linh Le

CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on June 28, 2023.

| Legislative File | |
|--------------------|--------------|
| File ID Number: | 23-1344B |
| Introduction Date: | 06/28/2023 |
| Enactment Number: | 23-1255 |
| Enactment Date: | 6/28/2023 os |

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| <p>OAKLAND UNIFIED SCHOOL DISTRICT</p>  <hr/> <p>Mike Hutchinson President, Board of Education</p>  <hr/> <p>Kyla Johnston-Trammell Superintendent and Secretary, Board of Education</p> |
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**2023-24 SACS SECOND DRAFT PROPOSED
BUDGET FINANCIAL FORMS**

TABLE OF CONTENTS

G = General
Ledger Data; S =
Supplemental
Data

| Data Supplied For: | | | |
|--------------------|-------------------------------------------------------------|---------------------------|----------------|
| Form | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 08 | Student Activity Special Revenue Fund | | |
| 09 | Charter Schools Special Revenue Fund | | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | G | G |
| 12 | Child Development Fund | G | G |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | G | G |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | | |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | | |
| 21 | Building Fund | G | G |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | G | G |
| 40 | Special Reserve Fund for Capital Outlay Projects | G | G |
| 49 | Capital Project Fund for Blended Component Units | | |

| | | | |
|-------|-----------------------------------------------------------|----|----|
| 51 | Bond Interest and Redemption Fund | G | G |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | G | G |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | S | |
| CASH | Cashflow Worksheet | | S |
| CB | Budget Certification | | S |
| CC | Workers' Compensation Certification | | S |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | G | |
| CEB | Current Expense Formula/Minimum Classroom Comp. - Budget | | GS |
| DEBT | Schedule of Long-Term Liabilities | S | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | GS | |
| ICR | Indirect Cost Rate Worksheet | GS | |
| L | Lottery Report | GS | |

| | | | |
|------|---------------------------------------------------------------|----|----|
| MYP | Multiyear Projections - General Fund | | GS |
| SEA | Special Education Revenue Allocations | | |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | | |
| SIAA | Summary of Interfund Activities - Actuals | G | |
| SIAB | Summary of Interfund Activities - Budget | | G |
| 01CS | Criteria and Standards Review | GS | GS |



**Form 01 - General Fund Summary
(Unrestricted, Restricted & Combined
Unrestricted/Restricted)**

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 457,499,456.00 | 3,311,626.00 | 460,811,082.00 | 486,046,797.00 | 3,580,861.00 | 489,627,658.00 | 6.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 161,503,846.00 | 161,503,846.00 | 0.00 | 109,836,611.00 | 109,836,611.00 | -32.0% |
| 3) Other State Revenue | | 8300-8599 | 8,532,259.00 | 202,492,265.00 | 211,024,524.00 | 6,985,584.00 | 115,437,235.00 | 122,422,819.00 | -42.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,891,171.00 | 78,801,982.00 | 86,693,153.00 | 7,593,930.00 | 79,502,398.00 | 87,096,328.00 | 0.5% |
| 5) TOTAL, REVENUES | | | 473,922,886.00 | 446,109,719.00 | 920,032,605.00 | 500,626,311.00 | 308,357,105.00 | 808,983,416.00 | -12.1% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 155,131,637.00 | 105,752,004.00 | 260,883,641.00 | 146,550,279.00 | 87,684,783.00 | 234,235,062.00 | -10.2% |
| 2) Classified Salaries | | 2000-2999 | 54,095,187.00 | 65,380,412.00 | 119,475,599.00 | 55,643,492.00 | 65,239,812.00 | 120,883,304.00 | 1.2% |
| 3) Employee Benefits | | 3000-3999 | 99,389,434.00 | 102,297,059.00 | 201,686,493.00 | 106,528,586.00 | 106,357,863.00 | 212,886,449.00 | 5.6% |
| 4) Books and Supplies | | 4000-4999 | 35,726,136.00 | 36,485,890.00 | 72,212,026.00 | 29,923,727.00 | 47,205,006.00 | 77,128,733.00 | 6.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 48,239,146.00 | 145,555,566.00 | 193,794,712.00 | 25,888,139.00 | 120,193,630.00 | 146,081,769.00 | -24.6% |
| 6) Capital Outlay | | 6000-6999 | 1,488,445.00 | 4,262,077.00 | 5,750,522.00 | 266,516.00 | 3,714,073.00 | 3,980,589.00 | -30.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 6,006,230.00 | 8,428,505.00 | 14,434,735.00 | 2,115,699.00 | 6,873,063.00 | 8,988,762.00 | -37.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (9,704,355.00) | 8,679,382.00 | (1,024,973.00) | (8,250,200.00) | 6,883,524.00 | (1,366,676.00) | 33.3% |
| 9) TOTAL, EXPENDITURES | | | 390,371,860.00 | 476,840,895.00 | 867,212,755.00 | 358,666,238.00 | 444,151,754.00 | 802,817,992.00 | -7.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 83,551,026.00 | (30,731,176.00) | 52,819,850.00 | 141,960,073.00 | (135,794,649.00) | 6,165,424.00 | -88.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 5,900,000.00 | 0.00 | 5,900,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | -49.2% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (88,735,945.00) | 88,735,945.00 | 0.00 | (103,864,622.00) | 103,864,622.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (94,620,945.00) | 88,735,945.00 | (5,885,000.00) | (106,864,622.00) | 103,864,622.00 | (3,000,000.00) | -49.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,069,919.00) | 58,004,769.00 | 46,934,850.00 | 35,095,451.00 | (31,930,027.00) | 3,165,424.00 | -93.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 92,624,875.00 | 67,517,001.00 | 160,141,876.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 29.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) As of July 1 - Audited (F1a + F1b) | | | 92,624,875.00 | 67,517,001.00 | 160,141,876.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 29.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 92,624,875.00 | 67,517,001.00 | 160,141,876.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 29.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 116,650,407.00 | 93,591,743.00 | 210,242,150.00 | 1.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 27,000.00 | 27,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 125,494,770.00 | 125,494,770.00 | 0.00 | 93,591,743.00 | 93,591,743.00 | -25.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 14,218,313.46 | 0.00 | 14,218,313.46 | 11,378,827.46 | 0.00 | 11,378,827.46 | -20.0% |
| Resource 0041 AB1840 Remaining Balance | 0000 | 9780 | 7,724,419.51 | | 7,724,419.51 | | | 0.00 | |
| Stale Dated Warrants Est Res 9960 | 0000 | 9780 | 718,313.46 | | 718,313.46 | | | 0.00 | |
| Resource 0040 Enrollment Stabilization 1 year Remaining | 0000 | 9780 | 1,500,000.00 | | 1,500,000.00 | | | 0.00 | |
| Resource 0041 AB1840 Reserve from 0000 to make Resource whole \$10M | 0000 | 9780 | 2,275,580.49 | | 2,275,580.49 | | | 0.00 | |
| Reparations for Black Students Reserve | 0000 | 9780 | 2,000,000.00 | | 2,000,000.00 | | | 0.00 | |
| Resource 0041 AB1840 | 0000 | 9780 | | | 0.00 | 10,000,000.00 | | 10,000,000.00 | |
| Stale Dated Warrants | 0000 | 9780 | | | 0.00 | 718,313.46 | | 718,313.46 | |
| Enrollment Stabilization Remaining Balance | 0000 | 9780 | | | 0.00 | 660,514.00 | | 660,514.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 26,192,933.00 | 0.00 | 26,192,933.00 | 24,084,540.00 | 0.00 | 24,084,540.00 | -8.0% |
| Unassigned/Unappropriated Amount | | 9790 | 40,993,709.54 | 0.00 | 40,993,709.54 | 81,037,039.54 | 0.00 | 81,037,039.54 | 97.7% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 199,594,134.07 | 104,336,559.36 | 303,930,693.43 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (4,638,961.00) | 0.00 | (4,638,961.00) | | | | |
| b) in Banks | | 9120 | 3,159,269.43 | 940,343.17 | 4,099,612.60 | | | | |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|-------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) in Revolving Cash Account | | 9130 | 150,000.00 | 0.00 | 150,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 78,680.02 | 658,206.03 | 736,886.05 | | | | |
| 4) Due from Grantor Government | | 9290 | (312.00) | 6,467,346.12 | 6,467,034.12 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 27,000.00 | 27,000.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 1,620.00 | 1,620.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 198,342,810.52 | 112,431,074.68 | 310,773,885.20 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 27,294,995.12 | 57,141.48 | 27,352,136.60 | | | | |
| 2) Due to Grantor Governments | | 9590 | (58,394.00) | (200,410.00) | (258,804.00) | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 12,532,980.88 | 12,532,980.88 | | | | |
| 6) TOTAL, LIABILITIES | | | 27,236,601.12 | 12,389,712.36 | 39,626,313.48 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G10 + H2) - (I6 + J2) | | | 171,106,209.40 | 100,041,362.32 | 271,147,571.72 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 253,351,073.00 | 0.00 | 253,351,073.00 | 270,260,103.00 | 0.00 | 270,260,103.00 | 6.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 61,734,857.00 | 0.00 | 61,734,857.00 | 73,081,197.00 | 0.00 | 73,081,197.00 | 18.4% |
| State Aid - Prior Years | | 8019 | (291,971.00) | 0.00 | (291,971.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Homeowners' Exemptions | | 8021 | 674,324.00 | 0.00 | 674,324.00 | 674,324.00 | 0.00 | 674,324.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 2,285,501.00 | 0.00 | 2,285,501.00 | 2,285,501.00 | 0.00 | 2,285,501.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 88,975,361.00 | 0.00 | 88,975,361.00 | 88,975,361.00 | 0.00 | 88,975,361.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 9,549,840.00 | 0.00 | 9,549,840.00 | 9,549,840.00 | 0.00 | 9,549,840.00 | 0.0% |
| Prior Years' Taxes | | 8043 | (206,222.00) | 0.00 | (206,222.00) | (206,222.00) | 0.00 | (206,222.00) | 0.0% |
| Supplemental Taxes | | 8044 | 2,465,763.00 | 0.00 | 2,465,763.00 | 2,465,763.00 | 0.00 | 2,465,763.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 50,086,639.00 | 0.00 | 50,086,639.00 | 50,086,639.00 | 0.00 | 50,086,639.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 31,181,773.00 | 0.00 | 31,181,773.00 | 31,181,773.00 | 0.00 | 31,181,773.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 499,806,938.00 | 0.00 | 499,806,938.00 | 528,354,279.00 | 0.00 | 528,354,279.00 | 5.7% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (42,307,482.00) | 0.00 | (42,307,482.00) | (42,307,482.00) | 0.00 | (42,307,482.00) | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 3,311,626.00 | 3,311,626.00 | 0.00 | 3,580,861.00 | 3,580,861.00 | 8.1% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 457,499,456.00 | 3,311,626.00 | 460,811,082.00 | 486,046,797.00 | 3,580,861.00 | 489,627,658.00 | 6.3% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 10,489,242.00 | 10,489,242.00 | 0.00 | 8,783,287.00 | 8,783,287.00 | -16.3% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 2,683,763.00 | 2,683,763.00 | 0.00 | 878,005.00 | 878,005.00 | -67.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|----------------------------------------------------|------------------------------------------------------------------------------------------|--------------|---------------------------|-----------------------|---------------------------|------------------|-----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 21,555,871.00 | 21,555,871.00 | | 20,351,297.00 | 20,351,297.00 | -5.6% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 2,272,543.00 | 2,272,543.00 | | 1,493,055.00 | 1,493,055.00 | -34.3% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 1,996,250.00 | 1,996,250.00 | | 1,950,512.00 | 1,950,512.00 | -2.3% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 14,668,889.00 | 14,668,889.00 | | 10,000,473.00 | 10,000,473.00 | -31.8% |
| Career and Technical Education | 3500-3599 | 8290 | | 528,028.00 | 528,028.00 | | 514,528.00 | 514,528.00 | -2.6% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 107,309,260.00 | 107,309,260.00 | 0.00 | 65,865,454.00 | 65,865,454.00 | -38.6% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 161,503,846.00 | 161,503,846.00 | 0.00 | 109,836,611.00 | 109,836,611.00 | -32.0% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 27,238,757.00 | 27,238,757.00 | | 29,620,062.00 | 29,620,062.00 | 8.7% |
| Prior Years | 6500 | 8319 | | (1,002,049.00) | (1,002,049.00) | | 0.00 | 0.00 | -100.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 3,149,104.00 | 3,149,104.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mandated Costs Reimbursements | | 8550 | 1,383,481.00 | 0.00 | 1,383,481.00 | 1,285,742.00 | 0.00 | 1,285,742.00 | -7.1% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 7,084,775.00 | 2,687,397.00 | 9,772,172.00 | 5,635,842.00 | 2,687,397.00 | 8,323,239.00 | -14.8% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 9,540,181.00 | 9,540,181.00 | New |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|-------------------------------------------------------------|------------------|--------------|---------------------------|-----------------------|---------------------------|---------------------|-----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 547,617.00 | 547,617.00 | | 288,557.00 | 288,557.00 | -47.3% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 2,478,544.00 | 2,478,544.00 | | 2,918,212.00 | 2,918,212.00 | 17.7% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 222,049.00 | 222,049.00 | | 0.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 64,003.00 | 167,170,846.00 | 167,234,849.00 | 64,000.00 | 70,382,826.00 | 70,446,826.00 | -57.9% |
| TOTAL, OTHER STATE REVENUE | | | 8,532,259.00 | 202,492,265.00 | 211,024,524.00 | 6,985,584.00 | 115,437,235.00 | 122,422,819.00 | -42.0% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 44,101,425.00 | 44,101,425.00 | 0.00 | 44,800,582.00 | 44,800,582.00 | 1.6% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 15,800,000.00 | 15,800,000.00 | 0.00 | 15,800,000.00 | 15,800,000.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 3,038,328.00 | 0.00 | 3,038,328.00 | 2,392,992.00 | 0.00 | 2,392,992.00 | -21.2% |
| Interest | | 8660 | 1,357,038.00 | 0.00 | 1,357,038.00 | 2,000,000.00 | 100.00 | 2,000,100.00 | 47.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 37,827.00 | 0.00 | 37,827.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Interagency Services | | 8677 | 1,302,036.00 | 0.00 | 1,302,036.00 | 1,300,000.00 | 0.00 | 1,300,000.00 | -0.2% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 567,072.00 | 567,072.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 2,155,942.00 | 18,333,485.00 | 20,489,427.00 | 1,900,938.00 | 18,901,716.00 | 20,802,654.00 | 1.5% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,891,171.00 | 78,801,982.00 | 86,693,153.00 | 7,593,930.00 | 79,502,398.00 | 87,096,328.00 | 0.5% |
| TOTAL, REVENUES | | | 473,922,886.00 | 446,109,719.00 | 920,032,605.00 | 500,626,311.00 | 308,357,105.00 | 808,983,416.00 | -12.1% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 127,759,828.00 | 87,534,061.00 | 215,293,889.00 | 119,035,400.00 | 67,531,491.00 | 186,566,891.00 | -13.3% |
| Certificated Pupil Support Salaries | | 1200 | 5,708,186.00 | 13,657,359.00 | 19,365,545.00 | 6,169,765.00 | 16,098,121.00 | 22,267,886.00 | 15.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 21,585,101.00 | 4,387,775.00 | 25,972,876.00 | 21,217,611.00 | 3,863,370.00 | 25,080,981.00 | -3.4% |
| Other Certificated Salaries | | 1900 | 78,522.00 | 172,809.00 | 251,331.00 | 127,503.00 | 191,801.00 | 319,304.00 | 27.0% |
| TOTAL, CERTIFICATED SALARIES | | | 155,131,637.00 | 105,752,004.00 | 260,883,641.00 | 146,550,279.00 | 87,684,783.00 | 234,235,062.00 | -10.2% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 472,014.00 | 19,603,883.00 | 20,075,897.00 | 74,016.00 | 19,309,581.00 | 19,383,597.00 | -3.4% |
| Classified Support Salaries | | 2200 | 19,054,194.00 | 19,707,401.00 | 38,761,595.00 | 19,598,373.00 | 20,031,315.00 | 39,629,688.00 | 2.2% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|-------------------------------------------------------------|----------------|--------------|---------------------------|-----------------------|---------------------------|-----------------------|-----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 18,969,353.00 | 16,824,131.00 | 35,793,484.00 | 20,550,750.00 | 16,962,622.00 | 37,513,372.00 | 4.8% |
| Clerical, Technical and Office Salaries | | 2400 | 14,463,099.00 | 8,670,771.00 | 23,133,870.00 | 14,253,247.00 | 8,527,742.00 | 22,780,989.00 | -1.5% |
| Other Classified Salaries | | 2900 | 1,136,527.00 | 574,226.00 | 1,710,753.00 | 1,167,106.00 | 408,552.00 | 1,575,658.00 | -7.9% |
| TOTAL, CLASSIFIED SALARIES | | | 54,095,187.00 | 65,380,412.00 | 119,475,599.00 | 55,643,492.00 | 65,239,812.00 | 120,883,304.00 | 1.2% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 28,492,458.00 | 39,891,706.00 | 68,384,164.00 | 27,658,645.00 | 38,191,304.00 | 65,849,949.00 | -3.7% |
| PERS | | 3201-3202 | 12,809,256.00 | 15,385,375.00 | 28,194,631.00 | 14,054,936.00 | 17,358,718.00 | 31,413,654.00 | 11.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,069,690.00 | 6,918,701.00 | 13,988,391.00 | 6,929,856.00 | 6,979,346.00 | 13,909,202.00 | -0.6% |
| Health and Welfare Benefits | | 3401-3402 | 39,985,339.00 | 31,062,397.00 | 71,047,736.00 | 46,896,337.00 | 35,702,859.00 | 82,599,196.00 | 16.3% |
| Unemployment Insurance | | 3501-3502 | 1,911,958.00 | 1,507,221.00 | 3,419,179.00 | 1,772,542.00 | 1,309,004.00 | 3,081,546.00 | -9.9% |
| Workers' Compensation | | 3601-3602 | 7,618,992.00 | 6,153,357.00 | 13,772,349.00 | 7,249,686.00 | 5,486,707.00 | 12,736,393.00 | -7.5% |
| OPEB, Allocated | | 3701-3702 | 7,896.00 | 2,150.00 | 10,046.00 | 528,249.00 | 1,932.00 | 530,181.00 | 5,177.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,493,845.00 | 1,376,152.00 | 2,869,997.00 | 1,438,335.00 | 1,327,993.00 | 2,766,328.00 | -3.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 99,389,434.00 | 102,297,059.00 | 201,686,493.00 | 106,528,586.00 | 106,357,863.00 | 212,886,449.00 | 5.6% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 13,550,142.00 | 3,255,615.00 | 16,805,757.00 | 583,465.00 | 2,479,002.00 | 3,062,467.00 | -81.8% |
| Books and Other Reference Materials | | 4200 | 183,754.00 | 1,823,394.00 | 2,007,148.00 | 69,726.00 | 511,019.00 | 580,745.00 | -71.1% |
| Materials and Supplies | | 4300 | 14,819,590.00 | 23,607,302.00 | 38,426,892.00 | 18,857,273.00 | 26,992,061.00 | 45,849,334.00 | 19.3% |
| Noncapitalized Equipment | | 4400 | 7,172,650.00 | 7,799,579.00 | 14,972,229.00 | 10,413,263.00 | 17,222,924.00 | 27,636,187.00 | 84.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 35,726,136.00 | 36,485,890.00 | 72,212,026.00 | 29,923,727.00 | 47,205,006.00 | 77,128,733.00 | 6.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 28,977,156.00 | 28,977,156.00 | 0.00 | 23,985,995.00 | 23,985,995.00 | -17.2% |
| Travel and Conferences | | 5200 | 450,056.00 | 1,729,586.00 | 2,179,642.00 | 976,300.00 | 523,615.00 | 1,499,915.00 | -31.2% |
| Dues and Memberships | | 5300 | 608,929.00 | 265,575.00 | 874,504.00 | 239,670.00 | 65,549.00 | 305,219.00 | -65.1% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 5,487,711.00 | 7,204,334.00 | 12,692,045.00 | 5,231,294.00 | 7,213,334.00 | 12,444,628.00 | -1.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,725,042.00 | 13,140,343.00 | 14,865,385.00 | 930,406.00 | 10,993,240.00 | 11,923,646.00 | -19.8% |
| Transfers of Direct Costs | | 5710 | (5,465,972.00) | 5,465,972.00 | 0.00 | (14,581,327.00) | 14,581,327.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (893,983.00) | 952,820.00 | 58,837.00 | (1,110,079.00) | 499,788.00 | (610,291.00) | -1,137.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 44,075,380.00 | 87,791,130.00 | 131,866,510.00 | 31,338,303.00 | 62,296,812.00 | 93,635,115.00 | -29.0% |
| Communications | | 5900 | 2,251,983.00 | 28,650.00 | 2,280,633.00 | 2,863,572.00 | 33,970.00 | 2,897,542.00 | 27.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 48,239,146.00 | 145,555,566.00 | 193,794,712.00 | 25,888,139.00 | 120,193,630.00 | 146,081,769.00 | -24.6% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 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 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 859,805.00 | 2,048,500.00 | 2,908,305.00 | 68,204.00 | 600,000.00 | 668,204.00 | -77.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 628,640.00 | 2,213,577.00 | 2,842,217.00 | 198,312.00 | 3,114,073.00 | 3,312,385.00 | 16.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,488,445.00 | 4,262,077.00 | 5,750,522.00 | 266,516.00 | 3,714,073.00 | 3,980,589.00 | -30.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 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 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 20,796.00 | 0.00 | 20,796.00 | 20,796.00 | 0.00 | 20,796.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 8,428,505.00 | 8,428,505.00 | 0.00 | 6,873,063.00 | 6,873,063.00 | -18.5% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 210,560.00 | 0.00 | 210,560.00 | 107,883.00 | 0.00 | 107,883.00 | -48.8% |
| Other Debt Service - Principal | | 7439 | 5,774,874.00 | 0.00 | 5,774,874.00 | 1,987,020.00 | 0.00 | 1,987,020.00 | -65.6% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 6,006,230.00 | 8,428,505.00 | 14,434,735.00 | 2,115,699.00 | 6,873,063.00 | 8,988,762.00 | -37.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (8,679,382.00) | 8,679,382.00 | 0.00 | (6,883,524.00) | 6,883,524.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,024,973.00) | 0.00 | (1,024,973.00) | (1,366,676.00) | 0.00 | (1,366,676.00) | 33.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (9,704,355.00) | 8,679,382.00 | (1,024,973.00) | (8,250,200.00) | 6,883,524.00 | (1,366,676.00) | 33.3% |
| TOTAL, EXPENDITURES | | | 390,371,860.00 | 476,840,895.00 | 867,212,755.00 | 358,666,238.00 | 444,151,754.00 | 802,817,992.00 | -7.4% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 2,900,000.00 | 0.00 | 2,900,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 3,000,000.00 | 0.00 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 5,900,000.00 | 0.00 | 5,900,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | -49.2% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Sources | | | | | | | | | |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|----------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (88,734,171.00) | 88,734,171.00 | 0.00 | (103,864,622.00) | 103,864,622.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | (1,774.00) | 1,774.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (88,735,945.00) | 88,735,945.00 | 0.00 | (103,864,622.00) | 103,864,622.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (94,620,945.00) | 88,735,945.00 | (5,885,000.00) | (106,864,622.00) | 103,864,622.00 | (3,000,000.00) | -49.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 457,499,456.00 | 3,311,626.00 | 460,811,082.00 | 486,046,797.00 | 3,580,861.00 | 489,627,658.00 | 6.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 161,503,846.00 | 161,503,846.00 | 0.00 | 109,836,611.00 | 109,836,611.00 | -32.0% |
| 3) Other State Revenue | | 8300-8599 | 8,532,259.00 | 202,492,265.00 | 211,024,524.00 | 6,985,584.00 | 115,437,235.00 | 122,422,819.00 | -42.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,891,171.00 | 78,801,982.00 | 86,693,153.00 | 7,593,930.00 | 79,502,398.00 | 87,096,328.00 | 0.5% |
| 5) TOTAL, REVENUES | | | 473,922,886.00 | 446,109,719.00 | 920,032,605.00 | 500,626,311.00 | 308,357,105.00 | 808,983,416.00 | -12.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 210,386,495.00 | 288,926,052.00 | 499,312,547.00 | 196,832,729.00 | 245,602,785.00 | 442,435,514.00 | -11.4% |
| 2) Instruction - Related Services | 2000-2999 | | 79,221,995.00 | 79,570,607.00 | 158,792,602.00 | 77,718,858.00 | 70,239,746.00 | 147,958,604.00 | -6.8% |
| 3) Pupil Services | 3000-3999 | | 26,869,833.00 | 23,030,312.00 | 49,900,145.00 | 28,630,464.00 | 28,380,732.00 | 57,011,196.00 | 14.3% |
| 4) Ancillary Services | 4000-4999 | | 917,053.00 | 16,892,481.00 | 17,809,534.00 | 10,000.00 | 16,215,497.00 | 16,225,497.00 | -8.9% |
| 5) Community Services | 5000-5999 | | 207,104.00 | 0.00 | 207,104.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 32,721,108.00 | 17,477,642.00 | 50,198,750.00 | 23,334,487.00 | 35,457,727.00 | 58,792,214.00 | 17.1% |
| 8) Plant Services | 8000-8999 | | 34,042,042.00 | 42,515,296.00 | 76,557,338.00 | 30,024,001.00 | 41,382,204.00 | 71,406,205.00 | -6.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 6,006,230.00 | 8,428,505.00 | 14,434,735.00 | 2,115,699.00 | 6,873,063.00 | 8,988,762.00 | -37.7% |
| 10) TOTAL, EXPENDITURES | | | 390,371,860.00 | 476,840,895.00 | 867,212,755.00 | 358,666,238.00 | 444,151,754.00 | 802,817,992.00 | -7.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 83,551,026.00 | (30,731,176.00) | 52,819,850.00 | 141,960,073.00 | (135,794,649.00) | 6,165,424.00 | -88.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 5,900,000.00 | 0.00 | 5,900,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | -49.2% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (88,735,945.00) | 88,735,945.00 | 0.00 | (103,864,622.00) | 103,864,622.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (94,620,945.00) | 88,735,945.00 | (5,885,000.00) | (106,864,622.00) | 103,864,622.00 | (3,000,000.00) | -49.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,069,919.00) | 58,004,769.00 | 46,934,850.00 | 35,095,451.00 | (31,930,027.00) | 3,165,424.00 | -93.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 92,624,875.00 | 67,517,001.00 | 160,141,876.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 29.3% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 92,624,875.00 | 67,517,001.00 | 160,141,876.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 29.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 92,624,875.00 | 67,517,001.00 | 160,141,876.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 29.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 116,650,407.00 | 93,591,743.00 | 210,242,150.00 | 1.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 27,000.00 | 27,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 125,494,770.00 | 125,494,770.00 | 0.00 | 93,591,743.00 | 93,591,743.00 | -25.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 14,218,313.46 | 0.00 | 14,218,313.46 | 11,378,827.46 | 0.00 | 11,378,827.46 | -20.0% |
| Resource 0041 AB1840 Remaining Balance | 0000 | 9780 | 7,724,419.51 | | 7,724,419.51 | | | 0.00 | |
| Stale Dated Warrants Est Res 9960 | 0000 | 9780 | 718,313.46 | | 718,313.46 | | | 0.00 | |
| Resource 0040 Enrollment Stabilization 1year Remaining | 0000 | 9780 | 1,500,000.00 | | 1,500,000.00 | | | 0.00 | |
| Resource 0041 AB1840 Reserve from 0000 to make Resource whole \$10M | 0000 | 9780 | 2,275,580.49 | | 2,275,580.49 | | | 0.00 | |
| Reparations for Black Students Reserve | 0000 | 9780 | 2,000,000.00 | | 2,000,000.00 | | | 0.00 | |
| Resource 0041 AB1840 | 0000 | 9780 | | | 0.00 | 10,000,000.00 | | 10,000,000.00 | |
| Stale Dated Warrants | 0000 | 9780 | | | 0.00 | 718,313.46 | | 718,313.46 | |
| Enrollment Stabilization Remaining Balance | 0000 | 9780 | | | 0.00 | 660,514.00 | | 660,514.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 26,192,933.00 | 0.00 | 26,192,933.00 | 24,084,540.00 | 0.00 | 24,084,540.00 | -8.0% |
| Unassigned/Unappropriated Amount | | 9790 | 40,993,709.54 | 0.00 | 40,993,709.54 | 81,037,039.54 | 0.00 | 81,037,039.54 | 97.7% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|-----------------------------------------------------------------------------|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 17,429,555.00 | 0.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 6,821,547.00 | 5,155,849.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 7,391,500.00 | 4,619,850.00 |
| 6300 | Lottery: Instructional Materials | 273,005.00 | 0.00 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | 3,314,170.00 | 126,217.00 |
| 6500 | Special Education | 0.00 | 100,312.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 1,200,000.00 | 1,200,000.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 9,808,647.00 | 9,808,647.00 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 3,149,104.00 | 0.00 |
| 7085 | Learning Communities for School Success Program | 0.00 | 23,714.00 |
| 7412 | A-G Access/Success Grant | 2,045,390.00 | 1,161,354.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 639,426.00 | 436,011.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 804,011.00 | 357,408.00 |
| 7435 | Learning Recovery Emergency Block Grant | 54,063,293.00 | 51,792,790.00 |
| 7810 | Other Restricted State | 2.00 | 2.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 199,906.00 | 805,819.00 |
| 8210 | Student Activity Funds | 746,272.00 | 806,172.00 |
| 9010 | Other Restricted Local | 17,608,942.00 | 17,197,598.00 |
| Total, Restricted Balance | | 125,494,770.00 | 93,591,743.00 |



Form 11

Adult Education Fund

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 222,972.00 | 222,910.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,801,715.00 | 3,018,013.00 | 7.7% |
| 4) Other Local Revenue | | 8600-8799 | 64,504.00 | 65,500.00 | 1.5% |
| 5) TOTAL, REVENUES | | | 3,089,191.00 | 3,306,423.00 | 7.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,545,659.00 | 1,324,133.00 | -14.3% |
| 2) Classified Salaries | | 2000-2999 | 480,818.00 | 520,516.00 | 8.3% |
| 3) Employee Benefits | | 3000-3999 | 1,109,897.00 | 1,050,669.00 | -5.3% |
| 4) Books and Supplies | | 4000-4999 | 53,170.00 | 55,963.00 | 5.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 286,683.00 | 267,300.00 | -6.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 128,526.00 | 86,200.00 | -32.9% |
| 9) TOTAL, EXPENDITURES | | | 3,604,753.00 | 3,304,781.00 | -8.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (515,562.00) | 1,642.00 | -100.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (515,562.00) | 1,642.00 | -100.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,326,154.00 | 810,592.00 | -38.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,326,154.00 | 810,592.00 | -38.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,326,154.00 | 810,592.00 | -38.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 810,592.00 | 812,234.00 | 0.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 810,592.00 | 812,234.00 | 0.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,236,457.34 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | | | | |
| | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | | | | |
| | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | | | | |
| | | 9290 | 94,048.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,330,505.34 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 1,330,505.34 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | | | | |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 222,972.00 | 222,910.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 222,972.00 | 222,910.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 2,672,168.00 | 2,897,406.00 | 8.4% |
| All Other State Revenue | All Other | 8590 | 129,547.00 | 120,607.00 | -6.9% |
| TOTAL, OTHER STATE REVENUE | | | 2,801,715.00 | 3,018,013.00 | 7.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,504.00 | 5,500.00 | 22.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 60,000.00 | 60,000.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 64,504.00 | 65,500.00 | 1.5% |
| TOTAL, REVENUES | | | 3,089,191.00 | 3,306,423.00 | 7.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,213,756.00 | 1,035,098.00 | -14.7% |
| Certificated Pupil Support Salaries | | 1200 | 18,881.00 | 0.00 | -100.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 313,022.00 | 289,035.00 | -7.7% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, CERTIFICATED SALARIES | | | 1,545,659.00 | 1,324,133.00 | -14.3% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 95,962.00 | 48,592.00 | -49.4% |
| Classified Support Salaries | | 2200 | 65,000.00 | 95,691.00 | 47.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 319,856.00 | 376,233.00 | 17.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 480,818.00 | 520,516.00 | 8.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 409,558.00 | 364,669.00 | -11.0% |
| PERS | | 3201-3202 | 101,983.00 | 147,747.00 | 44.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 92,826.00 | 62,122.00 | -33.1% |
| Health and Welfare Benefits | | 3401-3402 | 399,614.00 | 382,053.00 | -4.4% |
| Unemployment Insurance | | 3501-3502 | 20,389.00 | 17,973.00 | -11.8% |
| Workers' Compensation | | 3601-3602 | 75,419.00 | 65,807.00 | -12.7% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 10,108.00 | 10,298.00 | 1.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,109,897.00 | 1,050,669.00 | -5.3% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 47,800.00 | 54,363.00 | 13.7% |
| Noncapitalized Equipment | | 4400 | 5,370.00 | 1,600.00 | -70.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 53,170.00 | 55,963.00 | 5.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 31,000.00 | 12,500.00 | -59.7% |
| Dues and Memberships | | 5300 | 3,000.00 | 3,000.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 55,300.00 | 57,800.00 | 4.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 4,000.00 | 9,000.00 | 125.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 193,383.00 | 185,000.00 | -4.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 286,683.00 | 267,300.00 | -6.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | | | | |
| Other Debt Service - Principal | | 7438 | 0.00 | 0.00 | 0.0% |
| | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 128,526.00 | 86,200.00 | -32.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 128,526.00 | 86,200.00 | -32.9% |
| TOTAL, EXPENDITURES | | | 3,604,753.00 | 3,304,781.00 | -8.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 222,972.00 | 222,910.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,801,715.00 | 3,018,013.00 | 7.7% |
| 4) Other Local Revenue | | 8600-8799 | 64,504.00 | 65,500.00 | 1.5% |
| 5) TOTAL, REVENUES | | | 3,089,191.00 | 3,306,423.00 | 7.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,319,217.00 | 1,968,718.00 | -15.1% |
| 2) Instruction - Related Services | 2000-2999 | | 1,157,010.00 | 1,249,863.00 | 8.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 128,526.00 | 86,200.00 | -32.9% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,604,753.00 | 3,304,781.00 | -8.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (515,562.00) | 1,642.00 | -100.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (515,562.00) | 1,642.00 | -100.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,326,154.00 | 810,592.00 | -38.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,326,154.00 | 810,592.00 | -38.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,326,154.00 | 810,592.00 | -38.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 810,592.00 | 812,234.00 | 0.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 810,592.00 | 812,234.00 | 0.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|--------------------------------------|---------------------------------|-------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 48,794.00 | 48,794.00 |
| 6391 | Adult Education Program | 71,564.00 | 94,741.00 |
| 9010 | Other Restricted Local | 690,234.00 | 668,699.00 |
| Total, Restricted Balance | | 810,592.00 | 812,234.00 |



Form 12

Child Development Fund

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,017,825.00 | 1,083,310.00 | -46.3% |
| 3) Other State Revenue | | 8300-8599 | 22,351,640.00 | 22,399,381.00 | 0.2% |
| 4) Other Local Revenue | | 8600-8799 | 500,963.00 | 477,000.00 | -4.8% |
| 5) TOTAL, REVENUES | | | 24,870,428.00 | 23,959,691.00 | -3.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,642,083.00 | 5,543,568.00 | -1.7% |
| 2) Classified Salaries | | 2000-2999 | 5,266,558.00 | 5,720,975.00 | 8.6% |
| 3) Employee Benefits | | 3000-3999 | 6,813,440.00 | 7,833,171.00 | 15.0% |
| 4) Books and Supplies | | 4000-4999 | 3,238,525.00 | 266,460.00 | -91.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,468,930.00 | 3,658,527.00 | 5.5% |
| 6) Capital Outlay | | 6000-6999 | 1,643,420.00 | 200,000.00 | -87.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 494,814.00 | 666,990.00 | 34.8% |
| 9) TOTAL, EXPENDITURES | | | 26,567,770.00 | 23,889,691.00 | -10.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,697,342.00) | 70,000.00 | -104.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,697,342.00) | 70,000.00 | -104.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,026,229.00 | 2,328,887.00 | -42.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,026,229.00 | 2,328,887.00 | -42.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,026,229.00 | 2,328,887.00 | -42.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| 2,328,887.00 2,398,887.00 3.0% | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,328,887.00 | 2,398,887.00 | 3.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 6,104,293.96 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 267,637.90 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 417,588.77 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 6,789,520.63 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 6,789,520.63 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,017,825.00 | 1,083,310.00 | -46.3% |
| TOTAL, FEDERAL REVENUE | | | 2,017,825.00 | 1,083,310.00 | -46.3% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 19,509,082.00 | 20,125,084.00 | 3.2% |
| All Other State Revenue | All Other | 8590 | 2,842,558.00 | 2,274,297.00 | -20.0% |
| TOTAL, OTHER STATE REVENUE | | | 22,351,640.00 | 22,399,381.00 | 0.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 56,013.00 | 70,000.00 | 25.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 192,950.00 | 180,000.00 | -6.7% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 252,000.00 | 227,000.00 | -9.9% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 500,963.00 | 477,000.00 | -4.8% |
| TOTAL, REVENUES | | | 24,870,428.00 | 23,959,691.00 | -3.7% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,276,495.00 | 4,400,053.00 | 2.9% |
| Certificated Pupil Support Salaries | | 1200 | 133,676.00 | 0.00 | -100.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,231,912.00 | 1,143,515.00 | -7.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 5,642,083.00 | 5,543,568.00 | -1.7% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 3,992,072.00 | 4,289,785.00 | 7.5% |
| Classified Support Salaries | | 2200 | 1,659.00 | 3,500.00 | 111.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 626,306.00 | 479,859.00 | -23.4% |
| Clerical, Technical and Office Salaries | | 2400 | 646,521.00 | 947,831.00 | 46.6% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-------------------------------------------------------------------|----------------|--------------|---------------------------|----------------------|--------------------|
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 5,266,558.00 | 5,720,975.00 | 8.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 1,155,852.00 | 1,227,060.00 | 6.2% |
| PERS | | 3201-3202 | 1,503,688.00 | 1,668,550.00 | 11.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 572,660.00 | 634,677.00 | 10.8% |
| Health and Welfare Benefits | | 3401-3402 | 3,036,391.00 | 3,729,487.00 | 22.8% |
| Unemployment Insurance | | 3501-3502 | 102,089.00 | 99,740.00 | -2.3% |
| Workers' Compensation | | 3601-3602 | 384,751.00 | 413,800.00 | 7.6% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 58,009.00 | 59,857.00 | 3.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,813,440.00 | 7,833,171.00 | 15.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 178,858.00 | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 8,000.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 3,016,005.00 | 242,460.00 | -92.0% |
| Noncapitalized Equipment | | 4400 | 35,662.00 | 24,000.00 | -32.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,238,525.00 | 266,460.00 | -91.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 1,385,067.00 | New |
| Travel and Conferences | | 5200 | 8,000.00 | 7,000.00 | -12.5% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 330,067.00 | 316,000.00 | -4.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 6,703.00 | 2,710.00 | -59.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,390,124.00 | 1,470,376.00 | 5.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,734,036.00 | 477,374.00 | -72.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,468,930.00 | 3,658,527.00 | 5.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 685,373.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 952,047.00 | 200,000.00 | -79.0% |
| Equipment | | 6400 | 6,000.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,643,420.00 | 200,000.00 | -87.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 494,814.00 | 666,990.00 | 34.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 494,814.00 | 666,990.00 | 34.8% |
| TOTAL, EXPENDITURES | | | 26,567,770.00 | 23,889,691.00 | -10.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,017,825.00 | 1,083,310.00 | -46.3% |
| 3) Other State Revenue | | 8300-8599 | 22,351,640.00 | 22,399,381.00 | 0.2% |
| 4) Other Local Revenue | | 8600-8799 | 500,963.00 | 477,000.00 | -4.8% |
| 5) TOTAL, REVENUES | | | 24,870,428.00 | 23,959,691.00 | -3.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 18,328,506.00 | 17,162,603.00 | -6.4% |
| 2) Instruction - Related Services | 2000-2999 | | 5,776,963.00 | 5,544,098.00 | -4.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 494,814.00 | 666,990.00 | 34.8% |
| 8) Plant Services | 8000-8999 | | 1,967,487.00 | 516,000.00 | -73.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 26,567,770.00 | 23,889,691.00 | -10.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,697,342.00) | 70,000.00 | -104.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,697,342.00) | 70,000.00 | -104.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,026,229.00 | 2,328,887.00 | -42.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,026,229.00 | 2,328,887.00 | -42.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,026,229.00 | 2,328,887.00 | -42.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,328,887.00 | 2,398,887.00 | 3.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,328,887.00 | 2,398,887.00 | 3.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|--------------------------------------------------------------------------------------------|---------------------------------|-------------------|
| 6129 | Child Development: Center-Based Reserve Account for Department of Social Services Programs | 417,189.00 | 417,189.00 |
| 6130 | Child Development: Center-Based Reserve Account | 1,900,774.00 | 1,900,774.00 |
| 9010 | Other Restricted Local | 10,924.00 | 80,924.00 |
| Total, Restricted Balance | | 2,328,887.00 | 2,398,887.00 |



Form 13
Cafeteria Special
Revenue Fund

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 21,129,921.00 | 21,412,695.00 | 1.3% |
| 3) Other State Revenue | | 8300-8599 | 7,233,998.00 | 7,450,970.00 | 3.0% |
| 4) Other Local Revenue | | 8600-8799 | 248,816.00 | 327,683.00 | 31.7% |
| 5) TOTAL, REVENUES | | | 28,612,735.00 | 29,191,348.00 | 2.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 7,044,862.00 | 7,984,500.00 | 13.3% |
| 3) Employee Benefits | | 3000-3999 | 4,686,096.00 | 5,938,914.00 | 26.7% |
| 4) Books and Supplies | | 4000-4999 | 14,522,707.00 | 18,200,851.00 | 25.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | (532,749.00) | 9,915.00 | -101.9% |
| 6) Capital Outlay | | 6000-6999 | 281,688.00 | 2,350,000.00 | 734.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 401,634.00 | 613,486.00 | 52.7% |
| 9) TOTAL, EXPENDITURES | | | 26,404,238.00 | 35,097,666.00 | 32.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,208,497.00 | (5,906,318.00) | -367.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,208,497.00 | (5,906,318.00) | -367.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,279,792.00 | 31,488,289.00 | 7.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,279,792.00 | 31,488,289.00 | 7.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,279,792.00 | 31,488,289.00 | 7.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 31,488,289.00 | 25,581,971.00 | -18.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 31,488,289.00 | 25,581,971.00 | -18.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 31,426,159.29 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (815,294.00) | | |
| b) in Banks | | 9120 | 1,710.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 30,612,575.29 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 30,612,575.29 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 21,129,921.00 | 21,412,695.00 | 1.3% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 21,129,921.00 | 21,412,695.00 | 1.3% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 7,081,748.00 | 7,427,749.00 | 4.9% |
| All Other State Revenue | | 8590 | 152,250.00 | 23,221.00 | -84.7% |
| TOTAL, OTHER STATE REVENUE | | | 7,233,998.00 | 7,450,970.00 | 3.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 8,206.00 | 26,144.00 | 218.6% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 228,110.00 | 300,000.00 | 31.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 12,500.00 | 1,539.00 | -87.7% |
| TOTAL, OTHER LOCAL REVENUE | | | 248,816.00 | 327,683.00 | 31.7% |
| TOTAL, REVENUES | | | 28,612,735.00 | 29,191,348.00 | 2.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 5,181,032.00 | 5,788,675.00 | 11.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,514,499.00 | 1,873,342.00 | 23.7% |
| Clerical, Technical and Office Salaries | | 2400 | 349,331.00 | 322,483.00 | -7.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 7,044,862.00 | 7,984,500.00 | 13.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 78,312.00 | 75,428.00 | -3.7% |
| PERS | | 3201-3202 | 1,466,960.00 | 1,889,056.00 | 28.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 498,591.00 | 575,483.00 | 15.4% |
| Health and Welfare Benefits | | 3401-3402 | 2,101,320.00 | 2,797,180.00 | 33.1% |
| Unemployment Insurance | | 3501-3502 | 61,766.00 | 72,198.00 | 16.9% |
| Workers' Compensation | | 3601-3602 | 250,146.00 | 286,644.00 | 14.6% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 229,001.00 | 242,925.00 | 6.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,686,096.00 | 5,938,914.00 | 26.7% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,201,095.00 | 5,649,764.00 | 156.7% |
| Noncapitalized Equipment | | 4400 | 174,413.00 | 230,000.00 | 31.9% |
| Food | | 4700 | 12,147,199.00 | 12,321,087.00 | 1.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 14,522,707.00 | 18,200,851.00 | 25.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 30,500.00 | 45,000.00 | 47.5% |
| Dues and Memberships | | 5300 | 3,000.00 | 3,000.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 349,766.00 | 350,000.00 | 0.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (1,452,961.00) | (869,085.00) | -40.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 535,946.00 | 480,000.00 | -10.4% |
| Communications | | 5900 | 1,000.00 | 1,000.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | (532,749.00) | 9,915.00 | -101.9% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 10,000.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 271,688.00 | 2,350,000.00 | 765.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 281,688.00 | 2,350,000.00 | 734.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 401,634.00 | 613,486.00 | 52.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 401,634.00 | 613,486.00 | 52.7% |
| TOTAL, EXPENDITURES | | | 26,404,236.00 | 35,097,666.00 | 32.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 21,129,921.00 | 21,412,695.00 | 1.3% |
| 3) Other State Revenue | | 8300-8599 | 7,233,998.00 | 7,450,970.00 | 3.0% |
| 4) Other Local Revenue | | 8600-8799 | 248,816.00 | 327,683.00 | 31.7% |
| 5) TOTAL, REVENUES | | | 28,612,735.00 | 29,191,348.00 | 2.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 25,992,604.00 | 34,484,180.00 | 32.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 401,634.00 | 613,486.00 | 52.7% |
| 8) Plant Services | 8000-8999 | | 10,000.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 26,404,238.00 | 35,097,666.00 | 32.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,208,497.00 | (5,906,318.00) | -367.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,208,497.00 | (5,906,318.00) | -367.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,279,792.00 | 31,488,289.00 | 7.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,279,792.00 | 31,488,289.00 | 7.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,279,792.00 | 31,488,289.00 | 7.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,488,289.00 | 25,581,971.00 | -18.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 31,488,289.00 | 25,581,971.00 | -18.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 24,048,088.00 | 17,841,770.00 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 7,434,013.00 | 7,434,013.00 |
| 9010 | Other Restricted Local | 6,188.00 | 306,188.00 |
| Total, Restricted Balance | | 31,488,289.00 | 25,581,971.00 |



Form 14
Deferred Maintenance
Fund

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 47,495.00 | 60,000.00 | 26.3% |
| 5) TOTAL, REVENUES | | | 47,495.00 | 60,000.00 | 26.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 8,266,500.00 | 4,309,268.00 | -47.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 8,266,500.00 | 4,309,268.00 | -47.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (8,219,005.00) | (4,249,268.00) | -48.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,000,000.00 | 3,000,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 3,000,000.00 | 3,000,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,219,005.00) | (1,249,268.00) | -76.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,468,273.00 | 1,249,268.00 | -80.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,468,273.00 | 1,249,268.00 | -80.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,468,273.00 | 1,249,268.00 | -80.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,249,268.00 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,249,268.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 7,431,229.32 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 7,431,229.32 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 7,431,229.32 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 47,495.00 | 60,000.00 | 26.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 47,495.00 | 60,000.00 | 26.3% |
| TOTAL, REVENUES | | | 47,495.00 | 60,000.00 | 26.3% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 8,266,500.00 | 4,309,268.00 | -47.9% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 8,266,500.00 | 4,309,268.00 | -47.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 8,266,500.00 | 4,309,268.00 | -47.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 3,000,000.00 | 3,000,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 3,000,000.00 | 3,000,000.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 3,000,000.00 | 3,000,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 47,495.00 | 60,000.00 | 26.3% |
| 5) TOTAL, REVENUES | | | 47,495.00 | 60,000.00 | 26.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 8,266,500.00 | 4,309,268.00 | -47.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,266,500.00 | 4,309,268.00 | -47.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (8,219,005.00) | (4,249,268.00) | -48.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,000,000.00 | 3,000,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 3,000,000.00 | 3,000,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,219,005.00) | (1,249,268.00) | -76.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,468,273.00 | 1,249,268.00 | -80.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,468,273.00 | 1,249,268.00 | -80.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,468,273.00 | 1,249,268.00 | -80.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,249,268.00 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,249,268.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| | Resource | Description | 2022-23 | 2023-24 |
|---------------------------|----------|------------------------|----------------------|---------|
| | | | Estimated Actuals | Budget |
| | 9010 | Other Restricted Local | 1,249,268.00 | 0.00 |
| Total, Restricted Balance | | | 1,249,268.00 | 0.00 |



Form 21 Building Fund

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|----------------------|---------------------------|-----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,286.00 | 9,717.00 | 4.6% |
| 4) Other Local Revenue | | 8600-8799 | 1,833,147.00 | 1,102,000.00 | -39.9% |
| 5) TOTAL, REVENUES | | | 1,842,433.00 | 1,111,717.00 | -39.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,512,169.00 | 3,433,069.00 | -2.3% |
| 3) Employee Benefits | | 3000-3999 | 1,722,620.00 | 1,768,371.00 | 2.7% |
| 4) Books and Supplies | | 4000-4999 | 839,523.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,985,546.00 | 1,310,860.00 | -34.0% |
| 6) Capital Outlay | | 6000-6999 | 97,776,028.00 | 65,300,000.00 | -33.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 105,835,886.00 | 71,812,300.00 | -32.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (103,993,453.00) | (70,700,583.00) | -32.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (103,993,453.00) | (70,700,583.00) | -32.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 232,455,031.00 | 128,461,578.00 | -44.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 232,455,031.00 | 128,461,578.00 | -44.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 232,455,031.00 | 128,461,578.00 | -44.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 128,461,578.00 | 57,760,995.00 | -55.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 128,461,578.00 | 57,760,995.00 | -55.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 179,941,987.84 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (7,117,901.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 172,824,086.84 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | (6,225.00) | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | (6,225.00) | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 172,830,311.84 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 9,286.00 | 9,717.00 | 4.6% |
| TOTAL, OTHER STATE REVENUE | | | 9,286.00 | 9,717.00 | 4.6% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,779,956.00 | 1,102,000.00 | -38.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 53,191.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,833,147.00 | 1,102,000.00 | -39.9% |
| TOTAL, REVENUES | | | 1,842,433.00 | 1,111,717.00 | -39.7% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,147,674.00 | 3,056,095.00 | -2.9% |
| Clerical, Technical and Office Salaries | | 2400 | 364,495.00 | 376,974.00 | 3.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|------------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, CLASSIFIED SALARIES | | | 3,512,169.00 | 3,433,069.00 | -2.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 30,780.00 | 31,210.00 | 1.4% |
| PERS | | 3201-3202 | 796,553.00 | 826,350.00 | 3.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 250,296.00 | 250,662.00 | 0.1% |
| Health and Welfare Benefits | | 3401-3402 | 467,391.00 | 490,164.00 | 4.9% |
| Unemployment Insurance | | 3501-3502 | 33,255.00 | 31,908.00 | -4.1% |
| Workers' Compensation | | 3601-3602 | 126,087.00 | 123,247.00 | -2.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 18,258.00 | 14,830.00 | -18.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,722,620.00 | 1,768,371.00 | 2.7% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 839,523.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 839,523.00 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,062,731.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 920,315.00 | 1,310,860.00 | 42.4% |
| Communications | | 5900 | 2,500.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,985,546.00 | 1,310,860.00 | -34.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 10,056.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 97,765,972.00 | 65,300,000.00 | -33.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 97,776,028.00 | 65,300,000.00 | -33.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 105,835,886.00 | 71,812,300.00 | -32.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|-----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,286.00 | 9,717.00 | 4.6% |
| 4) Other Local Revenue | | 8600-8799 | 1,833,147.00 | 1,102,000.00 | -39.9% |
| 5) TOTAL, REVENUES | | | 1,842,433.00 | 1,111,717.00 | -39.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 105,835,886.00 | 71,812,300.00 | -32.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 105,835,886.00 | 71,812,300.00 | -32.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (103,993,453.00) | (70,700,583.00) | -32.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (103,993,453.00) | (70,700,583.00) | -32.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 232,455,031.00 | 128,461,578.00 | -44.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 232,455,031.00 | 128,461,578.00 | -44.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 232,455,031.00 | 128,461,578.00 | -44.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 128,461,578.00 | 57,760,995.00 | -55.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 128,461,578.00 | 57,760,995.00 | -55.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 128,461,578.00 | 57,760,995.00 |
| Total, Restricted Balance | | 128,461,578.00 | 57,760,995.00 |



Form 25

Capital Facilities Fund

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,152,748.00 | 2,580,000.00 | -58.1% |
| 5) TOTAL, REVENUES | | | 6,152,748.00 | 2,580,000.00 | -58.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 5,862,126.00 | 4,000,000.00 | -31.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,862,126.00 | 4,000,000.00 | -31.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 290,622.00 | (1,420,000.00) | -588.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 290,622.00 | (1,420,000.00) | -588.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,486,329.00 | 17,776,951.00 | 1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,486,329.00 | 17,776,951.00 | 1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,486,329.00 | 17,776,951.00 | 1.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,776,951.00 | 16,356,951.00 | -8.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 17,776,951.00 | 16,356,951.00 | -8.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 19,061,679.28 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 19,061,679.28 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 479,364.72 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 479,364.72 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 18,582,314.56 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | | 8575 | 0.00 | 0.00 |
| Other Subventions/In-Lieu Taxes | | | 8576 | 0.00 | 0.00 |
| All Other State Revenue | | | 8590 | 0.00 | 0.00 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | | 8615 | 0.00 | 0.00 |
| Unsecured Roll | | | 8616 | 0.00 | 0.00 |
| Prior Years' Taxes | | | 8617 | 0.00 | 0.00 |
| Supplemental Taxes | | | 8618 | 0.00 | 0.00 |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | | 8621 | 0.00 | 0.00 |
| Other | | | 8622 | 0.00 | 0.00 |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | 8625 | 0.00 | 0.00 |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | 8629 | 0.00 | 0.00 |
| Sales | | | | | |
| Sale of Equipment/Supplies | | | 8631 | 0.00 | 0.00 |
| Interest | | | 8660 | 152,748.00 | 180,000.00 |
| Net Increase (Decrease) in the Fair Value of Investments | | | 8662 | 0.00 | 0.00 |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | | 8681 | 6,000,000.00 | 2,400,000.00 |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | | 8699 | 0.00 | 0.00 |
| All Other Transfers In from All Others | | | 8799 | 0.00 | 0.00 |
| TOTAL, OTHER LOCAL REVENUE | | | 6,152,748.00 | 2,580,000.00 | -58.1% |
| TOTAL, REVENUES | | | 6,152,748.00 | 2,580,000.00 | -58.1% |
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | | 1900 | 0.00 | 0.00 |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | | 2200 | 0.00 | 0.00 |
| Classified Supervisors' and Administrators' Salaries | | | 2300 | 0.00 | 0.00 |
| Clerical, Technical and Office Salaries | | | 2400 | 0.00 | 0.00 |
| Other Classified Salaries | | | 2900 | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|------------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,862,126.00 | 4,000,000.00 | -31.8% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 5,862,126.00 | 4,000,000.00 | -31.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 5,862,126.00 | 4,000,000.00 | -31.8% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,152,748.00 | 2,580,000.00 | -58.1% |
| 5) TOTAL, REVENUES | | | 6,152,748.00 | 2,580,000.00 | -58.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 5,862,126.00 | 4,000,000.00 | -31.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,862,126.00 | 4,000,000.00 | -31.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 290,622.00 | (1,420,000.00) | -588.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 290,622.00 | (1,420,000.00) | -588.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,486,329.00 | 17,776,951.00 | 1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,486,329.00 | 17,776,951.00 | 1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,486,329.00 | 17,776,951.00 | 1.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,776,951.00 | 16,356,951.00 | -8.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 17,776,951.00 | 16,356,951.00 | -8.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 17,776,951.00 | 16,356,951.00 |
| Total, Restricted Balance | | 17,776,951.00 | 16,356,951.00 |



Form 35
County School Facilities
Fund

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 104,819.00 | 120,000.00 | 14.5% |
| 5) TOTAL, REVENUES | | | 104,819.00 | 120,000.00 | 14.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 158,405.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 4,640,672.00 | 2,400,000.00 | -48.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,799,077.00 | 2,400,000.00 | -50.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,694,258.00) | (2,280,000.00) | -51.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,694,258.00) | (2,280,000.00) | -51.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,974,695.00 | 7,280,437.00 | -39.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,974,695.00 | 7,280,437.00 | -39.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,974,695.00 | 7,280,437.00 | -39.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,280,437.00 | 5,000,437.00 | -31.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 7,280,437.00 | 5,000,437.00 | -31.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 11,124,799.68 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 11,124,799.68 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 11,124,799.68 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 100,322.00 | 120,000.00 | 19.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 4,497.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 104,819.00 | 120,000.00 | 14.5% |
| TOTAL, REVENUES | | | 104,819.00 | 120,000.00 | 14.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|------------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| Noncapitalized Equipment | | 4400 | 158,405.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 158,405.00 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 4,499,077.00 | 2,400,000.00 | -46.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 141,595.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 4,640,672.00 | 2,400,000.00 | -48.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 4,799,077.00 | 2,400,000.00 | -50.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 104,819.00 | 120,000.00 | 14.5% |
| 5) TOTAL, REVENUES | | | 104,819.00 | 120,000.00 | 14.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 4,799,077.00 | 2,400,000.00 | -50.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,799,077.00 | 2,400,000.00 | -50.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (4,694,258.00) | (2,280,000.00) | -51.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (4,694,258.00) | (2,280,000.00) | -51.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,974,695.00 | 7,280,437.00 | -39.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,974,695.00 | 7,280,437.00 | -39.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,974,695.00 | 7,280,437.00 | -39.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,280,437.00 | 5,000,437.00 | -31.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 7,280,437.00 | 5,000,437.00 | -31.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|----------------------------------|---------------------------------|-------------------|
| 7710 | State School Facilities Projects | 7,275,440.00 | 4,995,440.00 |
| 9010 | Other Restricted Local | 4,997.00 | 4,997.00 |
| Total, Restricted Balance | | 7,280,437.00 | 5,000,437.00 |



Form 40
Special Reserve fund for
Capital Outlay Projects

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,733.00 | 7,500.00 | 11.4% |
| 5) TOTAL, REVENUES | | | 6,733.00 | 7,500.00 | 11.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 81,732.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 489,806.00 | 1,000,000.00 | 104.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 571,538.00 | 1,000,000.00 | 75.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (564,805.00) | (992,500.00) | 75.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,900,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,900,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,335,195.00 | (992,500.00) | -142.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 747,683.00 | 3,082,878.00 | 312.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 747,683.00 | 3,082,878.00 | 312.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 747,683.00 | 3,082,878.00 | 312.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,082,878.00 | 2,090,378.00 | -32.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,082,878.00 | 2,090,378.00 | -32.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,384,827.64 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 3,384,827.64 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 3,384,827.64 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,233.00 | 7,500.00 | 20.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 500.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,733.00 | 7,500.00 | 11.4% |
| TOTAL, REVENUES | | | 6,733.00 | 7,500.00 | 11.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|------------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 37,489.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 44,243.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 81,732.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 489,806.00 | 1,000,000.00 | 104.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 489,806.00 | 1,000,000.00 | 104.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 571,538.00 | 1,000,000.00 | 75.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: Special Reserve Fund From: General Fund/CSSF | | 8912 | 2,900,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,900,000.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: Special Reserve Fund To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 2,900,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,733.00 | 7,500.00 | 11.4% |
| 5) TOTAL, REVENUES | | | 6,733.00 | 7,500.00 | 11.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 571,538.00 | 1,000,000.00 | 75.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 571,538.00 | 1,000,000.00 | 75.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (564,805.00) | (992,500.00) | 75.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,900,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,900,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 2,335,195.00 | (992,500.00) | -142.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 747,683.00 | 3,082,878.00 | 312.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 747,683.00 | 3,082,878.00 | 312.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 747,683.00 | 3,082,878.00 | 312.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,082,878.00 | 2,090,378.00 | -32.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,082,878.00 | 2,090,378.00 | -32.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 7810 | Other Restricted State | 175,416.00 | 175,416.00 |
| 9010 | Other Restricted Local | 2,907,462.00 | 1,914,962.00 |
| Total, Restricted Balance | | 3,082,878.00 | 2,090,378.00 |



Form 51

Bond Interest and Redemption Fund

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,162,060.00 | 1,095,820.00 | -5.7% |
| 3) Other State Revenue | | 8300-8599 | 453,000.00 | 453,000.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 96,972,556.00 | 106,564,334.00 | 9.9% |
| 5) TOTAL, REVENUES | | | 98,587,616.00 | 108,113,154.00 | 9.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 111,808,607.00 | 104,841,339.00 | -6.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 111,808,607.00 | 104,841,339.00 | -6.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,220,991.00) | 3,271,815.00 | -124.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (13,220,991.00) | 3,271,815.00 | -124.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 131,168,428.00 | 117,947,437.00 | -10.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 131,168,428.00 | 117,947,437.00 | -10.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 131,168,428.00 | 117,947,437.00 | -10.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 117,947,437.00 | 121,219,252.00 | 2.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 7400 | | 9740 | 117,947,437.00 | 121,219,252.00 | 2.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 146,557,563.69 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference | |
|------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|-------|
| 4) Due from Grantor Government | | 9290 | 0.00 | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | | |
| 6) Stores | | 9320 | 0.00 | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | | |
| 8) Other Current Assets | | 9340 | 0.00 | | | |
| 9) Lease Receivable | | 9380 | 0.00 | | | |
| 10) TOTAL, ASSETS | | | 146,557,563.69 | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | | |
| I. LIABILITIES | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | | |
| 4) Current Loans | | 9640 | 0.00 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | | |
| K. FUND EQUITY | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 146,557,563.69 | | | |
| FEDERAL REVENUE | | | | | | |
| All Other Federal Revenue | | 8290 | 1,162,060.00 | 1,095,820.00 | -5.7% | |
| TOTAL, FEDERAL REVENUE | | | 1,162,060.00 | 1,095,820.00 | -5.7% | |
| OTHER STATE REVENUE | | | | | | |
| Tax Relief Subventions | | | | | | |
| Voted Indebtedness Levies | | | | | | |
| Homeowners' Exemptions | | | 8571 | 453,000.00 | 453,000.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | | 453,000.00 | 453,000.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | |
| Other Local Revenue | | | | | | |
| County and District Taxes | | | | | | |
| Voted Indebtedness Levies | | | | | | |
| Secured Roll | | | 8611 | 84,565,491.00 | 94,157,269.00 | 11.3% |
| Unsecured Roll | | | 8612 | 4,200,000.00 | 4,200,000.00 | 0.0% |
| Prior Years' Taxes | | | 8613 | 1,100,000.00 | 1,100,000.00 | 0.0% |
| Supplemental Taxes | | | 8614 | 3,000,000.00 | 3,000,000.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | | 8660 | 1,062,850.00 | 1,062,850.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | |
| All Other Local Revenue | | | 8699 | 3,044,215.00 | 3,044,215.00 | 0.0% |
| All Other Transfers In from All Others | | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | | 96,972,556.00 | 106,564,334.00 | 9.9% |
| TOTAL, REVENUES | | | | 98,587,616.00 | 108,113,154.00 | 9.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | |
| Debt Service | | | | | | |
| Bond Redemptions | | | 7433 | 65,189,215.00 | 60,844,215.00 | -6.7% |
| Bond Interest and Other Service Charges | | | 7434 | 46,619,392.00 | 43,997,124.00 | -5.6% |
| Debt Service - Interest | | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | 111,808,607.00 | 104,841,339.00 | -6.2% |
| TOTAL, EXPENDITURES | | | | 111,808,607.00 | 104,841,339.00 | -6.2% |
| INTERFUND TRANSFERS | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | |
| Other Authorized Interfund Transfers In | | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | |
| From: Bond Interest and Redemption Fund To: General Fund | | | 7614 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,162,060.00 | 1,095,820.00 | -5.7% |
| 3) Other State Revenue | | 8300-8599 | 453,000.00 | 453,000.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 96,972,556.00 | 106,564,334.00 | 9.9% |
| 5) TOTAL, REVENUES | | | 98,587,616.00 | 108,113,154.00 | 9.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 111,808,607.00 | 104,841,339.00 | -6.2% |
| 10) TOTAL, EXPENDITURES | | | 111,808,607.00 | 104,841,339.00 | -6.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (13,220,991.00) | 3,271,815.00 | -124.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (13,220,991.00) | 3,271,815.00 | -124.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 131,168,428.00 | 117,947,437.00 | -10.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 131,168,428.00 | 117,947,437.00 | -10.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 131,168,428.00 | 117,947,437.00 | -10.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 117,947,437.00 | 121,219,252.00 | 2.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 117,947,437.00 | 121,219,252.00 | 2.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 117,947,437.00 | 121,219,252.00 |
| Total, Restricted Balance | | 117,947,437.00 | 121,219,252.00 |



Form 67 Self-Insurance Fund

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-----------------------------------------------------------------------------------------------------------|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19,746,771.00 | 19,224,353.00 | -2.6% |
| 5) TOTAL, REVENUES | | | 19,746,771.00 | 19,224,353.00 | -2.6% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,162,531.00 | 1,072,515.00 | -7.7% |
| 3) Employee Benefits | | 3000-3999 | 546,277.00 | 552,451.00 | 1.1% |
| 4) Books and Supplies | | 4000-4999 | 157,288.00 | 80,380.00 | -48.9% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 23,429,148.00 | 22,855,715.00 | -2.4% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 25,295,244.00 | 24,561,061.00 | -2.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,548,473.00) | (5,336,708.00) | -3.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (5,548,473.00) | (5,336,708.00) | -3.8% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 19,903,939.00 | 14,355,466.00 | -27.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 19,903,939.00 | 14,355,466.00 | -27.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 19,903,939.00 | 14,355,466.00 | -27.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 14,355,466.00 | 9,018,758.00 | -37.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 14,355,466.00 | 9,018,758.00 | -37.2% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 15,944,881.85 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (577,360.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 617,470.03 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 15,984,991.88 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 30,755.22 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 30,755.22 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G11 + H2) - (I7 + J2) | | | 15,954,236.66 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 136,597.00 | 158,386.00 | 16.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 19,610,174.00 | 19,065,967.00 | -2.8% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 19,746,771.00 | 19,224,353.00 | -2.6% |
| TOTAL, REVENUES | | | 19,746,771.00 | 19,224,353.00 | -2.6% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 90,829.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 997,148.00 | 999,244.00 | 0.2% |
| Clerical, Technical and Office Salaries | | 2400 | 74,554.00 | 73,271.00 | -1.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, CLASSIFIED SALARIES | | | 1,162,531.00 | 1,072,515.00 | -7.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 4,455.00 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 269,255.00 | 279,904.00 | 4.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 76,194.00 | 71,482.00 | -6.2% |
| Health and Welfare Benefits | | 3401-3402 | 139,197.00 | 146,919.00 | 5.5% |
| Unemployment Insurance | | 3501-3502 | 11,579.00 | 10,514.00 | -9.2% |
| Workers' Compensation | | 3601-3602 | 40,563.00 | 38,503.00 | -5.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 5,034.00 | 5,129.00 | 1.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 546,277.00 | 552,451.00 | 1.1% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 68,004.00 | 27,406.00 | -59.7% |
| Noncapitalized Equipment | | 4400 | 89,284.00 | 52,974.00 | -40.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 157,288.00 | 80,380.00 | -48.9% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 5,007.00 | 2,500.00 | -50.1% |
| Dues and Memberships | | 5300 | 3,255.00 | 2,000.00 | -38.6% |
| Insurance | | 5400-5450 | 3,756,650.00 | 3,807,369.00 | 1.4% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 500.00 | 100.00 | -80.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 19,663,736.00 | 19,043,746.00 | -3.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 23,429,148.00 | 22,855,715.00 | -2.4% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 25,295,244.00 | 24,561,061.00 | -2.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|------------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19,746,771.00 | 19,224,353.00 | -2.6% |
| 5) TOTAL, REVENUES | | | 19,746,771.00 | 19,224,353.00 | -2.6% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 25,295,244.00 | 24,561,061.00 | -2.9% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 25,295,244.00 | 24,561,061.00 | -2.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (5,548,473.00) | (5,336,708.00) | -3.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (5,548,473.00) | (5,336,708.00) | -3.8% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 19,903,939.00 | 14,355,466.00 | -27.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 19,903,939.00 | 14,355,466.00 | -27.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 19,903,939.00 | 14,355,466.00 | -27.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 14,355,466.00 | 9,018,758.00 | -37.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 14,355,466.00 | 9,018,758.00 | -37.2% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|--------------------------------|------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 14,355,466.00 | 9,018,758.00 |
| Total, Restricted Net Position | | 14,355,466.00 | 9,018,758.00 |



Form A

| Description | 2022-23 Estimated Actuals | | | 2023-24 Budget | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 30,437.86 | 29,254.17 | 33,224.83 | 30,047.01 | 30,047.01 | 32,095.70 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 30,437.86 | 29,254.17 | 33,224.83 | 30,047.01 | 30,047.01 | 32,095.70 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 30,437.86 | 29,254.17 | 33,224.83 | 30,047.01 | 30,047.01 | 32,095.70 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2022-23 Estimated Actuals | | | 2023-24 Budget | | |
|------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2022-23 Estimated Actuals | | | 2023-24 Budget | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Form ASSET

Schedule of Capital Assets

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|-------------------------------------------------------------------------------------|-----------------------------|---------------------------------------|------------------------------|-----------------|----------------|------------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 17,701,767.00 | | 17,701,767.00 | 0.00 | 0.00 | 17,701,767.00 |
| Work in Progress | 343,494,417.00 | | 343,494,417.00 | 30,525,088.00 | 313,440,583.00 | 60,578,922.00 |
| Total capital assets not being depreciated | 361,196,184.00 | 0.00 | 361,196,184.00 | 30,525,088.00 | 313,440,583.00 | 78,280,689.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 90,544,081.00 | (90,544,081.00) | 0.00 | | | 0.00 |
| Buildings | 1,131,837,456.00 | 101,547,076.00 | 1,233,384,532.00 | 310,514,897.00 | 61,500.00 | 1,543,837,929.00 |
| Equipment | 17,298,542.00 | | 17,298,542.00 | 1,664,599.00 | 784,754.00 | 18,178,387.00 |
| Total capital assets being depreciated | 1,239,680,079.00 | 11,002,995.00 | 1,250,683,074.00 | 312,179,496.00 | 846,254.00 | 1,562,016,316.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (43,750,449.00) | 43,750,449.00 | 0.00 | 0.00 | | 0.00 |
| Buildings | (421,612,678.00) | (48,793,479.00) | (470,406,157.00) | (30,217,292.00) | (52,685.00) | (500,570,764.00) |
| Equipment | (11,979,213.00) | | (11,979,213.00) | (1,092,928.00) | (717,304.00) | (12,354,837.00) |
| Total accumulated depreciation | (477,342,340.00) | (5,043,030.00) | (482,385,370.00) | (31,310,220.00) | (769,989.00) | (512,925,601.00) |
| Total capital assets being depreciated, net excluding lease and subscription assets | 762,337,739.00 | 5,959,965.00 | 768,297,704.00 | 280,869,276.00 | 76,265.00 | 1,049,090,715.00 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Governmental activity capital assets, net | 1,123,533,923.00 | 5,959,965.00 | 1,129,493,888.00 | 311,394,364.00 | 313,516,848.00 | 1,127,371,404.00 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subscription Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for subscription assets | | | 0.00 | | | 0.00 |
| Total subscription assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Form CB
School District
Certification

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 1101 Union St. Oakland, CA 94607

Date: June 21, 2023

Adoption Date: June 28, 2023

Signed: *[Signature]*

Clerk/Secretary of the Governing Board
(Original signature required)

Public Hearing:

Place: 1050 2nd Avenue
Oakland, CA 94606-2291

Date: June 7, 2023

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: DeCarlos Kaigler

Title: Chief Financial Officer

Telephone: 408-307-7548

E-mail: decarlos.kaigler@ousd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|
| 1 | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | X | |
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 9 | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |
| SUPPLEMENTAL INFORMATION | | | No | Yes |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment? | | X |
| | | | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | X | |
| | | | n/a | |
| | | | n/a | |
| | | | n/a | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | | X |
| | | | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP: | | X |
| | | | 06/28/2023 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | | X |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |



Form CC
WORKERS' COMPENSATION
CERTIFICATION

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

| | |
|-------------------------------------------------------|------------------|
| Total liabilities actuarially determined: | \$ 34,107,537.00 |
| Less: Amount of total liabilities reserved in budget: | \$ _____ |
| Estimated accrued but unfunded liabilities: | \$ 34,107,537.00 |

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school district is not self-insured for workers' compensation claims.

Signed *[Signature]*
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: June 28, 2023

For additional information on this certification, please contact:

Name: DeCarlos Kaigler
Title: Chief Financial Officer
Telephone: 408-307-7548
E-mail: decarlos.kaigler@ousd.org



**Form CEA
Current Expense Formula/
Minimum Classroom
Compensation**

**Budget, July 1
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|----------------------------------------------|----------------------------|---------|-----------------------------|---------|--------------------------------------------------|------------|------------------------------------------|-------------------------------------------|-----------------------|----------------------------------------------|---------|
| 1000 - Certificated Salaries | 260,883,641.00 | 301 | 0.00 | 303 | 260,883,641.00 | 305 | 561,495.00 | | 307 | 260,883,641.00 | 309 |
| 2000 - Classified Salaries | 119,475,599.00 | 311 | 2,192,497.00 | 313 | 117,283,102.00 | 315 | 484,410.00 | 7,683,883.00 | 317 | 109,599,219.00 | 319 |
| 3000 - Employee Benefits | 201,686,493.00 | 321 | 765,077.00 | 323 | 200,921,416.00 | 325 | 418,111.00 | 5,610,121.00 | 327 | 195,311,295.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 72,212,026.00 | 331 | 255,554.00 | 333 | 71,956,472.00 | 335 | 9,063,251.00 | 11,876,705.00 | 337 | 60,079,767.00 | 339 |
| 5000 - Services . . & 7300 - Indirect Costs | 192,769,739.00 | 341 | 459,174.00 | 343 | 192,310,565.00 | 345 | 44,212,048.00 | 83,844,467.00 | 347 | 108,466,098.00 | 349 |
| TOTAL | | | | | 843,355,196.00 | 365 | TOTAL | | 734,340,020.00 | 369 | |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | EDP No. |
|-------------------------------------------------------------------------------------------------------------------------|-------------|----------------|
| 1. Teacher Salaries as Per EC 41011. | 1100 | 212,992,635.00 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 20,075,897.00 |
| 3. STRS. | 3101 & 3102 | 53,121,980.00 |
| 4. PERS. | 3201 & 3202 | 7,500,426.00 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 6,407,197.00 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 44,195,985.00 |
| 7. Unemployment Insurance. | 3501 & 3502 | 2,077,479.00 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 8,508,050.00 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 773,015.00 |

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 355,652,664.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | 480,543.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | 12,191,048.00 | 396 |
| 14. TOTAL SALARIES AND BENEFITS | 343,461,616.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | 46.77% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | |
|------------------------------------------------------------------------------------------------------------|----------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 46.77% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 8.23% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 734,340,020.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 60,436,183.65 |

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

The District Received funds from Res 7426, Expanded Learning, Res 6537 Special Ed Learning Recovery, Resource 3310, and adjusted the Instructional Aid Salaries out. The District also excluded, Expenditures for transportation (Function 3600), lottery expenditures (Resource 1100), amounts paid to nonpublic schools for the education of special education students (Function 1180), and certain categorical aid expenditures which are included in Current Expense of Education (Column 3), are not included in Minimum Classroom Compensation and should be reported as Reductions (Column 4a).



Form CEB
**Current Expense Formula/
Minimum Classroom
Compensation**

**Budget, July 1
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|----------------------------------------------|----------------------------|---------|-----------------------------|---------|--------------------------------------------------|------------|------------------------------------------|-------------------------------------------|---------|----------------------------------------------|------------|
| 1000 - Certificated Salaries | 234,235,062.00 | 301 | 0.00 | 303 | 234,235,062.00 | 305 | 225,449.00 | 0.00 | 307 | 234,235,062.00 | 309 |
| 2000 - Classified Salaries | 120,883,304.00 | 311 | 2,687,320.00 | 313 | 118,195,984.00 | 315 | 654,555.00 | 26,779,354.00 | 317 | 91,416,630.00 | 319 |
| 3000 - Employee Benefits | 212,886,449.00 | 321 | 1,768,445.00 | 323 | 211,118,004.00 | 325 | 483,824.00 | 45,971,040.00 | 327 | 165,146,964.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 77,128,733.00 | 331 | 100,554.00 | 333 | 77,028,179.00 | 335 | 4,917,615.00 | 26,679,690.00 | 337 | 50,348,489.00 | 339 |
| 5000 - Services . . & 7300 - Indirect Costs | 144,715,093.00 | 341 | 150,550.00 | 343 | 144,564,543.00 | 345 | 55,406,202.00 | 131,471,721.00 | 347 | 13,092,822.00 | 349 |
| TOTAL | | | | | 785,141,772.00 | 365 | TOTAL | | | 554,239,967.00 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | EDP No. |
|-------------------------------------------------------------------------------------------------------------------------|-------------|------------|
| 1. Teacher Salaries as Per EC 41011. | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 380 |
| 3. STRS. | 3101 & 3102 | 382 |
| 4. PERS. | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 783,860.00 |

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 329,601,579.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | 185,362.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | 11,266,684.00 | 396 |
| 14. TOTAL SALARIES AND BENEFITS | 318,334,895.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | 57.44% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | |
|------------------------------------------------------------------------------------------------------------|----------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 57.44% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 554,239,967.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Amount in section 4 are the expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372. Reconciliation is available.



**Form DEBT
Schedule of Long-
Term Liabilities**

Budget, July 1
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

| Description | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|------------------------------------------------|--------------------------|---------------------------------|------------------------|----------------|----------------|------------------------|-----------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 1,024,197,324.00 | | 1,024,197,324.00 | 305,060,000.00 | 173,990,000.00 | 1,155,267,324.00 | 62,145,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 52,149,926.00 | | 52,149,926.00 | 27,857,892.00 | 23,553,252.00 | 56,454,566.00 | 14,702,768.00 |
| Net Pension Liability | 554,211,298.00 | | 554,211,298.00 | | | 554,211,298.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 6,725,418.00 | | 6,725,418.00 | 3,385,237.00 | 1,866,794.00 | 8,243,861.00 | 3,553,389.00 |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 1,637,283,966.00 | 0.00 | 1,637,283,966.00 | 336,303,129.00 | 199,410,046.00 | 1,774,177,049.00 | 80,401,157.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Form CASH

Cashflow Worksheet

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---------------------------------|-----------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | | |
| A. BEGINNING CASH | | | 133,047,277.00 | 152,179,287.00 | 127,555,239.08 | 125,813,970.24 | 110,821,348.68 | 135,132,988.12 | 217,235,336.56 | 219,805,389.92 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 13,513,005.00 | 13,513,005.00 | 42,593,709.00 | 24,323,409.00 | 24,323,409.00 | 42,593,709.00 | 24,323,409.00 | 24,323,410.00 |
| Property Taxes | 8020-8079 | | 720,000.00 | 7,200,000.00 | 5,700,000.00 | 0.00 | 650,000.00 | 71,000,000.00 | 1,600,000.00 | 7,200,000.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (2,538,448.92) | (5,076,897.84) | (3,384,598.56) | (3,384,598.56) | (3,384,598.56) | (3,384,598.56) | (3,384,598.56) |
| Federal Revenue | 8100-8299 | | 14,250,000.00 | (3,000,000.00) | 1,050,525.00 | 9,202,535.00 | 4,300,000.00 | 5,250,850.00 | 9,200,000.00 | 7,500,000.00 |
| Other State Revenue | 8300-8599 | | 9,950,250.00 | 4,520,369.00 | 10,951,744.00 | 7,010,963.00 | 26,250,147.00 | 16,950,000.00 | 8,990,761.92 | 8,265,000.00 |
| Other Local Revenue | 8600-8799 | | 1,400,000.00 | 5,000,000.00 | 5,000,000.00 | 1,520,670.00 | 24,150,600.00 | 10,750,250.00 | 22,500,600.00 | 795,000.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 39,833,255.00 | 24,694,925.08 | 60,219,080.16 | 38,672,978.44 | 76,289,557.44 | 143,160,210.44 | 63,230,172.36 | 44,698,811.44 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 5,250,000.00 | 21,005,002.00 | 22,006,001.00 | 21,098,745.00 | 21,003,669.00 | 21,985,633.00 | 22,750,699.00 | 21,075,165.00 |
| Classified Salaries | 2000-2999 | | 5,702,500.00 | 7,685,226.00 | 12,952,663.00 | 9,785,123.00 | 9,855,632.00 | 10,250,447.00 | 11,006,558.00 | 10,250,478.00 |
| Employee Benefits | 3000-3999 | | 5,503,495.00 | 13,856,995.00 | 16,001,002.00 | 16,001,002.00 | 15,250,366.00 | 15,450,850.00 | 15,440,700.00 | 15,580,218.00 |
| Books and Supplies | 4000-4999 | | 145,250.00 | 850,250.00 | 2,952,014.00 | 1,250,620.00 | 1,685,225.00 | 1,235,963.00 | 1,150,900.00 | 1,175,090.00 |
| Services | 5000-5999 | | 850,000.00 | 8,000,000.00 | 7,553,669.00 | 4,725,010.00 | 3,541,776.00 | 10,781,449.00 | 9,500,632.00 | 9,345,678.00 |
| Capital Outlay | 6000-6599 | | 0.00 | 21,500.00 | 145,000.00 | 205,100.00 | 41,250.00 | 758,520.00 | 235,000.00 | 125,000.00 |
| Other Outgo | 7000-7499 | | 3,250,000.00 | (2,100,000.00) | 350,000.00 | 600,000.00 | 600,000.00 | 595,000.00 | 575,630.00 | 125,000.00 |
| 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 | | | 20,701,245.00 | 49,318,973.00 | 61,960,349.00 | 53,665,600.00 | 51,977,918.00 | 61,057,862.00 | 60,660,119.00 | 57,676,629.00 |
| 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) | | | 19,132,010.00 | (24,624,047.92) | (1,741,268.84) | (14,992,621.56) | 24,311,639.44 | 82,102,348.44 | 2,570,053.36 | (12,977,817.56) |
| F. ENDING CASH (A + E) | | | 152,179,287.00 | 127,555,239.08 | 125,813,970.24 | 110,821,348.68 | 135,132,988.12 | 217,235,336.56 | 219,805,389.92 | 206,827,572.36 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|-----------------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | |
| A. BEGINNING CASH | | 206,827,572.36 | 218,566,772.47 | 272,798,667.83 | 236,286,362.19 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 42,593,709.00 | 24,323,409.00 | 24,323,409.00 | 42,593,708.00 | 0.00 | | 343,341,300.00 | 343,341,300.00 |
| Property Taxes | 8020-8079 | 18,442,979.00 | 72,500,000.00 | 0.00 | 0.00 | | | 185,012,979.00 | 185,012,979.00 |
| Miscellaneous Funds | 8080-8099 | (5,923,046.89) | (2,961,522.56) | (2,961,522.56) | (2,961,524.33) | 619,334.90 | | (38,726,621.00) | (38,726,621.00) |
| Federal Revenue | 8100-8299 | 10,500,000.00 | 21,005,250.00 | 23,371,254.00 | 7,206,197.00 | | | 109,836,611.00 | 109,836,611.00 |
| Other State Revenue | 8300-8599 | 9,750,800.00 | 12,328,614.92 | 2,990,761.92 | 4,463,407.24 | 0.00 | | 122,422,819.00 | 122,422,819.00 |
| Other Local Revenue | 8600-8799 | 10,025,966.00 | 850,000.00 | 3,925,638.00 | 1,177,604.00 | | | 87,096,328.00 | 87,096,328.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 85,390,407.11 | 128,045,751.36 | 51,649,540.36 | 52,479,391.91 | 619,334.90 | 0.00 | 808,983,416.00 | 808,983,416.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 21,007,150.00 | 20,630,150.00 | 20,520,069.00 | 15,902,779.00 | 0.00 | | 234,235,062.00 | 234,235,062.00 |
| Classified Salaries | 2000-2999 | 9,956,336.00 | 10,250,996.00 | 9,750,250.00 | 13,437,095.00 | | | 120,883,304.00 | 120,883,304.00 |
| Employee Benefits | 3000-3999 | 15,450,369.00 | 15,850,250.00 | 14,065,789.00 | 54,435,413.00 | | | 212,886,449.00 | 212,886,449.00 |
| Books and Supplies | 4000-4999 | 3,852,002.00 | 1,985,226.00 | 22,500,369.00 | 38,345,824.00 | | | 77,128,733.00 | 77,128,733.00 |
| Services | 5000-5999 | 23,120,350.00 | 21,999,984.00 | 20,100,369.00 | 26,562,852.00 | | | 146,081,769.00 | 146,081,769.00 |
| Capital Outlay | 6000-6599 | 265,000.00 | 45,250.00 | 1,225,000.00 | 913,969.00 | | | 3,980,589.00 | 3,980,589.00 |
| Other Outgo | 7000-7499 | 0.00 | 52,000.00 | | 4,941,132.00 | (1,366,676.00) | | 7,622,086.00 | 7,622,086.00 |
| Interfund Transfers Out | 7600-7629 | | 3,000,000.00 | | | | | 3,000,000.00 | 3,000,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|----------------------------------------------------|-----------|----------------|----------------|-----------------|------------------|----------------|-------------|----------------|----------------|
| TOTAL DISBURSEMENTS | | 73,651,207.00 | 73,813,856.00 | 88,161,846.00 | 154,539,064.00 | (1,366,676.00) | 0.00 | 805,817,992.00 | 805,817,992.00 |
| 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 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | 11,739,200.11 | 54,231,895.36 | (36,512,305.64) | (102,059,672.09) | 1,986,010.90 | 0.00 | 3,165,424.00 | 3,165,424.00 |
| F. ENDING CASH (A + E) | | 218,566,772.47 | 272,798,667.83 | 236,286,362.19 | 134,226,690.10 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 136,212,701.00 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---------------------------------|-----------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | | |
| A. BEGINNING CASH | | | 134,226,690.10 | 140,804,247.53 | 102,890,253.85 | 90,528,883.57 | 64,426,974.94 | 23,791,598.13 | 130,078,132.07 | 109,352,483.15 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 13,239,891.43 | 13,239,891.43 | 42,102,103.83 | 23,831,804.58 | 23,831,804.58 | 42,102,103.83 | 23,831,804.58 | 23,831,804.58 |
| Property Taxes | 8020-8079 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 96,151,245.19 | 0.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (2,538,448.92) | (5,076,897.84) | (3,384,598.56) | (3,384,598.56) | (3,384,598.56) | (3,384,598.56) | (3,384,598.56) |
| Federal Revenue | 8100-8299 | | 1,850,000.00 | 2,995,650.00 | 1,050,000.00 | 8,500,000.00 | 1,575,000.00 | 10,250,000.00 | 9,250,000.00 | 7,500,000.00 |
| Other State Revenue | 8300-8599 | | 10,632,556.00 | 4,726,998.86 | 10,108,597.94 | 1,787,143.35 | 4,444,998.17 | 5,189,407.69 | 11,591,402.06 | 14,625,793.82 |
| Other Local Revenue | 8600-8799 | | 2,200,000.00 | 1,250,000.00 | 448,881.79 | 21,850,000.00 | 0.00 | 22,849,172.79 | 2,206,000.00 | 1,539,735.78 |
| Interfund Transfers In | 8910-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 27,922,447.43 | 19,674,091.37 | 48,632,685.72 | 52,584,349.37 | 26,467,204.19 | 173,157,330.94 | 43,494,608.08 | 44,112,735.62 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 4,547,850.00 | 20,125,000.00 | 21,550,963.00 | 22,520,147.00 | 21,550,236.00 | 21,550,236.00 | 21,750,250.00 | 22,005,005.00 |
| Classified Salaries | 2000-2999 | | 5,625,000.00 | 7,059,654.00 | 8,501,479.00 | 9,351,775.00 | 9,357,889.00 | 9,425,889.00 | 10,125,753.00 | 9,525,369.00 |
| Employee Benefits | 3000-3999 | | 7,648,912.00 | 17,742,369.05 | 19,963,557.00 | 19,952,336.00 | 19,952,336.00 | 19,952,336.00 | 19,952,336.00 | 21,370,409.00 |
| Books and Supplies | 4000-4999 | | 1,150,000.00 | 450,000.00 | 1,750,000.00 | 11,000,000.00 | 1,500,000.00 | 1,250,000.00 | 189,668.00 | 1,525,000.00 |
| Services | 5000-5999 | | 875,000.00 | 11,462,000.00 | 8,478,995.00 | 11,462,000.00 | 14,001,500.00 | 13,842,336.00 | 11,462,000.00 | 11,462,000.00 |
| Capital Outlay | 6000-6599 | | 0.00 | 0.00 | 0.00 | 650,000.00 | 0.00 | 0.00 | 0.00 | 673,473.00 |
| Other Outgo | 7000-7499 | | 1,498,128.00 | 749,062.00 | 749,062.00 | 750,000.00 | 740,620.00 | 850,000.00 | 740,250.00 | 625,000.00 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 3,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|----------------------------------------------------|-----------|--------------------------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 21,344,890.00 | 57,588,085.05 | 60,994,056.00 | 78,686,258.00 | 67,102,581.00 | 66,870,797.00 | 64,220,257.00 | 67,186,256.00 |
| 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) | | | 6,577,557.43 | (37,913,993.68) | (12,361,370.28) | (26,101,908.63) | (40,635,376.81) | 106,286,533.94 | (20,725,648.92) | (23,073,520.38) |
| F. ENDING CASH (A + E) | | | 140,804,247.53 | 102,890,253.85 | 90,528,883.57 | 64,426,974.94 | 23,791,598.13 | 130,078,132.07 | 109,352,483.15 | 86,278,962.77 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|-------------|-----------------|--------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | |
| A. BEGINNING CASH | | 86,278,962.77 | 68,245,621.19 | 132,722,294.34 | 86,790,392.69 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 42,102,103.83 | 23,831,804.58 | 23,831,804.58 | 42,102,103.83 | | | 337,879,025.66 | |
| Property Taxes | 8020-8079 | 0.00 | 96,151,245.19 | 0.00 | 0.00 | | | 192,302,490.38 | |
| Miscellaneous Funds | 8080-8099 | (2,201,099.89) | (2,961,522.56) | (2,961,522.56) | (2,961,524.33) | (2,961,526.11) | | (38,585,535.01) | |
| Federal Revenue | 8100-8299 | 3,250,000.00 | 7,206,500.00 | 2,986,850.06 | 0.00 | | | 56,414,000.06 | |
| Other State Revenue | 8300-8599 | 25,189,407.69 | 13,108,597.94 | 13,108,597.94 | 5,189,407.69 | 24,104,427.75 | | 143,807,336.90 | |
| Other Local Revenue | 8600-8799 | 448,881.79 | 22,400,291.00 | 11,250,000.00 | 448,881.79 | | | 86,891,844.94 | |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | |
| TOTAL RECEIPTS | | 68,789,293.42 | 159,736,916.15 | 48,215,730.02 | 44,778,868.98 | 21,142,901.64 | 0.00 | 778,709,162.93 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 22,150,000.00 | 21,950,258.00 | 20,159,753.00 | 12,766,788.18 | | | 232,626,486.18 | |
| Classified Salaries | 2000-2999 | 9,525,369.00 | 16,525,369.00 | 10,525,369.00 | 7,761,032.72 | | | 113,309,947.72 | |
| Employee Benefits | 3000-3999 | 21,370,409.00 | 28,951,753.00 | 26,001,002.00 | 4,970,656.32 | | | 227,828,411.37 | |
| Books and Supplies | 4000-4999 | 11,525,757.00 | 15,957,863.00 | 25,900,257.67 | 4,281,113.00 | | | 76,479,658.67 | |
| Services | 5000-5999 | 21,500,850.00 | 11,250,000.00 | 11,250,000.00 | 8,668,270.72 | | | 135,714,951.72 | |
| Capital Outlay | 6000-6599 | 0.00 | 0.00 | 0.00 | 0.00 | | | 1,323,473.00 | |
| Other Outgo | 7000-7499 | 750,250.00 | 625,000.00 | 311,250.00 | 600,140.00 | (1,366,676.00) | | 7,622,086.00 | |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | | | | 3,000,000.00 | |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|----------------------------------------------------|-----------|-----------------|----------------|-----------------|---------------|----------------|-------------|-----------------|--------|
| TOTAL DISBURSEMENTS | | 86,822,635.00 | 95,260,243.00 | 94,147,631.67 | 39,048,000.94 | (1,366,676.00) | 0.00 | 797,905,014.66 | 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) | | (18,033,341.58) | 64,476,673.15 | (45,931,901.65) | 5,730,868.04 | 22,509,577.64 | 0.00 | (19,195,851.73) | 0.00 |
| F. ENDING CASH (A + E) | | 68,245,621.19 | 132,722,294.34 | 86,790,392.69 | 92,521,260.73 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 115,030,838.37 | |



Form ESMOE
Every Student Succeeds
Act Maintenance of Effort
Expenditures

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2022-23 Expenditures |
|-------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------|-----------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 873,112,755.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 161,463,055.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 207,104.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 3,194,516.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 5,985,434.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 8,428,505.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 5,900,000.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 2,183,450.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |

| | | | | |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------|------------------------------------------------|
| <p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p> | <p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p> | | | |
| <p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p> | | | | <p>25,899,009.00</p> |
| <p>D. Plus additional MOE expenditures:</p> | <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p> | <p style="text-align: center;">All</p> | <p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p> | <p>0.00</p> |
| <p>2. Expenditures to cover deficits for student body activities</p> | | | <p>Manually entered. Must not include expenditures in lines A or D1.</p> | |
| <p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p> | | | | <p>685,750,691.00</p> |
| <p>Section II - Expenditures Per ADA</p> | | | | <p>2022-23 Annual ADA/Exps. Per ADA</p> |
| <p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p> | | | | <p>29,254.17</p> |
| <p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p> | | | | <p>23,441.13</p> |

| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------|
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 561,850,721.16 | 19,184.69 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 561,850,721.16 | 19,184.69 |
| B. Required effort (Line A.2 times 90%) | 505,665,649.04 | 17,266.22 |
| C. Current year expenditures (Line I.E and Line II.B) | 685,750,691.00 | 23,441.13 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |

| <p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> | MOE Met | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------|
| <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p> | 0.00% | 0.00% |
| <p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p> | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| <p>Total adjustments to base expenditures</p> | 0.00 | 0.00 |



**Form ICR
Indirect Cost Rate
Worksheet**

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,634,953.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 563,400,734.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.31%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 16,763,961.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 15,615,817.00

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 441,281.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 2,417,054.91 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 556.08 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 35,238,669.99 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 5,411,058.82 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 40,649,728.81 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 481,070,189.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 158,366,746.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 49,190,129.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 6,221,763.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 207,104.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 7,999,657.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 245,465.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 6,386,696.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 3,466,346.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 70,605,752.09 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 16,243.92 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 3,476,227.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 24,429,536.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 13,573,717.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 825,255,571.01 |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment | |
| (For information only - not for use when claiming/recovering indirect costs) | |
| (Line A8 divided by Line B19) | 4.27% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) | |
| (Line A10 divided by Line B19) | 4.93% |

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 35,238,669.99 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | (7,710,761.87) |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.68%) times Part III, Line B19); zero if negative | 5,411,058.82 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.98%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 5,411,058.82 |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 5,411,058.82 |

Approved indirect cost rate: 2.68%

Highest rate used in any program: 6.98%

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

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--------------------------------------------------------------|------------------------------------------------|-----------|
| 01 | 2600 | 10,908,906.00 | 351,069.00 | 3.22% |
| 01 | 3010 | 20,906,216.00 | 562,591.00 | 2.69% |
| 01 | 3182 | 5,480,614.00 | 144,530.00 | 2.64% |
| 01 | 3210 | 725,803.00 | 20,649.00 | 2.84% |
| 01 | 3211 | 1,421,449.00 | 38,095.00 | 2.68% |
| 01 | 3212 | 24,178,732.00 | 1,020,343.00 | 4.22% |
| 01 | 3213 | 48,418,133.00 | 1,457,167.00 | 3.01% |
| 01 | 3215 | 37,091.00 | 1,083.00 | 2.92% |
| 01 | 3226 | 3,500,549.00 | 131,285.00 | 3.75% |
| 01 | 3305 | 1,467,763.00 | 39,336.00 | 2.68% |
| 01 | 3307 | 259,017.00 | 6,942.00 | 2.68% |
| 01 | 3308 | 125,764.00 | 3,371.00 | 2.68% |
| 01 | 3309 | 22,194.00 | 595.00 | 2.68% |
| 01 | 3310 | 6,921,672.00 | 185,500.00 | 2.68% |
| 01 | 3311 | 349,261.00 | 9,361.00 | 2.68% |
| 01 | 3312 | 2,953,173.00 | 70,275.00 | 2.38% |
| 01 | 3315 | 198,347.00 | 5,316.00 | 2.68% |
| 01 | 3318 | 70,377.00 | 1,886.00 | 2.68% |
| 01 | 3327 | 401,897.00 | 10,771.00 | 2.68% |
| 01 | 3345 | 1,730.00 | 48.00 | 2.77% |
| 01 | 3385 | 200,050.00 | 5,361.00 | 2.68% |
| 01 | 3395 | 14,533.00 | 389.00 | 2.68% |
| 01 | 3410 | 437,792.00 | 11,733.00 | 2.68% |
| 01 | 3515 | 13,148.00 | 352.00 | 2.68% |
| 01 | 3550 | 492,612.00 | 13,429.00 | 2.73% |
| 01 | 4035 | 2,213,230.00 | 59,313.00 | 2.68% |
| 01 | 4124 | 2,283,978.00 | 60,799.00 | 2.66% |
| 01 | 4127 | 2,612,235.00 | 70,437.00 | 2.70% |
| 01 | 4203 | 1,944,641.00 | 51,609.00 | 2.65% |
| 01 | 4510 | 25,000.00 | 670.00 | 2.68% |
| 01 | 5634 | 351,472.00 | 9,459.00 | 2.69% |
| 01 | 5810 | 1,903,612.00 | 48,374.00 | 2.54% |
| 01 | 6266 | 2,459,104.00 | 63,565.00 | 2.58% |
| 01 | 6332 | 10,563,897.00 | 371,933.00 | 3.52% |
| 01 | 6385 | 676,099.00 | 17,996.00 | 2.66% |
| 01 | 6386 | 571,611.00 | 15,037.00 | 2.63% |

| | | | | |
|----|------|----------------|--------------|-------|
| 01 | 6387 | 2,910,701.00 | 64,691.00 | 2.22% |
| 01 | 6388 | 6,489,838.00 | 172,688.00 | 2.66% |
| 01 | 6500 | 110,402,420.00 | 3,132,981.00 | 2.84% |
| 01 | 6515 | 6,920.00 | 186.00 | 2.69% |
| 01 | 6520 | 310,109.00 | 8,311.00 | 2.68% |
| 01 | 6536 | 659,005.00 | 17,661.00 | 2.68% |
| 01 | 6537 | 2,554,856.00 | 68,468.00 | 2.68% |
| 01 | 6546 | 2,476,726.00 | 49,126.00 | 1.98% |
| 01 | 6547 | 2,261,753.00 | 60,615.00 | 2.68% |
| 01 | 6690 | 139,780.00 | 3,746.00 | 2.68% |
| 01 | 6695 | 65,569.00 | 1,757.00 | 2.68% |
| 01 | 7085 | 1,082,724.00 | 29,017.00 | 2.68% |
| 01 | 7220 | 714,185.00 | 18,598.00 | 2.60% |
| 01 | 7370 | 70,049.00 | 4,886.00 | 6.98% |
| 01 | 7412 | 209,238.00 | 5,608.00 | 2.68% |
| 01 | 7413 | 202,500.00 | 5,427.00 | 2.68% |
| 01 | 7810 | 5,534,152.00 | 114,500.00 | 2.07% |
| 01 | 9010 | 73,232,397.00 | 60,447.00 | 0.08% |
| 11 | 6391 | 3,054,629.00 | 128,526.00 | 4.21% |
| 12 | 5025 | 851,228.00 | 20,248.00 | 2.38% |
| 12 | 5058 | 856,204.00 | 20,881.00 | 2.44% |
| 12 | 5160 | 1,682,781.00 | 5,671.00 | 0.34% |
| 12 | 6052 | 7,304.00 | 196.00 | 2.68% |
| 12 | 6053 | 664,136.00 | 17,799.00 | 2.68% |
| 12 | 6105 | 19,213,956.00 | 412,291.00 | 2.15% |
| 12 | 6127 | 27,090.00 | 726.00 | 2.68% |
| 12 | 6128 | 175,767.00 | 4,594.00 | 2.61% |
| 12 | 9010 | 643,544.00 | 12,408.00 | 1.93% |
| 13 | 5310 | 10,059,988.00 | 312,333.00 | 3.10% |
| 13 | 5320 | 3,205,435.00 | 85,906.00 | 2.68% |
| 13 | 7810 | 126,665.00 | 3,395.00 | 2.68% |



Form L Lottery

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|-----------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------|---------------------------------------------------------|------------------------------------------------------------|---------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 1,274,756.00 | 1,274,756.00 |
| 2. State Lottery Revenue | 8560 | 7,084,775.00 | | 2,687,397.00 | 9,772,172.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 7,084,775.00 | 0.00 | 3,962,153.00 | 11,046,928.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | 0.00 | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | 0.00 | 0.00 |
| 4. Books and Supplies | 4000-4999 | 4,119,396.00 | | 3,473,548.00 | 7,592,944.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 2,965,379.00 | | | 2,965,379.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 215,600.00 | 215,600.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 7,084,775.00 | 0.00 | 3,689,148.00 | 10,773,923.00 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 273,005.00 | 273,005.00 |
| D. COMMENTS: | | | | | |
| (N2Y LLC): License Renewal: Mod-ESN curriculum VR23-00924 - (VISTA HIGHER LEARNING): Quote 5-13-2022 VR23-00309 | | | | | |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.



Form MYP
Multi year Projections
Unrestricted & Restricted

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 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/Revenue Limit Sources | 8010-8099 | 486,046,797.00 | 0.38% | 487,874,034.00 | 0.96% | 492,536,236.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 6,985,584.00 | 0.76% | 7,038,764.00 | 0.66% | 7,084,920.00 |
| 4. Other Local Revenues | 8600-8799 | 7,593,930.00 | -2.69% | 7,389,457.00 | 0.78% | 7,446,965.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (103,864,622.00) | 4.00% | (108,017,842.41) | 5.65% | (114,115,955.88) |
| 6. Total (Sum lines A1 thru A5c) | | 396,761,689.00 | -0.62% | 394,284,412.59 | -0.34% | 392,952,165.12 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 146,550,279.00 | | 150,806,319.00 |
| b. Step & Column Adjustment | | | | 2,931,006.00 | | 3,016,127.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 1,325,034.00 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 146,550,279.00 | 2.90% | 150,806,319.00 | 2.00% | 153,822,446.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 55,643,492.00 | | 55,704,172.00 |
| b. Step & Column Adjustment | | | | 1,112,870.00 | | 1,114,083.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,052,190.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 55,643,492.00 | 0.11% | 55,704,172.00 | 2.00% | 56,818,255.00 |
| 3. Employee Benefits | 3000-3999 | 106,528,586.00 | 12.57% | 119,916,741.06 | 5.45% | 126,448,983.67 |
| 4. Books and Supplies | 4000-4999 | 29,923,727.00 | 13.97% | 34,105,403.55 | 2.02% | 34,792,779.92 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 25,888,139.00 | 22.62% | 31,742,801.25 | 3.95% | 32,995,064.32 |
| 6. Capital Outlay | 6000-6999 | 266,516.00 | 0.00% | 266,516.00 | 0.00% | 266,516.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,115,699.00 | 0.00% | 2,115,699.00 | 0.00% | 2,115,699.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (8,250,200.00) | 0.00% | (8,250,200.00) | 0.00% | (8,250,200.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 3,000,000.00 | 0.00% | 3,000,000.00 | 0.00% | 3,000,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 361,666,238.00 | 7.67% | 389,407,451.86 | 3.24% | 402,009,543.91 |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 35,095,451.00 | | 4,876,960.73 | | (9,057,378.79) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 81,554,956.00 | | 116,650,407.00 | | 121,527,367.73 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 116,650,407.00 | | 121,527,367.73 | | 112,469,988.94 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 150,000.00 | | 150,000.00 | | 150,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 11,378,827.46 | | 11,378,827.46 | | 11,378,827.46 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 24,084,540.00 | | 23,847,151.00 | | 24,463,857.00 |
| 2. Unassigned/Unappropriated | 9790 | 81,037,039.54 | | 86,151,389.27 | | 76,477,304.48 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 116,650,407.00 | | 121,527,367.73 | | 112,469,988.94 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 24,084,540.00 | | 23,847,151.00 | | 24,463,857.00 |
| c. Unassigned/Unappropriated | 9790 | 81,037,039.54 | | 86,151,389.27 | | 76,477,304.48 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 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) | | 105,121,579.54 | | 109,998,540.27 | | 100,941,161.48 |
| 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. | | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <p>Oakland Unified School District Multi-Year Projections for the FY 2023-24 to 2025-26: Revenue: <input type="checkbox"/> ADA - Assume Lost of ADA for both the Estimated and Projected Budget – This projected loss of ADA is factored into our LCFF Calculator and assumed until FY 2026-27 <input type="checkbox"/> Local Control Funding Formula o The District is projecting COLA (cost of living allowance) for LCFF Revenue as: <input type="checkbox"/> 8.22% 2023-24 <input type="checkbox"/> 3.94% 2024-25 <input type="checkbox"/> 3.29% 2025-26 Assume (3) Average 79.7 % UPP Unduplicated FRPM/EL Eligible Count <input type="checkbox"/> Assume COLA/growth on Federal and State Categorical programs o 2.0% 2023-24 o 2.0% 2024-25 o 2.0% 2025-26 <input type="checkbox"/> Assume no change in Interest Earning -- Add Answer <input type="checkbox"/> Assume Lottery Funding o \$170 per annual ADA (Unrestricted) o \$67 per annual ADA (Restricted) <input type="checkbox"/> Assume contribution to Special Education of \$103 million (2023-24) \$108 million (2024-25) \$114 million (2025-26) <input type="checkbox"/> Assume contribution to Transportation of \$10 million (2023-24) <input type="checkbox"/> Assume Restricted Routine Maintenance in (2023-24) of \$22 Million <input type="checkbox"/> Other Grants and Revenue Sources: o Restricted Revenue reduced as Pandemic Relief Funding Expires All ESSER Funding (Res 32XX) is projected to be fully expended in FY 2023-24 Expenditures: <input type="checkbox"/> Assume step & column for both certificated and classified personnel at approximately 2.0% (2024-25& 2025-26) <input type="checkbox"/> Assume Increase of 12.95% (2023-24) 25.00% (2024-25) & 8.5% (2025-26) to Health & Welfare Cost <input type="checkbox"/> Assume decrease in one-time Materials & Supplies as a result of the COVID 19 Corona Virus Pandemic funds sun setting. <input type="checkbox"/> The Base, Resource (0000) will absorb \$7 million ongoing in FY 2024-25 for utilities cost that were paid by ESSER Funds in FY 2023-24. <input type="checkbox"/> Reduce Services & Other Operating Expenditures supported by carryover being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26) <input type="checkbox"/> Assume Capital Outlay expenditures to be decreased 66% in FY 2024-25. <input type="checkbox"/> Assume change in indirect cost rate for FY 2023-24 from 2.64% to 3.10% CDE Approved <input type="checkbox"/> Assume ongoing contribution to Deferred Maintenance of \$3 million per year <input type="checkbox"/> Assume California CPI (consumer Price Index) of 3.54% (2023-24) 3.02% (2024-25) & 2.64% (2025-26) Other Key Considerations: The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date. As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA. Projected ADA decline for the Multiyear Projection Years 2023-24 to 2025-26 is 3,173.67 or 6.37% Average Annual lost is projected at 1,057.89 per year 2023-24 to 2025-26. Amounts entered in the "other Adjustments" column are the Districts projected cost of Step/Column movement. Other amounts listed are the one time Unres Exp from Attachment A, moving back into Unrestricted for FY 2024-25. The movement was approved by the board on March 9th, 2023 for the FY 2023-24 year only .</p> | | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 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/Revenue Limit Sources | 8010-8099 | 3,580,861.00 | 3.94% | 3,721,947.00 | 3.31% | 3,845,143.00 |
| 2. Federal Revenues | 8100-8299 | 109,836,611.00 | -48.64% | 56,414,000.00 | 2.87% | 58,033,869.00 |
| 3. Other State Revenues | 8300-8599 | 115,437,235.00 | 18.48% | 136,768,573.00 | 2.67% | 140,416,413.00 |
| 4. Other Local Revenues | 8600-8799 | 79,502,398.00 | 0.00% | 79,502,388.00 | 0.00% | 79,502,388.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 103,864,622.00 | 4.00% | 108,017,842.41 | 5.65% | 114,115,955.88 |
| 6. Total (Sum lines A1 thru A5c) | | 412,221,727.00 | -6.74% | 384,424,750.41 | 2.99% | 395,913,768.88 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 87,684,783.00 | | 81,820,167.00 |
| b. Step & Column Adjustment | | | | | | 0.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (5,864,616.00) | | (196,209.21) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 87,684,783.00 | -6.69% | 81,820,167.00 | -0.24% | 81,623,957.79 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 65,239,812.00 | | 57,605,776.00 |
| b. Step & Column Adjustment | | | | | | 1,073,583.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (7,634,036.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 65,239,812.00 | -11.70% | 57,605,776.00 | 1.86% | 58,679,359.00 |
| 3. Employee Benefits | 3000-3999 | 106,357,863.00 | 1.46% | 107,911,670.00 | 3.78% | 111,986,619.01 |
| 4. Books and Supplies | 4000-4999 | 47,205,006.00 | -10.23% | 42,374,255.12 | 2.27% | 43,336,323.44 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 120,193,630.00 | -13.50% | 103,972,150.47 | 1.96% | 106,012,557.02 |
| 6. Capital Outlay | 6000-6999 | 3,714,073.00 | -71.54% | 1,056,957.00 | 0.00% | 1,056,957.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 6,873,063.00 | 0.00% | 6,873,063.00 | 0.00% | 6,873,063.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 6,883,524.00 | 0.00% | 6,883,524.00 | 0.00% | 6,883,524.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 444,151,754.00 | -8.03% | 408,497,562.59 | 1.95% | 416,452,360.26 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (31,930,027.00) | | (24,072,812.18) | | (20,538,591.38) |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 125,521,770.00 | | 93,591,743.00 | | 69,518,930.82 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 93,591,743.00 | | 69,518,930.82 | | 48,980,339.44 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 93,591,743.00 | | 69,518,930.82 | | 48,980,339.44 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 93,591,743.00 | | 69,518,930.82 | | 48,980,339.44 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 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. | | | | | | |
| Other Adjustments are the Expenses from sunseting funding resources, as well as the a projected step and column movement. | | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 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/Revenue Limit Sources | 8010-8099 | 489,627,658.00 | 0.40% | 491,595,981.00 | 0.97% | 496,381,379.00 |
| 2. Federal Revenues | 8100-8299 | 109,836,611.00 | -48.64% | 56,414,000.00 | 2.87% | 58,033,869.00 |
| 3. Other State Revenues | 8300-8599 | 122,422,819.00 | 17.47% | 143,807,337.00 | 2.57% | 147,501,333.00 |
| 4. Other Local Revenues | 8600-8799 | 87,096,328.00 | -0.23% | 86,891,845.00 | 0.07% | 86,949,353.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 808,983,416.00 | -3.74% | 778,709,163.00 | 1.30% | 788,865,934.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 234,235,062.00 | | 232,626,486.00 |
| b. Step & Column Adjustment | | | | 2,931,006.00 | | 3,016,127.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (4,539,582.00) | | (196,209.21) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 234,235,062.00 | -0.69% | 232,626,486.00 | 1.21% | 235,446,403.79 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 120,883,304.00 | | 113,309,948.00 |
| b. Step & Column Adjustment | | | | 1,112,870.00 | | 2,187,666.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (8,686,226.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 120,883,304.00 | -6.27% | 113,309,948.00 | 1.93% | 115,497,614.00 |
| 3. Employee Benefits | 3000-3999 | 212,886,449.00 | 7.02% | 227,828,411.06 | 4.66% | 238,435,602.68 |
| 4. Books and Supplies | 4000-4999 | 77,128,733.00 | -0.84% | 76,479,658.67 | 2.16% | 78,129,103.36 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 146,081,769.00 | -7.10% | 135,714,951.72 | 2.43% | 139,007,621.34 |
| 6. Capital Outlay | 6000-6999 | 3,980,589.00 | -66.75% | 1,323,473.00 | 0.00% | 1,323,473.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 8,988,762.00 | 0.00% | 8,988,762.00 | 0.00% | 8,988,762.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,366,676.00) | 0.00% | (1,366,676.00) | 0.00% | (1,366,676.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 3,000,000.00 | 0.00% | 3,000,000.00 | 0.00% | 3,000,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 805,817,992.00 | -0.98% | 797,905,014.45 | 2.58% | 818,461,904.17 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 3,165,424.00 | | (19,195,851.45) | | (29,595,970.17) |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 207,076,726.00 | | 210,242,150.00 | | 191,046,298.55 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 210,242,150.00 | | 191,046,298.55 | | 161,450,328.38 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 150,000.00 | | 150,000.00 | | 150,000.00 |
| b. Restricted | 9740 | 93,591,743.00 | | 69,518,930.82 | | 48,980,339.44 |
| 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 | 11,378,827.46 | | 11,378,827.46 | | 11,378,827.46 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 24,084,540.00 | | 23,847,151.00 | | 24,463,857.00 |
| 2. Unassigned/Unappropriated | 9790 | 81,037,039.54 | | 86,151,389.27 | | 76,477,304.48 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 210,242,150.00 | | 191,046,298.55 | | 161,450,328.38 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 24,084,540.00 | | 23,847,151.00 | | 24,463,857.00 |
| c. Unassigned/Unappropriated | 9790 | 81,037,039.54 | | 86,151,389.27 | | 76,477,304.48 |
| 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 E1a thru E2c) | | 105,121,579.54 | | 109,998,540.27 | | 100,941,161.48 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 13.05% | | 13.79% | | 12.33% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 30,047.01 | | 29,668.62 | | 29,289.34 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | | | | | |
| | | 805,817,992.00 | | 797,905,014.45 | | 818,461,904.17 |
| 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) | | | | | | |
| | | 805,817,992.00 | | 797,905,014.45 | | 818,461,904.17 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | | | | | |
| | | 2.00% | | 3.00% | | 3.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | | | | | |
| | | 16,116,359.84 | | 23,937,150.43 | | 24,553,857.13 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | | | | | |
| | | 16,116,359.84 | | 23,937,150.43 | | 24,553,857.13 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | | | | | |
| | | YES | | YES | | YES |



Form SIAA
SUMMARY OF INTERFUND
ACTIVITIES FOR ALL FUNDS

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-------------------------------------------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 58,837.00 | 0.00 | 0.00 | (1,024,973.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 5,900,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 4,000.00 | 0.00 | 128,526.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 1,390,124.00 | 0.00 | 494,814.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (1,452,961.00) | 401,634.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 3,000,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-----------------------------------------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 2,900,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|------------------------------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---------------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 1,452,961.00 | (1,452,961.00) | 1,024,974.00 | (1,024,973.00) | 5,900,000.00 | 5,900,000.00 | 0.00 | 0.00 |



Form SIAB
SUMMARY OF INTERFUND
ACTIVITIES FOR ALL FUNDS

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-------------------------------------------------------|--------------------------------------------|--------------------|----------------------------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (610,291.00) | 0.00 | (1,366,676.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 3,000,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 9,000.00 | 0.00 | 86,200.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 1,470,376.00 | 0.00 | 666,990.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (869,085.00) | 613,486.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 3,000,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-----------------------------------------------------|--------------------------------------------|--------------------|----------------------------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|------------------------------------------|--------------------------------------------|--------------------|----------------------------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---------------------------|--------------------------------------------|--------------------|----------------------------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 1,479,376.00 | (1,479,376.00) | 1,366,676.00 | (1,366,676.00) | 3,000,000.00 | 3,000,000.00 | | |



Form TRC Budget Technical Review Checks

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Oakland Unified

Alameda County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

| FUND | RESOURCE | FUNCTION | VALUE |
|------|----------|----------|----------------|
| 01 | 3310 | 1110 | (\$957,699.00) |

Explanation: Resource will be corrected when contribution from other 33XX resources are booked to cover the negative amount. this will be revised when the district completes it 45 day revised budget.

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

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

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

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

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

SUPPLEMENTAL CHECKS

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). | <u>Passed</u> |
| CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. | <u>Passed</u> |
| CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. | <u>Passed</u> |
| CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. | <u>Passed</u> |

EXPORT VALIDATION CHECKS

| | |
|-----------------------------------------------------------------------------------------|----------------------|
| ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. | <u>Passed</u> |
| BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. | <u>Passed</u> |

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**



Form TRC Estimated Actuals Technical Review Checks

Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Oakland Unified

Alameda County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|--------------|
| 21 | 9010 | 9500 | (\$6,225.00) |

Explanation: Balance will be cleared at 45 day revise once entry to correct the warning is posted.

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

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

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

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|----------------------------------------------------------------------------------------------------------------------------------|----------|--------|----------------|
| 01 | 0000 | 9290 | (\$312.00) |
| Explanation: Balance Sheet Accounts are true-up during Fiscal Year End Close. Error Will be corrected at Year End Close process. | | | |
| 01 | 0000 | 9590 | (\$58,394.00) |
| Explanation: Balance Sheet Accounts are true-up during Fiscal Year End Close. Error Will be corrected at Year End Close process. | | | |
| 01 | 6500 | 9590 | (\$200,410.00) |
| Explanation: Balance Sheet Accounts are true-up during Fiscal Year End Close. Error Will be corrected at Year End Close process. | | | |
| 01 | 7370 | 9290 | (\$55,488.00) |
| Explanation: Balance Sheet Accounts are true-up during Fiscal Year End Close. Error Will be corrected at Year End Close process. | | | |

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**



Form 01CS

CRITERIA AND STANDARDS

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| | Percentage Level | District ADA |
|-------------------------------------------------------------------|------------------|----------------|
| | 3.0% | 0 to 300 |
| | 2.0% | 301 to 1,000 |
| | 1.0% | 1,001 and over |
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 30,047.01 | |
| District's ADA Standard Percentage Level: | 1.0% | |

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|------------|
| Third Prior Year (2020-21) | | | | |
| District Regular | 33,897 | 33,911 | | |
| Charter School | | | | |
| Total ADA | 33,897 | 33,911 | N/A | Met |
| Second Prior Year (2021-22) | | | | |
| District Regular | 33,911 | 33,878 | | |
| Charter School | | | | |
| Total ADA | 33,911 | 33,878 | 0.1% | Met |
| First Prior Year (2022-23) | | | | |
| District Regular | 33,239 | 33,225 | | |
| Charter School | | 0 | | |
| Total ADA | 33,239 | 33,225 | 0.0% | Met |
| Budget Year (2023-24) | | | | |
| District Regular | 32,096 | | | |
| Charter School | 0 | | | |
| Total ADA | 32,096 | | | |

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA |
|------------------|----------------|
| 3.0% | 0 to 300 |
| 2.0% | 301 to 1,000 |
| 1.0% | 1,001 and over |

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | Enrollment | | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|---------------|---------------|------------------------------------------------------------------------|------------|
| | Budget | CBEDS Actual | | |
| Third Prior Year (2020-21) | | | | |
| District Regular | 35,435 | 48,704 | | |
| Charter School | | | | |
| Total Enrollment | 35,435 | 48,704 | N/A | Met |
| Second Prior Year (2021-22) | | | | |
| District Regular | 34,374 | 46,600 | | |
| Charter School | | | | |
| Total Enrollment | 34,374 | 46,600 | N/A | Met |
| First Prior Year (2022-23) | | | | |
| District Regular | 34,178 | 44,600 | | |
| Charter School | | | | |
| Total Enrollment | 34,178 | 44,600 | N/A | Met |
| Budget Year (2023-24) | | | | |
| District Regular | 33,683 | | | |
| Charter School | | | | |
| Total Enrollment | 33,683 | | | |

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

the enrollment on this form includes all charter schools and the District's actual enrollment to ADA ratio is 89.06% and 89.21% for 2022-23,2023-24 respectively as noted on the District's LCFE Calculator.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------|------------------------------------------|
| Third Prior Year (2020-21) | | | |
| District Regular | 33,911 | 48,704 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 33,911 | 48,704 | 69.6% |
| Second Prior Year (2021-22) | | | |
| District Regular | 29,379 | 46,600 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 29,379 | 46,600 | 63.0% |
| First Prior Year (2022-23) | | | |
| District Regular | 30,438 | 44,600 | |
| Charter School | | | |
| Total ADA/Enrollment | 30,438 | 44,600 | 68.2% |
| Historical Average Ratio: | | | 67.0% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 67.5% |

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|--------------------------------------|-------------------------------------------------------|-------------------------------------------------------|----------------------------|----------------|
| Budget Year (2023-24) | | | | |
| District Regular | 30,047 | 33,683 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 30,047 | 33,683 | 89.2% | Not Met |
| 1st Subsequent Year (2024-25) | | | | |
| District Regular | 29,663 | 33,258 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 29,663 | 33,258 | 89.2% | Not Met |
| 2nd Subsequent Year (2025-26) | | | | |
| District Regular | 29,289 | 32,832 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 29,289 | 32,832 | 89.2% | Not Met |

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

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

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

Explanation:
(required if NOT met)

the enrollment on this form includes all charter schools and the District's actual enrollment to ADA ratio is 89.06% and 89.21% for 2022-23, 2023-24 respectively as noted on the District's LCFF Calculator.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 33,224.83 | 32,095.70 | 30,836.29 | 30,051.16 |
| b. Prior Year ADA (Funded) | | 33,224.83 | 32,095.70 | 30,836.29 |
| c. Difference (Step 1a minus Step 1b) | | (1,129.13) | (1,259.41) | (785.13) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | (3.40%) | (3.92%) | (2.55%) |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 486,046,797.00 | 487,874,034.00 | 492,536,236.00 |
| b1. COLA percentage | | 8.22% | 3.94% | 3.29% |
| b2. COLA amount (proxy for purposes of this criterion) | | 39,953,046.71 | 19,222,236.94 | 16,204,442.16 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 8.22% | 3.94% | 3.29% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | | |
| | | 4.82% | .02% | .74% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 3.82% to 5.82% | -0.98% to 1.02% | -0.26% to 1.74% |

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-------------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 185,012,979.00 | 185,012,979.00 | 208,408,995.00 | 218,440,214.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-----------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (COLA Step 2c, plus/minus 1%): | N/A | N/A | N/A |

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 500,098,909.00 | 528,354,279.00 | 530,457,448.00 | 537,713,992.00 |
| District's Projected Change in LCFF Revenue: | | 5.65% | .40% | 1.37% |
| LCFF Revenue Standard | | 3.82% to 5.82% | -0.98% to 1.02% | -0.26% to 1.74% |
| Status: | | Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|------------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| | Third Prior Year (2020-21) | 274,723,454.96 | |
| Second Prior Year (2021-22) | 279,607,625.46 | 321,832,167.02 | 86.9% |
| First Prior Year (2022-23) | 308,616,258.00 | 390,371,860.00 | 79.1% |
| | Historical Average Ratio: | | 84.5% |

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 2.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 81.5% to 87.5% | 81.5% to 87.5% | 81.5% to 87.5% |

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|-------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------|--------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | | |
| | Budget Year (2023-24) | 308,722,357.00 | | |
| 1st Subsequent Year (2024-25) | 326,427,232.06 | 386,407,451.86 | 84.5% | Met |
| 2nd Subsequent Year (2025-26) | 337,089,684.67 | 399,009,543.91 | 84.5% | Met |

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 4.82% | .02% | .74% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -5.18% to 14.82% | -9.98% to 10.02% | -9.26% to 10.74% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -0.18% to 9.82% | -4.98% to 5.02% | -4.26% to 5.74% |

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|-------------------------------------------------------------------------|----------------|--------------------------------------|----------------------------------------|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2022-23) | 161,503,846.00 | | |
| Budget Year (2023-24) | 109,836,611.00 | (31.99%) | Yes |
| 1st Subsequent Year (2024-25) | 56,414,000.00 | (48.64%) | Yes |
| 2nd Subsequent Year (2025-26) | 58,033,869.00 | 2.87% | No |

Explanation:
(required if Yes)

Federal Revenue is decreasing as COVID relief funds and other one time funds are sunseting.

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

| | | | |
|-------------------------------|----------------|----------|-----|
| First Prior Year (2022-23) | 211,024,524.00 | | |
| Budget Year (2023-24) | 122,422,819.00 | (41.99%) | Yes |
| 1st Subsequent Year (2024-25) | 143,807,337.00 | 17.47% | Yes |
| 2nd Subsequent Year (2025-26) | 147,501,333.00 | 2.57% | No |

Explanation:
(required if Yes)

Other State revenue is declining as a result of AB1840 funds expiring as well as several other State grants whose carryover balances will be picked up after prior fiscal year close. Other State grants such as unrestricted lottery are expected to see a reduction in the allocation projections. Several other Large grants such as Arts, Music and PE supplies, and Literacy & Read grants will use the fund balance amounts for FY 2023-24 when budgets have been approved. Resource 2600, 7435 whose funding is now captured in the Restricted Fund Balance 9740 makes up over \$72 million of the reduction in revenue.

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

| | | | |
|-------------------------------|---------------|--------|----|
| First Prior Year (2022-23) | 86,693,153.00 | | |
| Budget Year (2023-24) | 87,096,328.00 | .47% | No |
| 1st Subsequent Year (2024-25) | 86,891,845.00 | (.23%) | No |
| 2nd Subsequent Year (2025-26) | 86,949,353.00 | .07% | No |

Explanation:
(required if Yes)

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

| | | | |
|-------------------------------|---------------|--------|----|
| First Prior Year (2022-23) | 72,212,026.00 | | |
| Budget Year (2023-24) | 77,128,733.00 | 6.81% | No |
| 1st Subsequent Year (2024-25) | 76,479,658.67 | (.84%) | No |
| 2nd Subsequent Year (2025-26) | 78,129,103.36 | 2.16% | No |

Explanation:
(required if Yes)

Cost of books and supplies are decreasing as funds from the Corona Virus pandemic used to pay for these expenses are sunsetting. The associated reduction in expense coincides with the reduction of each respective revenue streams. The increase from prior fiscal year to FY 2023-24 are captured in the 439X object expense lines. We earmarked funds that will be allocated to Labor object expenses for salary increases for FY 2023-24 forward once the OEA Tentative agreement is approved.

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

| | | | |
|-------------------------------|----------------|----------|-----|
| First Prior Year (2022-23) | 193,794,712.00 | | |
| Budget Year (2023-24) | 146,081,769.00 | (24.62%) | Yes |
| 1st Subsequent Year (2024-25) | 135,714,951.72 | (7.10%) | Yes |
| 2nd Subsequent Year (2025-26) | 139,007,621.34 | 2.43% | No |

Explanation:
(required if Yes)

Operating cost are decreasing as funds from the Corona Virus pandemic used to pay for these expenses are sunsetting. The associated reduction in expense coincides with the reduction of each respective revenue streams.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|----------------------------|--------|--------------------------------------|--------|
|----------------------------|--------|--------------------------------------|--------|

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

| | | | |
|-------------------------------|----------------|----------|---------|
| First Prior Year (2022-23) | 459,221,523.00 | | |
| Budget Year (2023-24) | 319,355,758.00 | (30.46%) | Not Met |
| 1st Subsequent Year (2024-25) | 287,113,182.00 | (10.10%) | Not Met |
| 2nd Subsequent Year (2025-26) | 292,484,555.00 | 1.87% | Met |

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

| | | | |
|-------------------------------|----------------|----------|---------|
| First Prior Year (2022-23) | 266,006,738.00 | | |
| Budget Year (2023-24) | 223,210,502.00 | (16.09%) | Not Met |
| 1st Subsequent Year (2024-25) | 212,194,610.39 | (4.94%) | Met |
| 2nd Subsequent Year (2025-26) | 217,136,724.70 | 2.33% | Met |

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Federal Revenue is decreasing as COVID relief funds and other one time funds are sunsetting.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Other State revenue is declining as a result of AB1840 funds expiring as well as several other State grants whose carry over balances will be picked up after prior fiscal year close. Other State grants such as unrestricted lottery are expected to see a reduction in the allocation projections. Several other Large grants such as Arts, Music and PE supplies, and Literacy & Read grants will use the fund balance amounts for FY 2023-24 when budgets have been approved. Resource 2600, 7435 whose funding is now captured in the Restricted Fund Balance 9740 makes up over \$72 million of the reduction in revenue.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Cost of books and supplies are decreasing as funds from the Corona Virus pandemic used to pay for these expenses are sunsetting. The associated reduction in expense coincides with the reduction of each respective revenue streams. The increase from prior fiscal year to FY 2023-24 are captured in the 439X object expense lines. We earmarked funds that will be allocated to Labor object expenses for salary increases for FY 2023-24 forward once the OEA Tentative agreement is approved.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Operating cost are decreasing as funds from the Corona Virus pandemic used to pay for these expenses are sunsetting. The associated reduction in expense coincides with the reduction of each respective revenue streams.

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

| |
|-----|
| Yes |
|-----|

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

| |
|------|
| 0.00 |
|------|

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

| |
|----------------|
| 727,755,421.00 |
|----------------|

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

| | |
|----------------------|------------------------------------|
| 3% Required | Budgeted Contribution ¹ |
| Minimum Contribution | to the Ongoing and Major |
| (Line 2c times 3%) | Maintenance Account |
| | Status |

c. Net Budgeted Expenditures and Other Financing Uses

| | | | |
|----------------|---------------|---------------|-----|
| 727,755,421.00 | 21,832,662.63 | 22,194,028.00 | Met |
|----------------|---------------|---------------|-----|

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

| |
|--|
| |
|--|

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2020-21) | Second Prior Year (2021-22) | First Prior Year (2022-23) |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 12,806,047.00 | 20,789,411.25 | 26,192,933.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 11,881,249.52 | 36,043,341.50 | 40,993,709.54 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 24,687,296.52 | 56,832,752.75 | 67,186,642.54 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 639,187,544.31 | 703,857,989.81 | 873,112,755.00 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 639,187,544.31 | 703,857,989.81 | 873,112,755.00 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 3.9% | 8.1% | 7.7% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 1.3% | 2.7% | 2.6% |

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------|
| Third Prior Year (2020-21) | 27,400,149.83 | 314,242,666.45 | N/A | Met |
| Second Prior Year (2021-22) | 26,496,662.13 | 327,145,978.20 | N/A | Met |
| First Prior Year (2022-23) | (11,069,919.00) | 396,271,860.00 | 2.8% | Not Met |
| Budget Year (2023-24) (Information only) | 35,095,451.00 | 361,666,238.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

9. **CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level ¹ | District ADA |
|-------------------------------|-------------------|
| 1.7% | 0 to 300 |
| 1.3% | 301 to 1,000 |
| 1.0% | 1,001 to 30,000 |
| 0.7% | 30,001 to 400,000 |
| 0.3% | 400,001 and over |

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | | Status |
|------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | | |
| Third Prior Year (2020-21) | 33,043,882.00 | 33,043,818.42 | 0.0% | | Met |
| Second Prior Year (2021-22) | 66,128,213.00 | 66,128,212.25 | 0.0% | | Met |
| First Prior Year (2022-23) | 93,077,671.00 | 92,624,875.00 | .5% | | Met |
| Budget Year (2023-24) (Information only) | 81,554,956.00 | | | | |

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

| Percentage Level | District ADA |
|-----------------------------|-------------------|
| 5% or \$80,000 (greater of) | 0 to 300 |
| 4% or \$80,000 (greater of) | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 400,000 |
| 1% | 400,001 and over |

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

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

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

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 30,047 | 29,669 | 29,289 |
| District's Reserve Standard Percentage Level: | 2% | 3% | 3% |

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-----------------------------------------|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds | 0.00 | | |

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|-----------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 805,817,992.00 | 797,905,014.45 | 818,461,904.17 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 805,817,992.00 | 797,905,014.45 | 818,461,904.17 |
| 4. Reserve Standard Percentage Level | 2% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 16,116,359.84 | 23,937,150.43 | 24,553,857.13 |
| 6. Reserve Standard - by Amount | | | |

| | | | | |
|----|------------------------------------------------------|----------------------|----------------------|----------------------|
| | (\$80,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | District's Reserve Standard | | | |
| | (Greater of Line B5 or Line B6) | 16,116,359.84 | 23,937,150.43 | 24,553,857.13 |

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 24,084,540.00 | 23,847,151.00 | 24,463,857.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 81,037,039.54 | 86,151,389.27 | 76,477,304.48 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 105,121,579.54 | 109,998,540.27 | 100,941,161.48 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 13.05% | 13.79% | 12.33% |
| District's Reserve Standard (Section 10B, Line 7): | 16,116,359.84 | 23,937,150.43 | 24,553,857.13 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|-------------------------------------------------------------------------------------------------|------------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2022-23) | (88,734,171.00) | | | |
| Budget Year (2023-24) | (103,864,622.00) | 15,130,451.00 | 17.1% | Not Met |
| 1st Subsequent Year (2024-25) | (108,017,842.00) | 4,153,220.00 | 4.0% | Met |
| 2nd Subsequent Year (2025-26) | (114,115,956.00) | 6,098,114.00 | 5.6% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2022-23) | 0.00 | | | |
| Budget Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2022-23) | 5,900,000.00 | | | |
| Budget Year (2023-24) | 3,000,000.00 | (2,900,000.00) | (49.2%) | Not Met |
| 1st Subsequent Year (2024-25) | 3,000,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 3,000,000.00 | 0.00 | 0.0% | Met |

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Projected contributions have changed as a result of increased cost for Transportation as well as increases in the district's Special Education Expenses. We are monitoring these increases and actively researching possible solutions to reduce our liability. The District's primary transportation expense is for students in our transportation program, as we do not provide home to school transportation, but do purchase bus passes for secondary students.

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

Explanation:

(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out have changed as a result of a one time 2.9mil transfer to Fund 40 for a medical therapy unit at West Oakland Middle School.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2023 |
|-------------------------------|----------------------|----------------------------------------------|--------------------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 19 | Fund 51 Resource 9010/9258 - Obj 8979,86XX - | Fund 51 9010/9258 Obj 7433,7434,7699 | 117,947,436 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | 8,243,861 |

Other Long-term Commitments (do not include OPEB):

| | | | | |
|-------------------------------------------------|--|--|--|-------------|
| Unamortized debt premiums | | | | |
| Emergency Apportionment - Direct Borrowing Loan | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 126,191,297 |

| Type of Commitment (continued) | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----------------------------------------------------------------------|----------------|----------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (2024-25) | (2025-26) |
| | Annual Payment | Annual Payment | Annual Payment | Annual Payment |
| | (P & I) | (P & I) | (P & I) | (P & I) |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| Unamortized debt premiums | | | | |
| Emergency Apportionment - Direct Borrowing Loan | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 0 | 0 | 0 | 0 |
| Has total annual payment increased over prior year (2022-23)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes
to increase in total
annual payments)

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

| | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
| | | |

4 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b) 0.00

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

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

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 5. OPEB Contributions | | | |
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | | | |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 530,181.00 | | |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | | |
| d. Number of retirees receiving OPEB benefits | | | |

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

| |
|-----|
| Yes |
|-----|

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

| |
|----------------------------------|
| Actuarial Report - June 30, 2022 |
|----------------------------------|

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

| |
|---------------|
| 42,000,000.00 |
|---------------|

b. Unfunded liability for self-insurance programs

| |
|---------------|
| 42,000,000.00 |
|---------------|

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|----------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 87,000,000.00 | 87,000,000.00 | 87,000,000.00 |
| b. Amount contributed (funded) for self-insurance programs | 0.00 | 0.00 | 0.00 |

b. Amount contributed (funded) for self-insurance programs

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 2485 | 2285 | 2185 | 2100 |

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

| |
|----|
| No |
|----|

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

| |
|--|
| |
|--|

Negotiations Settled

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

| |
|--|
| |
|--|

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

| |
|--|
| |
|--|

If Yes, date of Superintendent and CBO certification:

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

| |
|--|
| |
|--|

If Yes, date of budget revision board adoption:

| |
|--|
| |
|--|

4. Period covered by the agreement:

| | | | |
|-------------|--|-----------|--|
| Begin Date: | | End Date: | |
|-------------|--|-----------|--|

5. Salary settlement:

| Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| |
|--|
| |
|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| |
|--|
| |
|--|

Negotiations Not Settled

| | | | | |
|----|-----------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 6. | Cost of a one percent increase in salary and statutory benefits | 2,582,633 | | |
| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |
| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |

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

| | | | | |
|----|-------------------------------------------------------------------|----------|----------|----------|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 50560015 | 61533446 | 66763789 |
| 3. | Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. | Percent projected change in H&W cost over prior year | 13.0% | 25.0% | 8.0% |

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

| | | |
|----|--|--|
| No | | |
|----|--|--|

Certificated (Non-management) Step and Column Adjustments

| | | | | |
|----|----------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 3080319 | 2931006 | 3259281 |
| 3. | Percent change in step & column over prior year | 2.0% | 2.0% | 2.0% |
| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |

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

| | | | | |
|----|------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |
| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |

Certificated (Non-management) - Other

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

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified(non - management) FTE positions | 1606.4 | 1636.53 | 1536.3 | 1436.3 |

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

| |
|----|
| No |
|----|

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

| |
|--|
| |
|--|

Negotiations Settled

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

| |
|--|
| |
|--|

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

| |
|--|
| |
|--|

If Yes, date of Superintendent and CBO certification:

| |
|--|
| |
|--|

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

| |
|--|
| |
|--|

If Yes, date of budget revision board adoption:

| |
|--|
| |
|--|

4. Period covered by the agreement:

Begin Date:

| |
|--|
| |
|--|

End Date:

| |
|--|
| |
|--|

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| |
|--|
| |
|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| |
|--|
| |
|--|

Negotiations Not Settled

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

| | | | |
|--------------------------|----------------------------------|----------------------------------|--|
| | 1524035 | | |
| Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) | |

7. Amount included for any tentative salary schedule increases

| | | | |
|--------------------------|----------------------------------|----------------------------------|--|
| 0 | 0 | 0 | |
| Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) | |

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

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

| | | |
|----------|----------|----------|
| Yes | Yes | Yes |
| 32039181 | 38109671 | 41348993 |
| 100.0% | 100.0% | 100.0% |
| 13.0% | 25.0% | 8.0% |

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

| | | |
|----|--|--|
| No | | |
|----|--|--|

n/a

Classified (Non-management) Step and Column Adjustments

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

| | | |
|---------|---------|---------|
| Yes | Yes | Yes |
| 1673699 | 1112870 | 2287243 |
| 2.0% | 2.0% | 2.0% |

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

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 513.9 | 513.9 | 513.9 | 513.9 |

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

| Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

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

Negotiations Not Settled

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

| Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------|----------------------------------|----------------------------------|
| | | |

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

| Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Step and Column Adjustments

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

| Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

| |
|-----|
| Yes |
|-----|

2. Adoption date of the LCAP or an update to the LCAP.

| |
|--------------|
| Jun 28, 2023 |
|--------------|

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

| |
|-----|
| Yes |
|-----|

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

| | | |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| A1. | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. | Is the system of personnel position control independent from the payroll system? | Yes |
| A3. | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | Yes |
| A4. | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| A5. | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| A6. | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. | Is the district's financial system independent of the county office system? | Yes |
| A8. | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review



2023-24 Second Draft Proposed Budget & LCAP PowerPoint Presentation



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

Oakland Unified School District

2023-24 Proposed Budget



Presented by Lisa Grant-Dawson, Chief Business Officer
DeCarlos Kaigler, Chief Financial Officer

June 28, 2023

2023-24 Proposed Budget Public Hearing

www.ousd.org



@OUSDnews

Purpose

Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 28, 2023, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing was scheduled for June 7, 2023. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2023-24 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

Proposed Adopted Budget

2023-24 Proposed Adopted Budget Report Outline

- I. Overview & Summary of Budget Development Timeline & Assumptions**
- II. Proposed Adopted Budget Content & Projections**
 - A. Unrestricted General Fund Summary
 - B. Restricted General Fund Summary
 - C. Comparison between Draft and Proposed Budget
 - D. Summary of All Funds Budget
- III. Multi-Year Projections (MYP) & Cash Flow**
 - A. General Fund Highlights
 - B. MYP Detail
 - C. Cash Flow
 - D. LCFF Projections
- IV. Next Steps**

Budget & LCAP Submission Timelines

LCAP & Budget Draft Timelines

Local Control Accountability Plan:

- First Draft LCAP for Initial Review by Governing Board, LCAP Parent & Student Advisory Committee, and Alameda County Office of Education
 - Provided to PSAC, Governing Board, & Posted on LCAP Website on 5/19/23
- Revised Draft LCAP for 6/7/23 Public Hearing and Presentation to Governing Board
 - Provided to PSAC, Governing Board, & Posted on LCAP Website by 6/2/23
- **Final LCAP for Adoption on 6/28/2023**
 - Provided to PSAC, Governing Board, & Posted on LCAP Website by 6/25/23

LCAP & Budget Draft Timelines

2023-24 Budget

- 5/24/23 - Governing Board Meeting Draft Budget
- 6/7/23 - Governing Board Meeting Public Hearing - Draft Proposed Budget
- 6/8/23 - Budget & Finance Meeting
 - Continued Engagement Budget & LCAP
- 6/21/23 - *Governing Board Meeting - Reconsideration Special Education Local Plan Area (SELPA) Annual Service Plan and Budget*
- **6/28/23 - Governing Board Meeting - Proposed Budget Adoption**

Summary Budget Assumptions

| OUSD 2021-25 Budget Assumptions - Draft Budget | | | | | | | | | |
|-----------------------------------------------------------------|------------------|--------------------|-------------------------|-------------------------------|-------------------------|-----------------|-----------------|-----------------|--|
| Year | 2021-22 | 2022-23 May Revise | 2022-23 Adopted Budget | 2022-23 45 Day Adopted Budget | 2022-23 Third Interim | 2023-24 | 2024-25 | 2025-26 | |
| Cost of Living Adjustment (COLA) | 5.07% | 6.56% | 6.56% | 6.56% | 6.56% | 8.22% | 3.94% | 3.29% | |
| Statutory COLA | 1.70% | | | | | | | | |
| Compounded COLA (Special Education and Community Colleges Only) | 4.05% | | 6.28% | 6.28% | 6.70% | | | | |
| Additional LCFF Investment *** | | | | 12.84% | 13.26% | | | | |
| Grade Span Adjustment Factors | | | 10.4% (K-3)/2.6% (9-12) | 10.4% (K-3)/2.6% (9-12) | 10.4% (K-3)/2.6% (9-12) | | | | |
| Enrollment | 34,374 | 33,208 | 33,208 | 33,208 | 34,239 | 33,638 | 33,258 | 33,258 | |
| Attendance Used for Funding (Highest Year or Average) | 33,888 | | | 33,700 | 33,152 | 31,986 | 30,726 | 30,726 | |
| Attendance (ADA) | 29,452 | 30,225 | 30,225 | 30,225 | 29,980 | 30,091 | 29,713 | 29,713 | |
| Enrollment to ADA % * | 86% | 91% | 91% | 91% | 88% | 89% | 89% | 89% | |
| Unduplicated Pupil Count | 77.40% | 78.53% | 78.53% | 78.53% | 77.74% | 79.03% | 79.53% | 79.53% | |
| Consumer Price Index | 6.56% | 6.11% | 5.75% | 5.75% | 5.71% | 3.54% | 3.02% | 2.64% | |
| California Lottery (Unrestricted/Restricted) | \$176.94/\$81.94 | \$163/\$65 | \$170/\$67 | \$170/\$67 | \$170/\$67 | \$170/\$67 | \$170/\$67 | \$170/\$67 | |
| Mandate Block Grant (K-8/9-12) | \$32.79/\$63.17 | \$34.94/\$67.31 | \$32.79/\$63.17 | \$34.94/\$67.31 | \$34.94/\$67.31 | \$37.81/\$72.84 | \$39.30/\$75.71 | \$40.59/\$78.20 | |
| Salary and Negotiated Increases Adjusted - OEA | 2.5% | \$1000/Cell | \$1000/Cell | \$1000/Cell | \$1000/Cell | | | | |
| Salary and Negotiated Increases BCTC, UAOS, TEAMSTERS, MgtConf | | 6.00% | 6.00% | 6.00% | 6.00% | | | | |
| Salary and Negotiated Increases - SEIU | | 6.00% | 6.00% | 6.00% | 6.00% | 2.25% | | | |
| Step & Column | 1.30% | 2.00% | 2.00% | 2.00% | 2.00% | 2.0% | 2.0% | 2.0% | |
| Health Benefit Assumptions ** | | 11.00% | 11.00% | 11.00% | 11.00% | 13.0% | 25.0% | 25.0% | |
| Mandatories & Benefits - Certificated | 5.63% | 5.63% | 5.63% | 5.63% | 5.63% | 5.03% | 5.03% | 5.03% | |
| Mandatories & Benefits - Classified | 11.83% | 11.83% | 11.83% | 11.83% | 11.83% | 11.23% | 11.23% | 11.23% | |
| State Teachers Retirement System | 16.92% | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% | 19.10% | |
| California Public Retirement System | 22.91% | 25.37% | 25.37% | 25.37% | 25.37% | 27.00% | 28.10% | 28.10% | |
| Total Mandatories & Benefits Certificated | 22.55% | 24.73% | 24.73% | 24.73% | 24.73% | 24.13% | 24.13% | 24.13% | |
| Total Mandatories & Benefits Classified | 34.74% | 37.20% | 37.20% | 37.20% | 37.20% | 38.23% | 39.33% | 39.33% | |

* Note: The 2022-23 Actual ADA projection is lower than the funded ADA. The Governor's Budget amended the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA due to the loss of ADA from the pandemic.

** 2023-24 Projected Increase for Kaiser which is the primary benefit selection for the majority of employees.

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

2023-24 Proposed Budget Content

Key Elements in Budget Development

- The District has completed the budget development and reconciliation process for all funds which include:
 - \$30.8M in Unrestricted General Fund Approved Budget Reductions
 - Local Control Funding Formula (LCFF) Revisions as of May Revise
 - Local Control Accountability Plan Investments
 - One Time COVID Investments and New and known State Allocations
 - State Budget Adopted June 15, 2023 – Details forthcoming as budget is finalized

2023-24 Budget Adjustments

- On March 9, 2023, the District presented and the Board Adopted Resolution 2223-0040A, Proposed Adjustments for the 2023-24 Budget, to include recommendations to be considered in 2023-24 and implemented in 2024-25.
- The summary of the Budget Adjustments was listed in a document labeled, Attachment A.

An update and reconciliation of those Board Agenda Items was provided with this Draft Proposed Budget (June 7, 2023).

All actions and impact categories were able to achieve at or above the amounts projected, excluding the Central Discretionary Dollars savings. The District is \$3.8M short of the adjusted \$14.5M target for the Base.

Reconciliation of Attachment A

Summary of Budget Resolution Outcomes

| | Original Projected FTE Adjustments | Original Projected Savings/Investments | 2023-24 Projected FTE Adjustments* | 2023-24 Projected Savings/Investment* | 2023-24 Realized FTE Adjustments * | 2023-24 Realized Savings/Investment* | Variance to 2023-24 Projection* | | | | |
|--------------------------------------------------------|------------------------------------|----------------------------------------|----------------------------------------|---------------------------------------|------------------------------------|--------------------------------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| Resource 0000 | (32.20) | \$ (17,367,468) | (14.50) | \$ (14,456,676) | (48.75) | \$ (10,614,165) | \$ (3,842,511) | | | | |
| Resource 0004 | | | 0 | \$ - | 111.20 | \$ 10,545,967 | \$ (10,545,967) | | | | |
| Resource 0005 | (6.60) | \$ (16,308,981) | (6.60) | \$ (16,308,981) | (35.90) | \$ (15,966,857) | \$ (342,124) | | | | |
| Resource 6500 | (67.80) | \$ (5,132,551) | (67.80) | \$ (5,132,551) | (61.00) | \$ (4,250,000) | \$ (882,551) | | | | |
| Resource 0002 | | \$ (2,876,645) | 0 | \$ - | 0.00 | \$ 69,015 | \$ (69,015) | | | | |
| Total | (106.60) | \$ (41,685,645) | (88.90) | \$ (35,898,208) | (34.45) | \$ (30,762,007) | \$ (5,136,201) | (Resource 0004 is excluded from this number as it is absorbing positions from other resources; therefore, supporting the savings.) | | | |
| Resources 3213, 3214, 41 and 40 & Measure G | 66.95 | \$ 13,218,570 | 49.25 | \$ 10,341,925 | 32.75 | \$ 4,872,005 | \$ (5,469,920) | | | | |
| | | | * Excludes 2023-24 School Site Savings | | | | | | | | |

The complete Reconciliation of Attachment A is included in this Board Packet.

Summary of 2023-24 **Unrestricted** Proposed General Fund Budget Projection

What is the District's Unrestricted General Fund Projected Financial Position at June 2024?

| | Proposed Budget |
|------------------------|-----------------|
| Beginning Fund Balance | \$116,650,407 |
| Ending Fund Balance | \$81,187,040 |

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

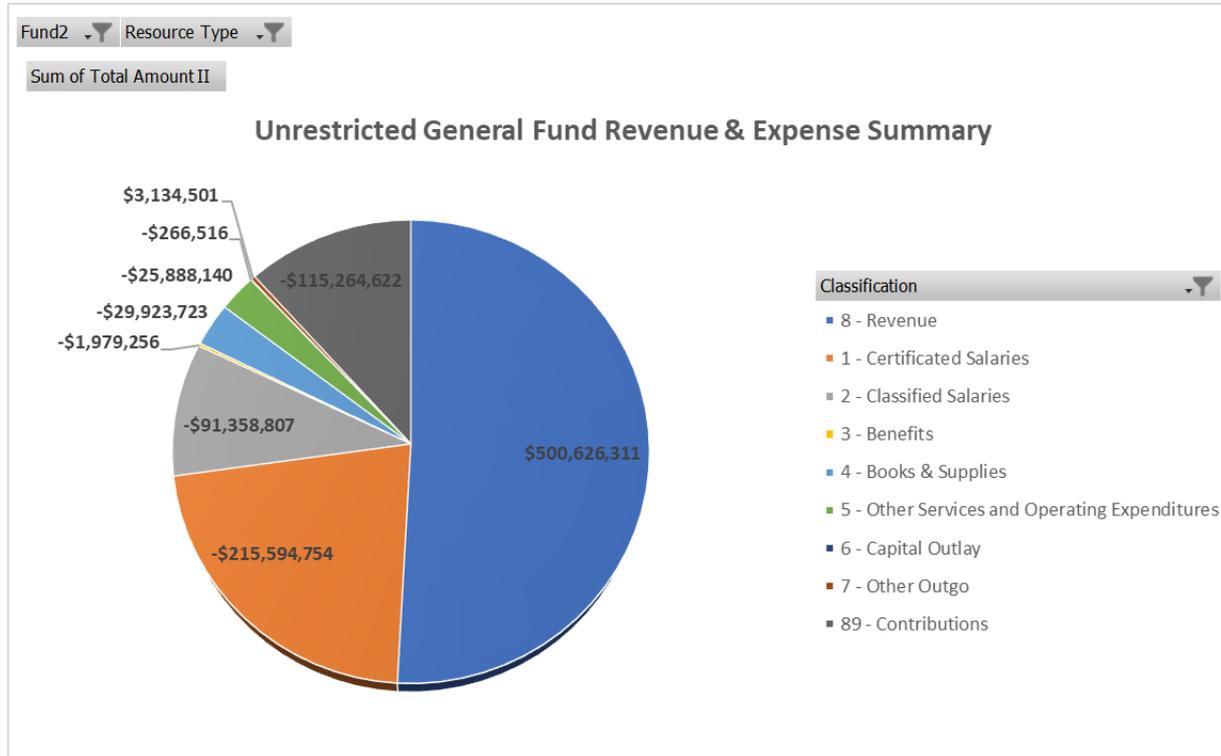
| | Proposed Budget |
|--------------------------------|----------------------|
| Revenues | \$500,626,311 |
| Expenditures | \$358,666,238 |
| Net Contributions/Transfers | \$106,864,622 |
| Net Increase (Decrease) | \$35,095,451 |



Our proposed ending fund balance is increasing by \$35.1M in the Unrestricted General Fund.

(Excludes Pending OEA Tentative Agreement)

UnRestricted General Fund Revenue & Expense Summary



Summary of 2023-24 **Restricted** Proposed General Fund Budget Projection

What is the District's Restricted General Fund Projected Financial Position as of June 2024?

| | Proposed Budget |
|------------------------|-----------------|
| Beginning Fund Balance | \$125,521,770 |
| Ending Fund Balance | \$93,591,743 |

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

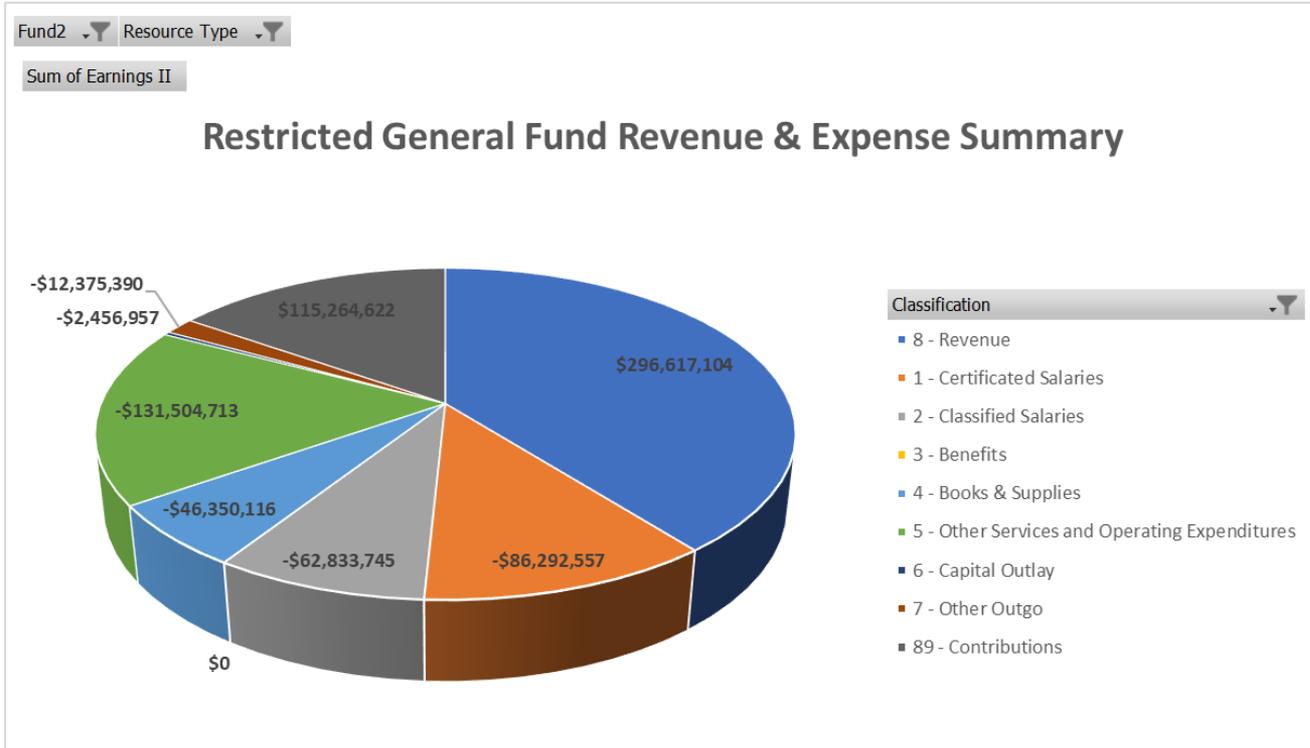
| | Proposed Budget |
|--------------------------------|-----------------------|
| Revenues | \$308,357,105 |
| Expenditures | \$444,151,754 |
| Net Contributions/Transfers | \$103,864.622 |
| Net Increase (Decrease) | (\$31,930,027) |



Our proposed ending fund balance is decreasing by \$31.9M in the Restricted General Fund.

(Excludes Pending OEA Tentative Agreement)

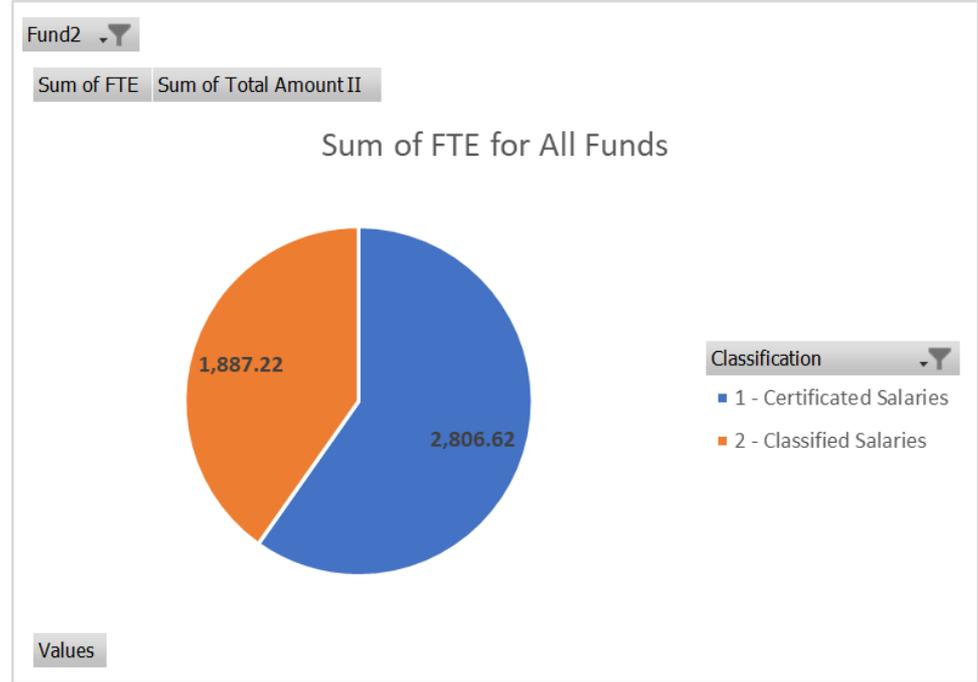
Restricted General Fund Revenue & Expense Summary



General Fund Summary

FTE & Compensation Totals

| Fund2 | 01 General Fund | |
|---------------------------|-----------------|------------------------|
| Data | | |
| Classification | Sum of FTE | Sum of Total Amount II |
| 1 - Certificated Salaries | 2,806.62 | -\$343,312,494 |
| 2 - Classified Salaries | 1,887.22 | -\$199,673,146 |
| Grand Total | 4,693.84 | -\$542,985,640 |



Net Changes to 2023-24 Draft Proposed

(6/7/23)

to Proposed Adopted Budget

Oakland Unified - 2023-24 Proposed Budget

Unrestricted and Restricted

| Description | Object Codes | 2023-24 Draft Budget | | | 2023-24 Proposed Budget | | | Variance Draft Budget to Proposed budget | | |
|------------------------------------------------------------------------------------------------------------|--------------|----------------------|------------------|----------------|-------------------------|------------------|----------------|------------------------------------------|-------------------|-----------------|
| | | UnRestricted (A) | Restricted (B) | Combined (C2) | UnRestricted (A2) | Restricted (B2) | Combined (C2) | UnRestricted (A-A2) | Restricted (B-B2) | Combined (C-C2) |
| A. Revenues | | | | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 481,514,315.18 | 3,580,861.19 | 485,095,176.37 | 486,046,797.00 | 3,580,861.19 | 489,627,658.19 | 4,532,481.82 | 0.00 | 4,532,481.82 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 109,477,799.00 | 109,477,799.00 | 0.00 | 109,836,611.00 | 109,836,611.00 | 0.00 | 358,812.00 | 358,812.00 |
| 3) Other State Revenue | 8300-8599 | 6,985,584.00 | 112,389,443.00 | 119,375,027.00 | 6,985,584.00 | 115,437,235.00 | 122,422,819.00 | 0.00 | 3,047,792.00 | 3,047,792.00 |
| 4) Other Local Revenue | 8600-8799 | 7,593,930.00 | 76,671,564.00 | 84,265,494.00 | 7,593,930.00 | 79,502,398.00 | 87,096,328.00 | 0.00 | 2,830,834.00 | 2,830,834.00 |
| 5) Total Revenues | | 496,093,829.18 | 302,119,667.19 | 798,213,496.37 | 500,626,311.00 | 308,357,105.19 | 808,983,416.19 | 4,532,481.82 | 6,237,438.00 | 10,769,919.82 |
| B. Expenditures | | | | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 146,081,176.00 | 87,722,955.00 | 233,804,131.00 | 146,550,279.00 | 87,684,783.00 | 234,235,062.00 | 469,103.00 | (38,172.00) | 430,931.00 |
| 2) Classified Salaries | 2000-2999 | 55,650,390.00 | 65,474,089.00 | 121,124,479.00 | 55,643,492.00 | 65,239,812.00 | 120,883,304.00 | (6,898.00) | (234,277.00) | (241,175.00) |
| 3) Employee Benefits | 3000-3999 | 106,414,485.00 | 107,291,551.00 | 213,706,036.00 | 106,528,586.00 | 106,357,863.00 | 212,886,449.00 | 114,101.00 | (933,688.00) | (819,587.00) |
| 4) Books and Supplies | 4000-4999 | 16,498,562.00 | 44,475,055.00 | 60,973,617.00 | 29,923,727.00 | 47,205,006.00 | 77,128,733.00 | 13,425,165.00 | 2,729,951.00 | 16,155,116.00 |
| 5) Services an Other Operating Expenditures | 5000-5999 | 31,004,869.00 | 130,137,760.00 | 161,142,629.00 | 25,888,139.00 | 120,193,630.00 | 146,081,769.00 | (5,116,730.00) | (9,944,130.00) | (15,060,860.00) |
| 6) Capital Outlay | 6000-6999 | 266,516.00 | 3,714,073.00 | 3,980,589.00 | 266,516.00 | 3,714,073.00 | 3,980,589.00 | 0.00 | 0.00 | 0.00 |
| | 7100-7299 | | | | | | | | | |
| 7) Other Outgo (excluding Transfers of Indirect Cost | 7400-7499 | 2,115,699.00 | 6,873,061.00 | 8,988,760.00 | 2,115,699.00 | 6,873,063.00 | 8,988,762.00 | 0.00 | 2.00 | 2.00 |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | (7,458,648.00) | 6,209,922.00 | (1,248,726.00) | (8,250,200.00) | 6,883,524.00 | (1,366,676.00) | (791,552.00) | 673,602.00 | (117,950.00) |
| 9) Total Expenditures | | 350,573,049.00 | 451,898,466.00 | 802,471,515.00 | 358,666,238.00 | 444,151,754.00 | 802,817,992.00 | 8,093,189.00 | (7,746,712.00) | 346,477.00 |
| C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources an Uses (A5-B9) | | 145,520,780.18 | (149,778,798.81) | (4,258,018.63) | 141,960,073.00 | (135,794,648.81) | 6,165,424.19 | (3,560,707.18) | 13,984,150.00 | 10,423,442.82 |

Net Changes to 2023-24 Draft Proposed

(6/7/23)

to Proposed Adopted Budget

Oakland Unified - 2023-24 Proposed Budget

Unrestricted and Restricted

| Description | Object Codes | 2023-24 Draft Budget | | | 2023-24 Proposed Budget | | | Variance Draft Budget to Proposed budget | | |
|-----------------------------------------------------------|--------------|-------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|------------------------------------------|------------------------|-----------------|
| | | UnRestricted (A) | Restricted (B) | Combined (C2) | UnRestricted (A2) | Restricted (B2) | Combined (C2) | UnRestricted (A-A2) | Restricted (B-B2) | Combined (C-C2) |
| D. Other Financing Sources/Uses | | | | | | | | | | |
| 1) Interfund Transfers | | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| a) Transfers In | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Transfers Out | | 3,000,000.00 | 0.00 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.00 | 0.00 | 0.00 |
| 2) Other Sources/Uses | | | | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| a) Sources | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Uses | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3) Contributions | | (114,439,165.00) | 114,439,165.00 | 0.00 | (103,864,622.00) | 103,864,622.00 | 0.00 | 10,574,543.00 | (10,574,543.00) | 0.00 |
| 4) Total, Other Financing Sources/Uses | | (117,439,165.00) | 114,439,165.00 | (3,000,000.00) | (106,864,622.00) | 103,864,622.00 | (3,000,000.00) | 10,574,543.00 | (10,574,543.00) | 0.00 |
| E. Net Increase (Decrease) in Fund Balance (C +D4) | | 28,081,615.18 | (35,339,633.81) | (7,258,018.63) | 35,095,451.00 | (31,930,026.81) | 3,165,424.19 | 7,013,835.82 | 3,409,607.00 | 10,423,442.82 |
| F. Fund Balance, Reserves | | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | | |
| a) As of July 1 - Unaudited | | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 0.00 | 0.00 | 0.00 |
| b) Audit Adjustments | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c) As of July 1 - Audited (F1a + F1b) | | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 0.00 | 0.00 | 0.00 |
| d) Other Restatements | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| a) Adjusted Beginning Balance (F1c + F1d) | | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 0.00 | 0.00 | 0.00 |
| 2) Ending Balance, June 30 (E + F1e) | | 109,636,571.18 | 90,182,136.19 | 199,818,707.37 | 116,650,407.00 | 93,591,743.19 | 210,242,150.19 | 0.00 | 3,409,607.00 | 0.00 |
| Components of Ending Fund Balance | | | | | | | | | | |
| a) Non spendable Revolving Cash | 9711 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 0.00 | 0.00 | 0.00 |
| b) Restricted | 9740 | 0.00 | 90,389,096.00 | 90,389,096.00 | 0.00 | 93,591,743.19 | 93,591,743.19 | 0.00 | 3,202,647.19 | 3,202,647.19 |
| c) Committed Stabilization Arrangements | 9750 | | | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| d) Assigned | 9780 | 10,718,313.46 | 0.00 | 10,718,313.46 | 11,378,827.46 | 0.00 | 11,378,827.46 | 0.00 | 0.00 | 0.00 |
| e) Unassigned/Unappropriated | | | | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| Reserve for Economic Uncertainty | 9789 | 24,164,145.00 | 0.00 | 24,164,145.00 | 24,084,540.00 | 0.00 | 24,084,540.00 | 0.00 | 0.00 | 0.00 |
| | | 74,604,112.72 | (206,959.81) | 74,397,152.91 | 81,037,039.54 | 0.00 | 81,037,039.54 | 0.00 | 206,959.81 | 206,959.81 |

Net Changes to 2023-24 Draft Proposed (6/7/23) to Proposed Adopted Budget

Oakland Unified - 2023-24 Proposed Budget

Unrestricted and Restricted

| Description | Object Codes | 2023-24 Draft Budget | | | 2023-24 Proposed Budget | | | Variance Draft Budget to Proposed budget | | |
|------------------------------------------------------------|--------------|----------------------|------------------------|-----------------------|-------------------------|------------------------|---------------------|------------------------------------------|---------------------|----------------------|
| | | UnRestricted (A) | Restricted (B) | Combined (C2) | UnRestricted (A2) | Restricted (B2) | Combined (C2) | UnRestricted (A-A2) | Restricted (B-B2) | Combined (C-C2) |
| D. Other Financing Sources/Uses | | | | | | | | | | |
| 1) Interfund Transfers | | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| a) Transfers In | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Transfers Out | | 3,000,000.00 | 0.00 | 3,000,000.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | 0.00 | 0.00 | 0.00 |
| 2) Other Sources/Uses | | | | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 |
| a) Sources | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Uses | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3) Contributions | | (114,439,165.00) | 114,439,165.00 | 0.00 | (103,864,622.00) | 103,864,622.00 | 0.00 | 10,574,543.00 | (10,574,543.00) | 0.00 |
| 4) Total, Other Financing Sources/Uses | | (117,439,165.00) | 114,439,165.00 | (3,000,000.00) | (106,864,622.00) | 103,864,622.00 | (3,000,000.00) | 10,574,543.00 | (10,574,543.00) | 0.00 |
| E. Net Increase (Decrease) in Fund Balance (C + D4) | | 28,081,615.18 | (35,339,633.81) | (7,258,018.63) | 35,095,451.00 | (31,930,026.81) | 3,165,424.19 | 7,013,835.82 | 3,409,607.00 | 10,423,442.82 |
| F. Fund Balance, Reserves | | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | | |
| a) As of July 1 - Unaudited | | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 0.00 | 0.00 | 0.00 |
| b) Audit Adjustments | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c) As of July 1 - Audited (F1a + F1b) | | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 0.00 | 0.00 | 0.00 |
| d) Other Restatements | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| a) Adjusted Beginning Balance (F1c + F1d) | | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 81,554,956.00 | 125,521,770.00 | 207,076,726.00 | 0.00 | 0.00 | 0.00 |
| 2) Ending Balance, June 30 (E + F1e) | | 109,636,571.18 | 90,182,136.19 | 199,818,707.37 | 116,650,407.00 | 93,591,743.19 | 210,242,150.19 | 0.00 | 3,409,607.00 | 0.00 |
| Components of Ending Fund Balance | | | | | | | | | | |
| a) Non spendable Revolving Cash | 9711 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 0.00 | 0.00 | 0.00 |
| b) Restricted | 9740 | 0.00 | 90,389,096.00 | 90,389,096.00 | 0.00 | 93,591,743.19 | 93,591,743.19 | 0.00 | 3,202,647.19 | 3,202,647.19 |
| c) Committed Stabilization Arrangements | 9750 | | | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| d) Assigned | 9780 | 10,718,313.46 | 0.00 | 10,718,313.46 | 11,378,827.46 | 0.00 | 11,378,827.46 | 0.00 | 0.00 | 0.00 |
| e) Unassigned/Unappropriated | | | | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| Reserve for Economic Uncertainty | 9789 | 24,164,145.00 | 0.00 | 24,164,145.00 | 24,084,540.00 | 0.00 | 24,084,540.00 | 0.00 | 0.00 | 0.00 |
| | | 74,604,112.72 | (206,959.81) | 74,397,152.91 | 81,037,039.54 | 0.00 | 81,037,039.54 | 0.00 | 206,959.81 | 206,959.81 |

2023-24 Budget

All Funds Summary

| 2023-24 Summary of Revenue, Expenditures, and Fund Balance | | | | | |
|------------------------------------------------------------|-------------------------|-------------------------|----------------------------|-------------------------------------------------|----------------------------------------------|
| <i>Fund/SACS Form</i> | <i>Revenues</i> | <i>Expenditures</i> | <i>Excess/(Deficiency)</i> | <i>2023-24 Projected Beginning Fund Balance</i> | <i>2023-24 Projected Ending Fund Balance</i> |
| Fund 01 - General Fund - Unrestricted | \$ 500,626,311 | \$ 465,530,860 | \$ 35,095,451 | \$ 81,554,956 | \$ 116,650,407 |
| Fund 01 - General Fund - Restricted | \$ 412,221,727 | \$ 444,151,754 | \$ (31,930,027) | \$ 125,521,770 | \$ 93,591,743 |
| Fund 11 - Adult Education | 3,306,423.00 | 3,304,781.00 | \$ 1,642 | \$ 810,592 | \$ 812,234 |
| Fund 12 - Child Development | 23,959,691.00 | 23,889,691.00 | \$ 70,000 | \$ 2,328,887 | \$ 2,398,887 |
| Fund 13 - Student Nutrition | 29,191,348.00 | 35,097,666.00 | \$ (5,906,318) | \$ 31,488,289 | \$ 25,581,971 |
| Fund 14 - Deferred Maintenance | 3,060,000.00 | 4,309,268.00 | \$ (1,249,268) | \$ 1,249,268 | \$ - |
| Fund 21 - Building Fund | 1,111,717.00 | 71,812,300.00 | \$ (70,700,583) | \$ 128,461,578 | \$ 57,760,995 |
| Fund 25 - Capital Facilities Fund | 2,580,000.00 | 4,000,000.00 | \$ (1,420,000) | \$ 17,776,951 | \$ 16,356,951 |
| Fund 35 - County Schools Facility Fund | 120,000.00 | 2,400,000.00 | \$ (2,280,000) | \$ 7,280,437 | \$ 5,000,437 |
| Fund 40 - Special Reserve Fund for Capital Outlay | 7,500.00 | 1,000,000.00 | \$ (992,500) | \$ 3,082,878 | \$ 2,090,378 |
| Fund 51 - Bond Interest and Redemption Fund | 108,113,154.00 | 104,841,339.00 | \$ 3,271,815 | \$ 117,947,437 | \$ 121,219,252 |
| Fund 67 - Self Insurance Fund | 19,224,353.00 | 24,561,061.00 | \$ (5,336,708) | \$ 14,355,466 | \$ 9,018,758 |
| Total All Funds | \$ 1,103,522,224 | \$ 1,184,898,720 | \$ (81,376,496) | \$ 531,858,509 | \$ 450,482,013 |

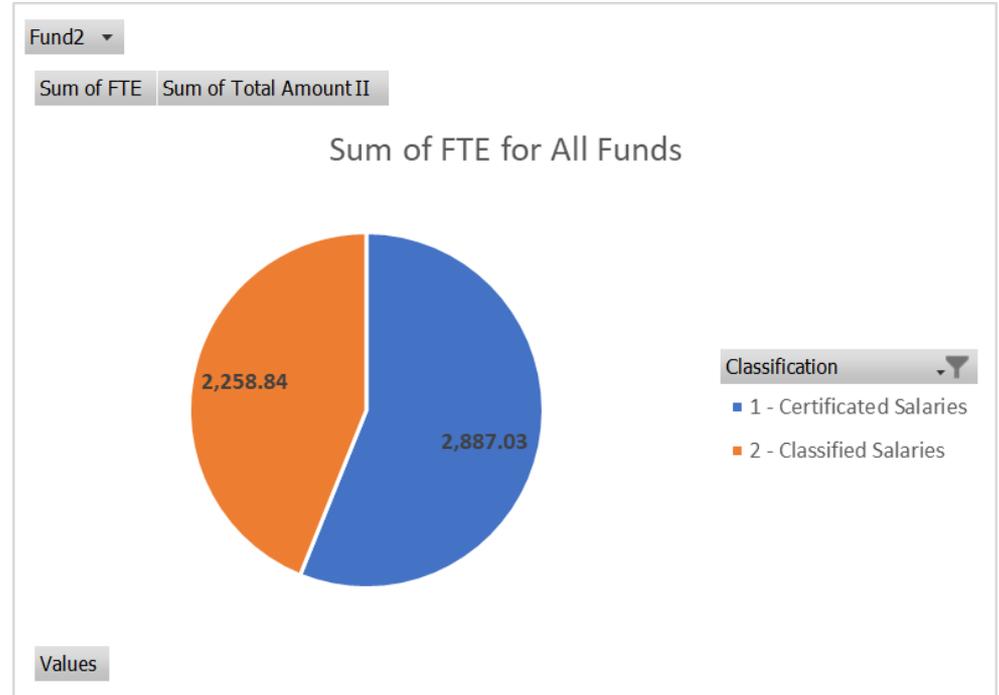
General Fund Summary

FTE & Compensation Totals

Fund2 (All)

| Classification | Data | |
|---------------------------|-----------------|------------------------|
| | Sum of FTE | Sum of Total Amount II |
| 1 - Certificated Salaries | 2,887.03 | -\$343,420,893 |
| 2 - Classified Salaries | 2,258.84 | -\$231,586,208 |
| Grand Total | 5,145.87 | -\$585,007,101 |

| Fund2 | Classification | Data | |
|----------------------------------------|---------------------------|-----------------|------------------------|
| | | Sum of FTE | Sum of Total Amount II |
| 01 General Fund | 1 - Certificated Salaries | 2,806.62 | -\$343,312,494 |
| | 2 - Classified Salaries | 1,887.22 | -\$199,673,146 |
| 01 General Fund Total | | 4,693.84 | -\$542,985,640 |
| 11 Adult Education Fund | 1 - Certificated Salaries | 12.91 | -\$1,897,635 |
| | 2 - Classified Salaries | 8.00 | -\$880,324 |
| 11 Adult Education Fund Total | | 20.91 | -\$2,777,959 |
| 12 Child Development Fund | 1 - Certificated Salaries | 67.50 | -\$8,210,764 |
| | 2 - Classified Salaries | 132.20 | -\$10,315,853 |
| 12 Child Development Fund Total | | 199.70 | -\$18,526,617 |
| 13 Cafeteria Fund | 2 - Classified Salaries | 191.37 | -\$13,900,192 |
| 13 Cafeteria Fund Total | | 191.37 | -\$13,900,192 |
| 21 Building Fund | 2 - Classified Salaries | 31.80 | -\$5,191,726 |
| 21 Building Fund Total | | 31.80 | -\$5,191,726 |
| 67 Self Insurance Fund | 2 - Classified Salaries | 8.25 | -\$1,624,968 |
| 67 Self Insurance Fund Total | | 8.25 | -\$1,624,968 |
| Grand Total | | 5,145.87 | -\$585,007,101 |



2023-24 COVID Investments & Other Funding

Projected COVID Investments 2023-24

- Our COVID Funds are scheduled to sunset in 2023-24
- They have been CRITICAL one-time resources that have been used strategically to not only support pandemic related needs, but also to support long standing OUSD needs.



One-Time Funds Review



Presented by: DeCarlos Kaigler, Chief Financial Officer
Johanna Hoffmann, COVID Grants Coordinator, Strategic Resource Planning
Jono Mayer, Grants Manager, Strategic Resource Planning

Board 2 x 2 May 22, 2023

Please see this presentation which has been added to this packet. It covers COVID and other existing and new grant programs that have significantly impact the District's ability to invest and impact the whole child experience.

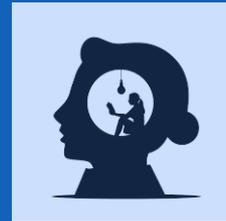
What are the COVID Resources?

16

OUSD received a total of 16 different resources from the state and federal government to respond to and address unique circumstances related to the COVID-19 pandemic.

\$30.3 M

\$252.8 M



More than
\$70 M
must be spent on
academics

Including **learning recovery**,
expanded learning opportunities
and **in-person instruction**.



OUSD has primarily invested in **academic acceleration**,
maintaining staff & operations, **COVID-19 health & safety** and **mental health & engagement**.

TOTAL:
\$283.1 M

All **federal** COVID funds must be used to **prevent**, **prepare** for, or **respond** to the COVID-19 pandemic, with **\$26 M** spent to address the **academic impact of lost instructional time** through **evidence-based interventions**.

Projected COVID Investments 2023-24

| Resource Code | Program Code | Data | |
|-------------------------------------|-------------------------------------|------------------------|---------------|
| | | Sum of Total Amount II | Sum of FTE |
| 3213 ESSER III | 0020 One-Time Community Positions | -\$244,880 | 2.00 |
| | 0030 One-Time Targeted Tutoring | \$0 | 0.00 |
| | 0035 One-Time TK-2 Reading Tutors | \$0 | 0.00 |
| | 0064 OneTime State Loan Repay | -\$7,133,333 | 0.00 |
| | 0066 One-Time PubHlth&Safety | -\$1,756,437 | 4.00 |
| | 0068 1X MgmtPrep&Response | -\$4,113,593 | 28.50 |
| | 0069 1X Facility Repair&Improvement | -\$6,324,499 | 0.00 |
| | 0070 1X Education Technology | -\$15,144,971 | 1.00 |
| | 0071 1X Distance Learning Suppt | -\$632,500 | 0.00 |
| | 0072 1X Technology Support Staff | -\$533,731 | 4.00 |
| | 0076 1X Translation | \$0 | 0.00 |
| | 0085 Covid Contact Tracing | -\$350,000 | 0.00 |
| | 0087 Outdoor Dining | -\$50,000 | 0.00 |
| | 0088 PPE | -\$500,000 | 0.00 |
| | 2236 Blueprint Transition cohort 2 | -\$308,085 | 3.00 |
| | 4850 Educationally Deprived | \$0 | 0.00 |
| | 6251 One-time TA 2021-22 | -\$31,284 | 0.00 |
| | 9060 Hr Recruitment | -\$725,155 | 4.00 |
| | 0089 School Site STIP Sub | -\$7,636,906 | 97.00 |
| | 0091 General Education Pre-k | -\$1,200,000 | 0.00 |
| 0093 1-Time School Perimeter Safety | -\$1,600,000 | 0.00 | |
| 3213 ESSER III Total | | -\$48,285,374 | 143.50 |

Projected COVID Investments 2023-24

| Resource Code | Program Code | Data | |
|----------------------------------------------------|------------------------------------|------------------------|---------------|
| | | Sum of Total Amount II | Sum of FTE |
| 3214 ESSER III Learning Loss | 0020 One-Time Community Positions | -\$914,418 | 6.00 |
| | 0040 One-Time Reading Acceleration | -\$122,604 | 1.00 |
| | 0068 1X MgmtPrep&Response | -\$2,931,957 | 15.50 |
| | 0070 1X Education Technology | -\$329,064 | 3.00 |
| | 0076 1X Translation | -\$911,801 | 8.50 |
| 3214 ESSER III Learning Loss Total | | -\$5,209,843 | 34.00 |
| 3216 ELO Esser II St Reserve | 0050 One-Time Attendance Case Mgmt | \$0 | 0.00 |
| | 0036 Core K-2 Early Lit Tutor | -\$197,746 | 4.00 |
| 3216 ELO Esser II St Reserve Total | | -\$197,746 | 4.00 |
| 3217 Expanded Learning GEER II | 0078 1x Credit Recovery | \$0 | 0.00 |
| | 0036 Core K-2 Early Lit Tutor | -\$205,576 | 5.20 |
| 3217 Expanded Learning GEER II Total | | -\$205,576 | 5.20 |
| 3218 ELO ESSER III St Resv Emergnc | 0036 Core K-2 Early Lit Tutor | -\$1,139,615 | 23.60 |
| 3218 ELO ESSER III St Resv Emergency Total | | -\$1,139,615 | 23.60 |
| 3219 ELO ESSER III St Resv LL | 0036 Core K-2 Early Lit Tutor | -\$163,229 | 4.00 |
| 3219 ELO ESSER III St Resv LL Total | | -\$163,229 | 4.00 |
| 5634 Homeless Children & Youth II | 4857 Homeless | -\$175,156 | 0.00 |
| 5634 Homeless Children & Youth II Total | | -\$175,156 | 0.00 |
| 7426 Expanded Learning Opp Para | 0035 One-Time TK-2 Reading Tutors | -\$431,507 | 9.60 |
| | 0040 One-Time Reading Acceleration | -\$15,086 | 0.40 |
| 7426 Expanded Learning Opp Para Total | | -\$446,593 | 10.00 |
| 7435 Learning Recovery Emergency | 0035 One-Time TK-2 Reading Tutors | -\$399,003 | 8.80 |
| | 1110 General Education, K-12 | -\$50,076 | 0.00 |
| | 0036 Core K-2 Early Lit Tutor | -\$1,821,402 | 38.00 |
| 7435 Learning Recovery Emergency Total | | -\$2,270,482 | 46.80 |
| Grand Total | | -\$58,093,613 | 271.10 |

Multi-Year Projection Enrollment & Attendance , Cash Flow, & LCFF Projections

Multi-Year Projection - Unrestricted

2023-24 Proposed Budget MYP Fund Balance Summary - Unrestricted

| | 2023-24 Unrestricted | 2024-25 Unrestricted | 2025-26 Unrestricted |
|-------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
| A. Revenues | | | |
| 5) Total Revenues | \$ 500,626,311 | \$ 502,302,255 | \$ 507,068,121 |
| B. Expenditures | | | |
| 9) Total Expenditures | \$ 358,666,238 | \$ 386,407,452 | \$ 399,009,544 |
| C. Excess (Deficiency) of Revenues Over Expenditures | \$ 141,960,073 | \$ 115,894,803 | \$ 108,058,578 |
| D. Other Financing Sources/Uses | | | |
| 4) Total, Other Financing Sources/Uses | \$ (106,864,622) | \$ (111,017,842) | \$ (117,115,956) |
| E. Net Increase (Decrease) in Fund Balance (C +D4) | \$ 35,095,451 | \$ 4,876,961 | \$ (9,057,378) |
| F. Fund Balance, Reserves | | | |
| 1) Beginning Fund Balance | | | |
| a) Adjusted Beginning Balance (F1c + F1d) | \$ 81,554,956 | \$ 116,650,407 | \$ 121,527,368 |
| 2) Ending Balance, June 30 (E + F1e) | \$ 116,650,407 | \$ 121,527,368 | \$ 112,469,990 |
| Reserve for Economic Uncertainty | \$ 24,084,540 | \$ 23,847,151 | \$ 24,463,857 |
| Reservations - Other Assignments | \$ 11,378,827 | \$ 11,528,827 | \$ 11,528,827 |
| Net Ending Balance- Unassigned/Unappropriated | \$ 81,187,040 | \$ 86,151,389 | \$ 76,477,305 |

Multi-Year Projection - Restricted

2023-24 Proposed Budget MYP Fund Balance Summary - Restricted

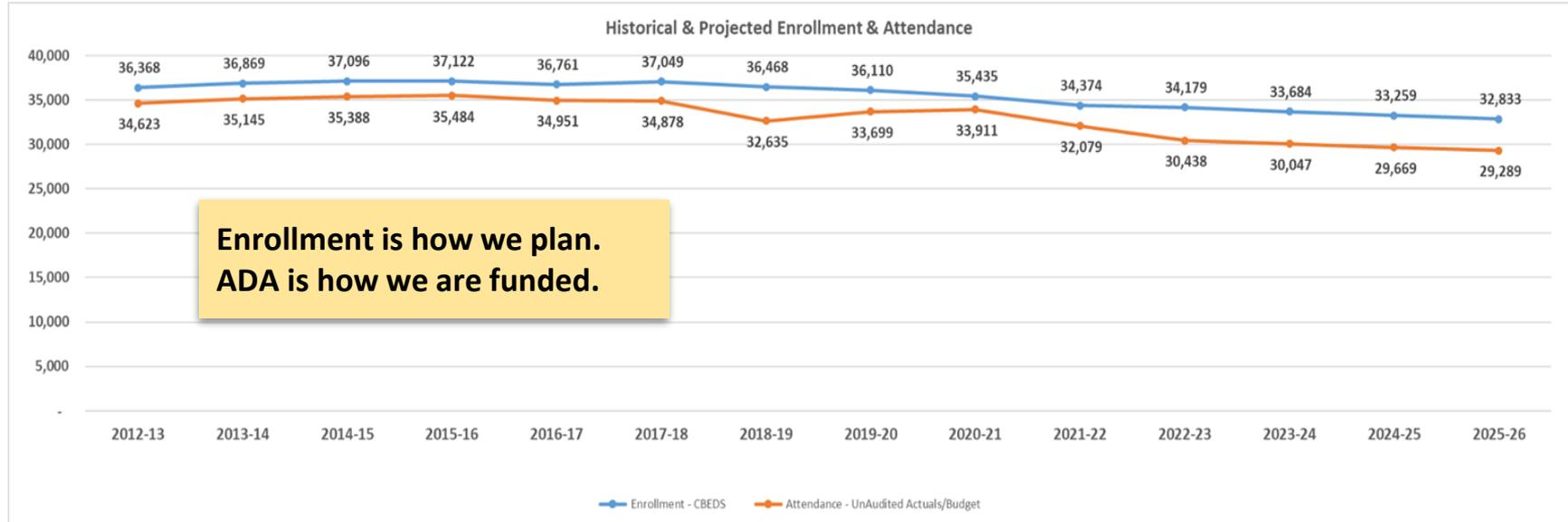
| | 2023-24 Restricted | 2024-25 Restricted | 2025-26 Restricted |
|-------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| A. Revenues | | | |
| 5) Total Revenues | \$ 308,357,105 | \$ 276,406,908 | \$ 281,797,816 |
| B. Expenditures | | | |
| 9) Total Expenditures | \$ 444,151,754 | \$ 408,497,563 | \$ 416,452,360 |
| C. Excess (Deficiency) of Revenues Over Expenditures | \$ (135,794,649) | \$ (132,090,655) | \$ (134,654,544) |
| D. Other Financing Sources/Uses | | | |
| 4) Total, Other Financing Sources/Uses | \$ 103,864,622 | \$ 108,017,842 | \$ 114,115,956 |
| E. Net Increase (Decrease) in Fund Balance (C + D4) | \$ (31,930,027) | \$ (24,072,813) | \$ (20,538,589) |
| F. Fund Balance, Reserves | | | |
| 1) Beginning Fund Balance | | | |
| a) Adjusted Beginning Balance (F1c + F1d) | \$ 125,007,698 | \$ 93,077,671 | \$ 69,004,859 |
| 2) Ending Balance, June 30 (E + F1e) | \$ 93,077,671 | \$ 69,004,859 | \$ 48,466,270 |

Multi-Year Projection - Combined

2023-24 Proposed Budget MYP Fund Balance Summary - Combined

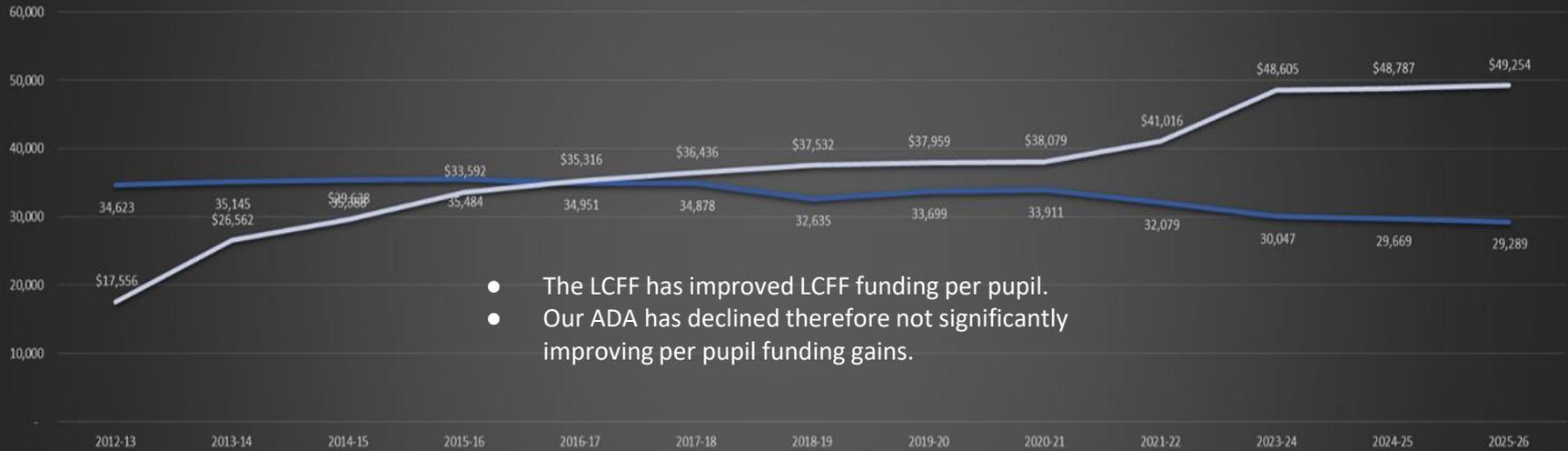
| | 2023-24 Combined | 2024-25 Combined | 2025-26 Combined |
|-------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| A. Revenues | | | |
| 5) Total Revenues | \$ 808,983,416 | \$ 778,709,163 | \$ 788,865,937 |
| B. Expenditures | | | |
| 9) Total Expenditures | \$ 802,817,992 | \$ 794,905,015 | \$ 815,461,904 |
| C. Excess (Deficiency) of Revenues Over Expenditures | \$ 6,165,424 | \$ (16,195,852) | \$ (26,595,967) |
| D. Other Financing Sources/Uses | | | |
| 4) Total, Other Financing Sources/Uses | <u>\$ (3,000,000)</u> | <u>\$ (3,000,000)</u> | <u>\$ (3,000,000)</u> |
| E. Net Increase (Decrease) in Fund Balance (C +D4) | \$ 3,165,424 | \$ (19,195,852) | \$ (29,595,967) |
| F. Fund Balance, Reserves | | | |
| 1) Beginning Fund Balance | | | |
| a) Adjusted Beginning Balance (F1c + F1d) | \$ 206,562,654 | \$ 209,728,078 | \$ 190,532,226 |
| 2) Ending Balance, June 30 (E + F1e) | \$ 209,728,078 | \$ 190,532,226 | \$ 160,936,260 |

Enrollment & Attendance Trends



LCFF & Attendance Trends

Historical Attendance Compared to LCFF Funding



- The LCFF has improved LCFF funding per pupil.
- Our ADA has declined therefore not significantly improving per pupil funding gains.

Dollars in Thousands e.g. 2012-13 \$17,556 is \$175,559,632

Attendance - UnAudited Actuals/Budget Revenue Limit/LCFF

2023-24 Proposed Budget Cash Flow Projection

- Beginning Projected Cash Balance - \$133,047,277
- Ending Projected Cash Balance - \$113,390,432
- Looking Back...
 - Ending Cash Balance - Unaudited Actuals 2019-20 - \$51,217,883

LCFF - Things to Watch Over Time

The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with FY 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date.

As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA.

Projected ADA decline for the Multiyear Projection Years 2023-24 to 2025-26 is 3,173.67 or 6.37%. Average Annual decline is projected at 1,057.89 per year 2023-24 to 2025-26.

| <u>Fiscal Year</u> | <u>(3) Year Average</u> | <u>ADA Decline</u> | <u>Base</u> | <u>Supplemental</u> | <u>Concentration</u> |
|--------------------|-------------------------|--------------------|---------------|---------------------|----------------------|
| 2023-24 | 32,095.70 | (1,129.13) | \$339,492,428 | \$56,135,970 | \$55,842,045 |
| 2024-25 | 30,836.29 | (1,259.41) | \$339,321,876 | \$56,443,917 | \$56,946,364 |
| 2025-26 | 30,051.16 | (785.13) | \$341,722,540 | \$57,068,262 | \$58,087,337 |
| | | <u>(3,173.67)</u> | | | |

LCFF - Things to Watch Over Time

It is also important to note that revenue allocated to the BASE (resource 0000) is growing at a much slower pace than our Supplemental and Concentration funds. Even with what would usually be considered healthy COLA's for California Public Schools over the past (2) decades, the base funding continues to lag as a result of declining enrollment. Concentration funds outpaced both Base and Supplemental funds over the (3) fiscal years listed.

Growth % over the (3) Fiscal Years 2023-24 / 2024-25 / 2025-26

Base - (resource 0000) 0.070% growth

Supplemental - (Resource 0002/0005) 3.87% Growth

Concentration - (Resource 0003/0004) 1.63% growth

LCFF Summary - 2022-23

| Oakland Unified (61259) - FY 2023-24 Proposed Budget | v.24.1 | | | | | | PY1 |
|-------------------------------------------------------------------------------|--------------------------------|----------------------|-----------------------------|----------------------|--------------------------------------|-----------------------|---------|
| LOCAL CONTROL FUNDING FORMULA | | | | | | | 2022-23 |
| LCFF ENTITLEMENT CALCULATION | | | | | | | |
| | <u>COLA & Augmentation</u> | | <u>Base Grant Proration</u> | | <u>Unduplicated Pupil Percentage</u> | | |
| | 13.26% | | 0.00% | | 77.96% | 77.96% | |
| Calculation Factors | 3-PY Average | | | | | | |
| | ADA | Base | Grade Span | Supplemental | Concentration | Total | |
| Grades TK-3 | 12,112.18 | \$ 9,166 | \$ 953 | \$ 1,578 | \$ 1,510 | \$ 159,964,519 | |
| Grades 4-6 | 7,901.64 | 9,304 | | 1,451 | 1,389 | 95,951,264 | |
| Grades 7-8 | 4,422.21 | 9,580 | | 1,494 | 1,430 | 55,292,806 | |
| Grades 9-12 | 8,788.80 | 11,102 | 289 | 1,776 | 1,700 | 130,663,771 | |
| Subtract Necessary Small School ADA and Funding | - | - | - | - | - | - | |
| Total Base, Supplemental, and Concentration Grant | | \$324,475,131 | \$ 14,082,870 | \$ 52,787,963 | \$ 50,526,396 | \$ 441,872,360 | |
| NSS Allowance | | - | - | - | - | - | |
| TOTAL BASE | 33,224.83 | \$324,475,131 | \$ 14,082,870 | \$ 52,787,963 | \$ 50,526,396 | \$ 441,872,360 | |
| 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) | TK ADA | 1,170.99 | TK Add-on rate | \$ 2,813.00 | | 3,293,995 | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | - | |
| LCFF Entitlement Before Adjustments | | | | | | \$ 460,985,999 | |
| Miscellaneous Adjustments | | | | | | - | |
| ADJUSTED LCFF ENTITLEMENT | | | | | | \$ 460,985,999 | |
| Local Revenue (including RDA) | | | | | | (159,252,851) | |
| Gross State Aid | | | | | | \$ 301,733,148 | |
| Education Protection Account Entitlement | | | | | | (58,502,353) | |
| Net State Aid | | | | | | \$ 243,230,795 | |

LCFF Summary - 2023-24

| Oakland Unified (61259) - FY 2023-24 Proposed Budget | v.24.1 | 5/26/2023 | CY |
|-------------------------------------------------------------------------------|--------------------------------|-----------------------------|--------------------------------------------------------------------------------------|
| LOCAL CONTROL FUNDING FORMULA | 2023-24 | | |
| LCFF ENTITLEMENT CALCULATION | | | |
| | <u>COLA & Augmentation</u> | <u>Base Grant Proration</u> | <u>Unduplicated Pupil Percentage</u> |
| | 8.22% | 0.00% | 79.26% 79.26% |
| Calculation Factors | 3-PY Average | | |
| | ADA | Base | Grade Span Supplemental Concentration Total |
| Grades TK-3 | 11,571.87 | \$ 9,919 | \$ 1,032 \$ 1,736 \$ 1,727 \$ 166,794,801 |
| Grades 4-6 | 7,626.97 | 10,069 | 1,596 1,588 101,079,612 |
| Grades 7-8 | 4,272.26 | 10,367 | 1,643 1,635 58,295,624 |
| Grades 9-12 | 8,624.60 | 12,015 | 312 1,954 1,944 139,933,450 |
| Subtract Necessary Small School ADA and Funding | - | - | - |
| Total Base, Supplemental, and Concentration Grant | \$ 339,492,428 | \$ 14,633,044 | \$ 56,135,970 \$ 55,842,045 \$ 466,103,487 |
| NSS Allowance | - | - | - |
| TOTAL BASE | 32,095.70 | \$ 339,492,428 | \$ 14,633,044 \$ 56,135,970 \$ 55,842,045 \$ 466,103,487 |
| ADD ONS: | | | |
| Targeted Instructional Improvement Block Grant | | | \$10,094,682 |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | 6,195,554 |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | - |
| Transitional Kindergarten (Commencing 2022-23) | TK ADA | 1,200.00 | TK Add-on rate \$ 3,044.23 3,653,074 |
| ECONOMIC RECOVERY TARGET PAYMENT | | | - |
| LCFF Entitlement Before Adjustments | | | \$ 486,046,797 |
| Miscellaneous Adjustments | | | - |
| ADJUSTED LCFF ENTITLEMENT | | | \$ 486,046,797 |
| Local Revenue (including RDA) | | | (154,564,937) |
| Gross State Aid | | | \$ 331,481,860 |
| Education Protection Account Entitlement | | | (73,081,197) |
| Net State Aid | | | \$ 258,400,663 |

LCFF Summary - 2024-25

| Oakland Unified (61259) - FY 2023-24 Proposed Budget | v.24.1 | | | | | CY1 |
|-------------------------------------------------------------------------------|--------------------------------|----------------|-----------------------------|---------------|--------------------------------------|----------------|
| LOCAL CONTROL FUNDING FORMULA | | | | | | 2024-25 |
| LCFF ENTITLEMENT CALCULATION | | | | | | |
| | <u>COLA & Augmentation</u> | | <u>Base Grant Proration</u> | | <u>Unduplicated Pupil Percentage</u> | |
| | 3.94% | | 0.00% | | 79.76% 79.76% | |
| Calculation Factors | 3-PY Average | | | | | |
| | ADA | Base | Grade Span | Supplemental | Concentration | Total |
| Grades TK-3 | 10,985.19 | \$ 10,310 | \$ 1,072 | \$ 1,816 | \$ 1,832 | \$ 165,101,647 |
| Grades 4-6 | 7,321.49 | 10,466 | | 1,670 | 1,684 | 101,182,510 |
| Grades 7-8 | 4,105.03 | 10,775 | | 1,719 | 1,734 | 58,406,189 |
| Grades 9-12 | 8,424.58 | 12,488 | 325 | 2,044 | 2,062 | 142,535,924 |
| Subtract Necessary Small School ADA and Funding | - | - | - | - | - | - |
| Total Base, Supplemental, and Concentration Grant | | \$ 339,321,876 | \$ 14,514,113 | \$ 56,443,917 | \$ 56,946,364 | \$ 467,226,270 |
| NSS Allowance | | - | - | - | - | - |
| TOTAL BASE | | \$ 339,321,876 | \$ 14,514,113 | \$ 56,443,917 | \$ 56,946,364 | \$ 467,226,270 |
| ADD ONS: | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | \$10,094,682 |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | | | 6,439,659 |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | | | - |
| Transitional Kindergarten (Commencing 2022-23) | TK ADA | 1,300.00 | TK Add-on rate | \$ 3,164.17 | | 4,113,423 |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | - |
| LCFF Entitlement Before Adjustments | | | | | | \$ 487,874,034 |
| Miscellaneous Adjustments | | | | | | - |
| ADJUSTED LCFF ENTITLEMENT | | | | | | \$ 487,874,034 |
| Local Revenue (including RDA) | | | | | | (162,103,634) |
| Gross State Aid | | | | | | \$ 325,770,400 |
| Education Protection Account Entitlement | | | | | | (65,227,047) |
| Net State Aid | | | | | | \$ 260,543,353 |

LCFF Summary - 2025-26

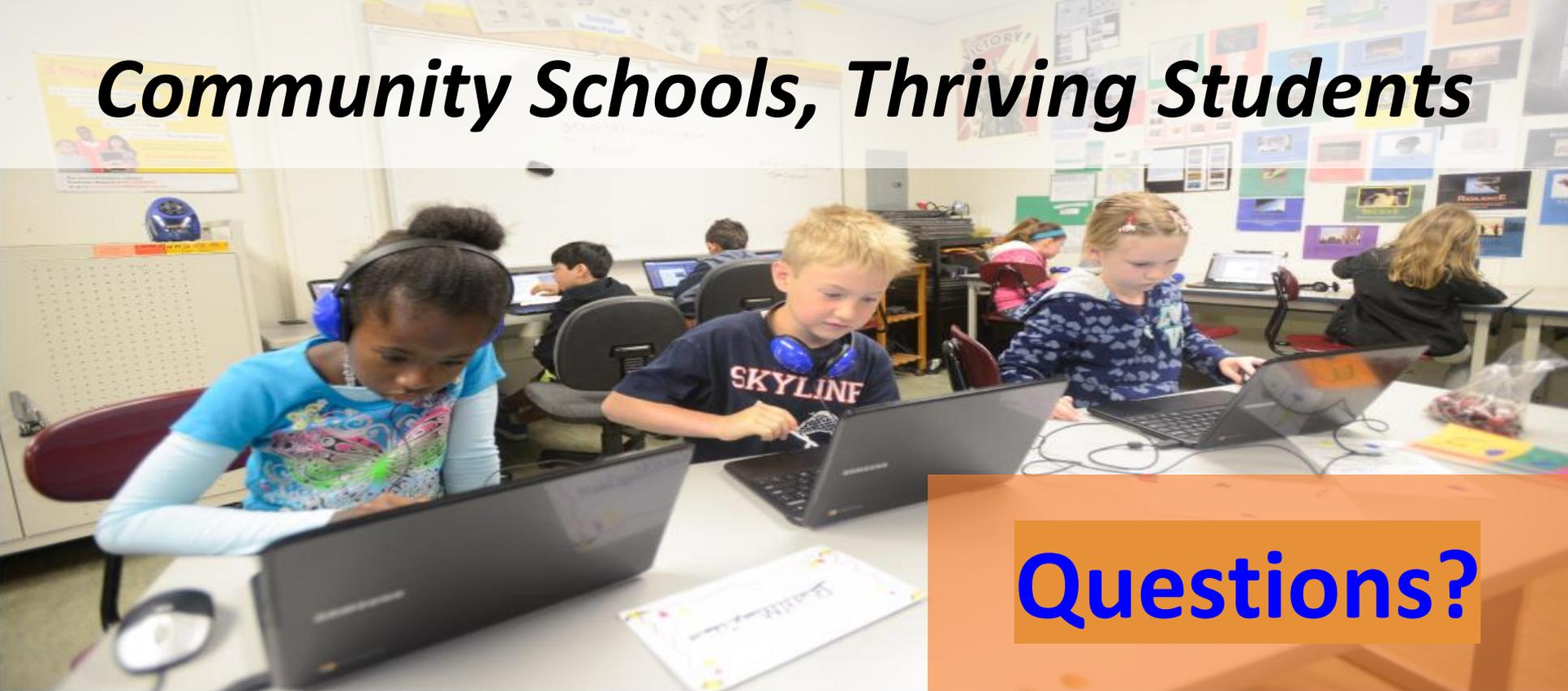
| Oakland Unified (61259) - FY 2023-24 Proposed Budget | v.24.1 | | | | | | CY2 |
|-------------------------------------------------------------------------------|---------------------|----------------------|----------------------|-------------------------------|----------------------|-----------------------|---------|
| LOCAL CONTROL FUNDING FORMULA | | | | | | | 2025-26 |
| LCFF ENTITLEMENT CALCULATION | | | | | | | |
| | COLA & Augmentation | | Base Grant Proration | Unduplicated Pupil Percentage | | | |
| | 3.29% | | 0.00% | 80.08% 80.08% | | | |
| Calculation Factors | 3-PY Average | | | | | | |
| | ADA | Base | Grade Span | Supplemental | Concentration | Total | |
| Grades TK-3 | 10,678.07 | \$ 10,649 | \$ 1,107 | \$ 1,883 | \$ 1,916 | \$ 166,100,626 | |
| Grades 4-6 | 7,099.15 | 10,810 | | 1,731 | 1,762 | 101,543,231 | |
| Grades 7-8 | 3,983.95 | 11,129 | | 1,782 | 1,814 | 58,666,335 | |
| Grades 9-12 | 8,289.99 | 12,899 | 335 | 2,120 | 2,157 | 145,165,718 | |
| Subtract Necessary Small School ADA and Funding | - | - | - | - | - | - | |
| Total Base, Supplemental, and Concentration Grant | | \$341,722,540 | \$ 14,597,771 | \$ 57,068,262 | \$ 58,087,337 | \$ 471,475,910 | |
| NSS Allowance | | - | | | | - | |
| TOTAL BASE | 30,051.16 | \$341,722,540 | \$ 14,597,771 | \$ 57,068,262 | \$ 58,087,337 | \$ 471,475,910 | |
| ADD ONS: | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | \$10,094,682 | |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | | | 6,651,524 | |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | | | - | |
| Transitional Kindergarten (Commencing 2022-23) | | | | | | - | |
| TK ADA | 1,320.00 | TK Add-on rate | \$ 3,268.27 | | | 4,314,120 | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | - | |
| LCFF Entitlement Before Adjustments | | | | | | \$ 492,536,236 | |
| Miscellaneous Adjustments | | | | | | - | |
| ADJUSTED LCFF ENTITLEMENT | | | | | | \$ 492,536,236 | |
| Local Revenue (including RDA) | | | | | | (169,417,315) | |
| Gross State Aid | | | | | | \$ 323,118,921 | |
| Education Protection Account Entitlement | | | | | | (59,414,154) | |
| Net State Aid | | | | | | \$ 263,704,767 | |

Next Steps

- June 28, 2023 – LCAP & Budget Adoption
- June 30, 2023 - Submit to Alameda County Office of Education
- Await Board County and Board Decision on OEA Tentative Agreement completion.
 - Proposed for June 28, 2023
- Pending Approval - Implement TA
- Submit Revised 2023-24 Budget in August 2023



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

www.ousd.org



@OUSDnews

Contact us for additional information [optional contact area]
Phone: 510.555.5555 | Email: info@ousd.org



**Resolution No. 2223-0040A -
Proposed Adjustments for
2023-24 Budget**

| | |
|-------------------------------------------------|-------------|
| Board Office Use: Legislative File Info. | |
| File ID Number | 23-0545A |
| Introduction Date | 3/9/2023 |
| Enactment Number | 23-0485 |
| Enactment Date | 3/9/2023 er |



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

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
Tara Gard, Chief of Talent
DeCarlos Kaigler, Chief Financial Officer

Meeting Date March 9, 2023

Subject 2023-24 Recommended Budget Adjustments

Ask of the Board Approval by the Board of Education of Resolution No. 2223-0040A - Proposed Adjustments for 2023-24 Budget.

Background The District is and will continue to be in the process of budget development through the Spring, but is seeking to meet its objective of providing methods to review options to reorganize and improve spending efficiencies in the midst of continued projections of declining enrollment and coinciding lower revenue. The District is also fortunate and challenged in doing so with one time COVID and recent additional concentration resources that are unable to address the rapid rate of increase in expenditures over revenue. Additionally, the District seeks to provide competitive compensation for its employees.

The District has provided insight and analysis that, although past and even current recommended budget adjustments solve the District's short term needs, an intense look at the District's infrastructure, how it serves its students, and how it invests resources is critical to the District's fiscal sustainability; thus, the crux of the District and County's concerns.

On December 14, 2022, staff presented the District's First Interim budget, which did not include ongoing increases in salary for all employees starting in 2023-24, and filed it with the Alameda County Office of Education with a "positive" certification. Alameda County Superintendent Alysse Castro, in her review of the District's first interim budget, determined that "the District may not meet its financial obligations in "the subsequent two fiscal

year “[b]ased on uncertainties yet unresolved” and changed the certification of the District’s first interim budget to “qualified”

On February 22, 2023, staff gave an initial presentation of the District’s financial outlook and summary of potential budget adjustments for 2023-24. That presentation was intended to help the Board and the public understand the District’s budget challenges, need to make significant adjustments, and a summary of potential budget adjustments.

Discussion

The District has met with and evaluated budgets and adjustments for the Central Office and other programs and hosted budget development for school sites. The impacts of the proposed budget adjustments are outlined in Attachment A of Resolution No. 2223 - 0040-Proposed Adjustments for 2023-24 Budget.

Fiscal Impact

See Attachment A to Resolution No. 2223-0040A

Attachment(s)

- Resolution No. 2223 - 0040A Proposed Adjustments for 2023-24 Budget

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

Resolution No. 2223-0040A

Proposed Adjustments for 2023-24 Budget

WHEREAS, the Board of Education (“Board”) recognizes that, in order to improve opportunities and outcomes for all students in the District and close equity gaps for the District’s historically underserved and most vulnerable students, the District must ensure that it remains fiscally solvent in the next three (3) school years, as well as years to come;

WHEREAS, the District has the paramount responsibility of offering a quality educational program to all of its students, almost 80% of who are unduplicated pupils;

WHEREAS, the Board is committed to implementing the strategies identified in the District’s Strategic Plan and LCAP to improve student outcomes to the greatest extent financially and operationally feasible;

WHEREAS, the Board is therefore committed to supporting the recruitment and retention of employees and the cultivation of high employee morale as well as to ensuring a continuity of services to students;

WHEREAS, the cost of health and welfare benefits are projected to increase by approximately 15%;

WHEREAS, the Consumer Price Index for the San Francisco Bay Area rose almost 5% in 2022;

WHEREAS, compensation in the Unrestricted General Fund is 84% of the total budget;

WHEREAS, compared with 2018-19, OUSD enrollment for 2023-24 is projected to have declined by 10.7% for TK-5 (with Kindergarten specifically projected to have declined by 15.6%), 5.2% for grades 6-8, and 3.1% for grades 9-12, foreshadowing serious future enrollment challenges for the District;

WHEREAS, the latest indications from the Department of Finance (DOF) and Legislative Analyst Office (LAO) are that any ongoing increase in LCFF funding is projected to be lower than proposed in the Governor’s January budget;

WHEREAS, on January 11, 2023 the Board adopted Resolution No. 2223-0036 - Rescission of School Consolidations for 2022-23, which rescinded the school consolidations scheduled for the end of the 2022-23 school year and increased expected ongoing costs by at least \$5.14M (in

addition to other programmatic, operational, maintenance, and facilities costs and impacts);

WHEREAS, the Board approved its first interim budget, which does not include ongoing increases in salary for all employees starting in 2023-24, and filed it with the Alameda County Office of Education with a “positive” certification;

WHEREAS, Alameda County Superintendent Alysse Castro, in her review of the District’s first interim budget, determined that “the District may not meet its financial obligations in” the subsequent two fiscal year “[b]ased on uncertainties yet unresolved” and changed the certification of the District’s first interim budget to “qualified”;

WHEREAS, Superintendent Castro, in her review also stated:

OUSD stands at a moment of extreme opportunity and extreme risk An unprecedented infusion of one-time money has created a brief window for changing course while still meeting operating expenses, but can’t cover the ongoing investments we want for our kids and staff The District is well poised to end 20 years of debt, but doing so will require quick and decisive action on the part of the Board to make changes in what may be the most complex school budget in California. . . . These are massive undertakings and I applaud the Board for their service in undertaking them for our kids. I believe it is possible for the Board to realign the budget to reflect its priorities if they commit to learning the complex history of today’s budget and making the hard tradeoffs needed for tomorrow’s.

WHEREAS, the Board understands that the District has been in similar situations in the past 20 years and is ready make these “hard tradeoffs” to ensure the District’s long-term fiscal solvency;

WHEREAS, the Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, staffing levels, and education programs for District students;

WHEREAS, the Superintendent has proposed the budget adjustments found in Attachment A, which include funding shifts, reductions in ongoing expenditures through position reductions and eliminations, reductions in ongoing non-staffing costs, and the use of one-time money to pay for ongoing expenditures; and

WHEREAS, to address the use of one-time money to pay for ongoing expenditures, additional reductions to ongoing expenditures will need to be made for 2024-25; and

WHEREAS, the merger of District schools presents an opportunity to gain operational efficiencies and improve school programs as well as minimize the impact of any budget reductions on the level of service, quality of staff, staffing levels, and education programs for District students.

NOW, THEREFORE, BE IT RESOLVED, the Board hereby adopts the proposed budget adjustments found in **Attachment A**, attached hereto and incorporated herein by reference;

BE IT FURTHER RESOLVED, with respect to any delineated shifts from LCFF base funding to supplemental and concentration funding, the Board empowers the Superintendent to replace these shifts with other shifts based on conversations with the Alameda County Office of Education with respect to what is appropriately funded with supplemental and concentration funding;

BE IT FURTHER RESOLVED, unless otherwise stated herein, the Board directs the Superintendent to initiate all steps necessary to enact and implement the budget adjustments found Attachment A, including (without limitation) (i) providing statutory notices relating to layoff or reassignment, (ii) incorporating the budget adjustments into the proposed Fiscal Year 2023-2024 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) incorporating the adjustments in the 2023-2024 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, the Board acknowledges that the associated impacts to funding and positions are estimates and subject to change and empowers the Superintendent to refine the impacts to funding and positions, if necessary, and to include such refined information in the (i) statutory notices relating to layoff or reassignment, (ii) the proposed Fiscal Year 2023-2024 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) the 2023-2024 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, the Board recognizes that the budget adjustments found herein are in addition to any budget adjustments (e.g., funding shifts, reductions in ongoing expenditures, reductions or eliminations of positions, reductions in ongoing non-staffing costs) occurring due to declining enrollment, the loss of or reduction in one-time funding (e.g., grants), and the consolidations of school site positions consistent with applicable bargaining agreements;

BE IT FURTHER RESOLVED, if new ongoing funds for 2023-24 are identified above projections as of the District's Second Interim Report, before the District's final budget is presented to the Board, the Board directs the Superintendent, first, to alert the Board and, then, to bring to the Board recommendations, that are feasible and consistent with Board Policies, (i) regarding the use of such ongoing funds with a focus on supporting school sites and (ii) that include restoring the Coordinator of School Security Officer position until there has been community engagement to discuss funding for the position consistent with Resolution No. 1920-0260 - George Floyd Resolution to Eliminate the Oakland Schools Police Department;

BE IT FURTHER RESOLVED, the Board directs the Superintendent to initiate a freeze on new hiring, including the filling of vacant positions, as of March 1, 2023, with the duration, scope, and possibility of exceptions left to the discretion of the Superintendent or designee, provided that (i) the freeze includes a prohibition against filling any vacant confidential management position and new teacher on special assignment ("TSA") position and (ii) the Superintendent or designee update the Board, in writing, on any major adjustments to the freeze as well as prior to the date on which the freeze would be discontinued;

BE IT FURTHER RESOLVED, the Board directs that, at the discretion of the chair but at some point during the 2023-24 school year, the Teaching and Learning Committee shall review all TSA positions and their impact on student learning; and

BE IT FURTHER RESOLVED, the Board directs that the Superintendent or designee conduct a program review of staffing in the Special Education Department and provide that information to the Board when it becomes available.

BE IT FURTHER RESOLVED, the Board directs the Superintendent to provide the Board with a list of all mid-level positions in central office departments currently under external review for reorganization and currently funded by general fund dollars (Resource 0000 and Resource 0005) in order for the Board to consider whether to shift those positions into one-time funding.

PASSED AND ADOPTED on March 9, 2023, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Benjamin "Sam" Davis, Jennifer Brouhard, VanCedric Williams, Valarie Bachelor, Vice President Clifford Thompson, President Mike Hutchinson

NOES: None

ABSTAINED: None

RECUSED: None

ABSENT: (Vacancy), Natalie Gallegos Chavez (Student Director), Linh Lee (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 March 9, 2023.

| Legislative File | |
|-------------------------|-------------|
| File ID Number: | 23-0545 |
| Introduction Date: | 2/28/2023 |
| Enactment Number: | 23-0485 |
| Enactment Date: | 3/9/2023 er |

OAKLAND UNIFIED SCHOOL DISTRICT



Mike Hutchinson
President, Board of Education



Kyla Johnston-Trammell
Superintendent and Secretary, Board of Education

| Division/Department | Action and Impact | 0000 FTE Change | 0000 Savings | 0005 FTE Change | 0005 Savings | 6500 FTE Change | 6500 Savings | 0002 Savings | FTE to One-time ESSER and AB 1840 | Total of Shifts to One-time Funds (ESSER and AB 1840) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|-----------------|--------------|-----------------|--------------|--------------|-----------------------------------|-------------------------------------------------------|
| Technology Services supports all district technology and services. Technology Services' responsibilities include infrastructure, business applications, educational systems, systems integration, and technical support in alignment with OUSD Strategic goals and objectives. | Funding shift Shift the cost of the Specialist, School Technology position that is responsible for school site supports for device distribution, support and repair to resource 4. There are 11.0 FTE 4.6 FTE. Given the heighten cybersecurity threats to OUSD, other districts and municipalities and analysis of department size vs similar district, there are not position eliminations available in this department based on an analysis of business practices. PCN 1094, 1948, 2268, 3052, 4073, 8337 | - | \$ (474,636) | - | - | - | - | - | - | - |
| Technology Services supports all district technology and services. Technology Services' responsibilities include infrastructure, business applications, educational systems, systems integration, and technical support in alignment with OUSD Strategic goals and objectives. | Reduce non-labor costs Reductions to some of the district software investments will mean that schools will have fewer options in educational technology offered by the district to support the core curriculum. Some software used by business departments was eliminated in order to meet the reduction target based on shifts in business practices. For example, OUSD will no longer use Laserfisher and Rocketscan what means that families will have to access online registration forms through digital platforms. | - | \$ (622,453) | - | - | - | - | - | - | - |
| Custodial Services Department's main objective is to ensure that the students, staff, parents and all visitors have a clean and safe environment in which to learn, teach and visit. Custodial Services has established cleaning standards, scope of work, and a cleaning policy that are core to the essential function, which will assist custodial personnel in keeping their schools clean and sanitary. | Position elimination Eliminate the(1.00 FTE) Manager, Custodial Services vacant position. Elimination of the Manager, Custodial Services as part of the custodial management reorganization to better align to the roles and responsibilities needed to provide supervision to schools. Should not impact the overall supervision and training at schools with a greater reliance on field supervisors to provide ongoing training. PCN 3930 | (1.00) | \$ (165,362) | - | - | - | - | - | 1.00 | \$ 165,362 |
| The Office of Chief of Staff is responsible for external partnerships, philanthropic fundraising, political relationships and engagement, district strategy and board support. | Position elimination Eliminate (1.0 FTE) Senior Executive Assistant The Department will have delayed responsiveness and fewer interactions with external partnerships, philanthropic fundraising, political relationships and engagement, district strategy and board support. The Superintendent is projected to eliminate the entire Chief of Staff department at the end of the 24-25 school year. The positions in the Chief of Staff Office are funded by philanthropy. This will mean there will be no employee on staff that will manage both the external partnerships, including fundraising and working with philanthropy who are interested in partnering with the District. In addition, the Communications department will need to shift supervision to another leader within the organization. PCN 8228 | (1.00) | \$ (130,360) | - | - | - | - | - | - | - |
| Legal/Governance Office is dedicated to providing the District with the highest quality in-house legal advice and representation by supporting the District's strategic plan. | Funding shift Shift the cost of the Staff Attorney (1.5 FTE) to from 0 to 3213 and (.5 FTE) from 6500 to 3213 Shift Chief Governance Officer (1.0 FTE) from 0 to to 3213 Shift Facilities Attorney (.10 FTE) from 0 to 3213 and (.90 FTE) to 3213 No impact in 2023-24. Board must review for 2024-25 consistent with its plan to review Legal, CSI and Finance Division. PCN 2425, 8439, 8310 and 7583 | - | \$ (1,205,076) | - | - | - | - | - | 3.00 | \$ 1,205,076 |

| Division/Department | Action and Impact | 0000 FTE Change | 0000 Savings | 0005 FTE Change | 0005 Savings | 6500 FTE Change | 6500 Savings | 0002 Savings | FTE to One-time ESSER and AB 1840 | Total of Shifts to One-time Funds (ESSER and AB 1840) |
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| Office of Chief Academic Officer oversees schools and academics district-wide. | <p>Funding shift</p> <p>Shift the cost of the Teacher Replacement (11.00 FTE) and Teacher Structured English Immersion (3.00 FTE) for a total of (13.00 FTE) positions to Academic ESSER 3214. These positions are currently coded to Resource 0000. The use of these positions is to assign to schools if enrollment numbers have increased. There will be an ongoing need for these positions however they have not been used significantly over the years.</p> <p>PCN 7151, 7157, 7150, 7154, 7155, 7156, 7158, 7159, 9341, 9342 and 9343</p> | - | \$ (1,353,259) | - | - | - | - | - | 13.00 | \$ 1,353,259 |
| Talent Division / Human Resources division work includes the employment process, orientation, maintaining employee records, coordinating classified employee training, personnel investigations, credentials, substitutes, position changes, leaves of absence, employee counseling on rights and personnel matters (investigations). The Talent Division also works to support district-wide classification and compensation, leadership growth & development, new teacher support, recruitment and pathways, data reporting and analysis, call-center management and managing the employee benefits. | <p>Funding shift</p> <p>Shift of Fingerprint Technician (1.0 FTE) funding from 0 to 3213.</p> <p>There is only one position within Talent that handles the fingerprint process for new employees and the ongoing compliance for current staff. The Talent Division will no longer provide fingerprinting services for new employees. Providing fingerprint services in house has allowed for greater efficiency and a lower cost to applicants. The efficiency of the onboarding process may decline if there are longer wait times for applicants. Talent also manages the subsequent request process for internal staff. This process may be impacted by this elimination.</p> <p>PCN 3164</p> | - | \$ (101,643) | - | - | - | - | - | 1.00 | \$ 101,643 |
| Talent Division / Human Resources division work includes the employment process, orientation, maintaining employee records, coordinating classified employee training, personnel investigations, credentials, substitutes, position changes, leaves of absence, employee counseling on rights and personnel matters (investigations). The Talent Division also works to support district-wide classification and compensation, leadership growth & development, new teacher support, recruitment and pathways, data reporting and analysis, call-center management and managing the employee benefits. | <p>Position elimination</p> <p>Position elimination (2.0 FTE) Teacher positions. These positions are in the Talent budget and can be removed.</p> <p>PCN 8902 and 8903</p> | (2.00) | \$ (264,640) | - | - | - | - | - | - | - |
| Labor & Alternative Dispute Resolution Office collaborates with our labor partners in the development and negotiation of collectively bargained agreements. The office also provides support and facilitates all District school sites and departments in their partnership with labor unions and union leadership. The office also handles employee-related alternative dispute resolution. This includes investigating and responding to complaints, including those filed with the Equal Employment Opportunity Commission (EEOC), the Department of Fair Employment and Housing (DFEH) and the Department of Labor and Fair Standards. | <p>Funding shift</p> <p>Shift the cost of the Teacher Replacement positions (2.00 FTE) to ESSER 3213. These teacher replacement positions used for settlement agreements to allow sites to fill positions pending teacher resignations. Both will be vacant effective July 1, 2023. To the extent settlement agreements are reached beyond 2023-24, additional funding for teacher replacement positions will be requested.</p> <p>PCN 8122 and 6854</p> | - | \$ (275,985) | - | - | - | - | - | 2.00 | \$ 275,985 |

| Division/Department | Action and Impact | 0000 FTE Change | 0000 Savings | 0005 FTE Change | 0005 Savings | 6500 FTE Change | 6500 Savings | 0002 Savings | FTE to One-time ESSER and AB 1840 | Total of Shifts to One- time Funds (ESSER and AB 1840) |
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| <p>Office of Sr. Business Officer leads all financial departments in Oakland Unified School District and is responsible for creating a balanced budget that the School Board adopts each year in June. The Accounting/Budget, Accounts Payable, Strategic Resource Planning and Payroll are under this division.</p> | <p>Funding shift</p> <p>The Business Services Division has reduced and eliminated positions beyond what evaluated and recommended staffing should be for the District to build and ensure sustainability over time. The District is therefore relying, as it is in many other departments, on the acquired development, knowledge, and talent of a number of employees. To support the District's financial needs, the business services department will not immediately impact what sustainability plans requested and required to gain fiscal sustainability, but is recommending the more immediate and deliberate phase out of the following positions to trigger the pending transitions.</p> <p>The District's Chief Business Officer and Trustee have been funded out of AB1840 since 2021-22 to firstly, identify positions that are part of the fiscal recovery and sustainability. The Chief Business Officer position as it exists today is currently set to sunset in 2023-24. The District will transfer funding for the (1.0 FTE) Sr Director of Strategic Planning and (1.0 FTE) Senior Executive Assistant Support fro Resource 0000 to Resource 0040 (AB1840) with a reservation to retain the positions for 2023-24, 2024-25. This will allow the District to transition the work that will continue and phase out responsibilities as the District completes next steps to seek local control and execute the Fiscal Sustainability Plan and associated audits and reviews. This will also signal the collapse of the Operations and Business Departments under a new organizational structure accordingly.</p> <p>PCN 6743 and 8224</p> | (2.00) | \$ (378,404) | - | - | - | - | - | 2.00 | \$ 378,404 |
| <p>Academics and Instruction department aims to improve instruction and student learning through the development of coherent instructional systems: standards-based curriculum; assessment; foundational professional development; ongoing professional learning and collaboration, on-site coaching and support; and tiered student support structures. A.I. leads the strategic plan reading initiative and consists of staff supporting TK-12 schools in following areas: ELA/Literacy, Math, Science, History/Social Studies, Social Emotional Learning, Physical Education, Instructional Technology, Libraries, and Visual and Performing Arts.</p> | <p>Funding shift</p> <p>Move the following positions with corresponding FTE to Resource 5</p> <p>Director, Instruction PreK-12 (0.20 FTE) Exec Director, Instruction (0.20 FTE) Spec Instructional Materials (0.40 FTE) from 0 to 4 and (1.60 FTE) from 5 to 4</p> <p>Move the following position with corresponding FTE to Resource 9334 (Measure G). This position has oversight over the visual arts programs and teachers.</p> <p>Director, Visual & Perf Arts (0.40 FTE)</p> <p>PCN 443, 7166, 6457, 6301 and 7943</p> | - | \$ (231,921) | - | \$ (250,000) | - | - | - | - | - |
| <p>Academics and Instruction department aims to improve instruction and student learning through the development of coherent instructional systems: standards-based curriculum; assessment; foundational professional development; ongoing professional learning and collaboration, on-site coaching and support; and tiered student support structures. A.I. leads the strategic plan reading initiative and consists of staff supporting TK-12 schools in following areas: ELA/Literacy, Math, Science, History/Social Studies, Social Emotional Learning, Physical Education, Instructional Technology, Libraries, and Visual and Performing Arts.</p> | <p>The cost of curriculum adoptions is costly up front, then tapers off to annual costs for the purchase of consumables like workbooks and minor updates to the curriculum. The Academic department has provided a heat map of needed adoptions and has shown progress in curriculum adoptions across the grade spans over the last four years. The final adoptions that are taking place are in High School and will likely take the next two school years. It is likely that OUSD would not have to invest deeply in new curriculum adoptions for another 10 years, which is the usual cycle for when the CA Department of Education updates to new academic content standards. The associated costs with curriculum adoptions are in professional learning and are accounted for within the line item labeled professional learning.</p> | - | - | - | \$ (4,500,000) | - | - | - | - | - |

| Division/Department | Action and Impact | 0000 FTE Change | 0000 Savings | 0005 FTE Change | 0005 Savings | 6500 FTE Change | 6500 Savings | 0002 Savings | FTE to One-time ESSER and AB 1840 | Total of Shifts to One-time Funds (ESSER and AB 1840) |
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| Linked Learning Office as an entity within the High School Network, the Linked Learning Office brings together college-prep academics, technical education, work-based learning, and support services and ensures students, teachers and leaders within OUSD's high schools receive access and support to develop these critical program elements. Serving as a theory of action, Linked Learning is a successful approach to high school academic programs grounded in the idea that if students are exposed to rigorous academics, career technical education, work-based learning and comprehensive student | <p>Funding shift</p> <p>The following positions will move out of resource 5 into Measure N/H, CTE or other grant</p> <p>Coordinator Work-Based Learning (1.0 FTE) to move to CTE Workforce or Measure N/H</p> <p>Program Manager CTE (1.0 FTE) move to CTE or Measure N/H</p> <p>PCN 11 and 8564</p> | - | - | - | \$ (259,794) | - | - | - | 1.00 | \$ 128,485 |
| Linked Learning Office as an entity within the High School Network, the Linked Learning Office brings together college-prep academics, technical education, work-based learning, and support services and ensures students, teachers and leaders within OUSD's high schools receive access and support to develop these critical program elements. Serving as a theory of action, Linked Learning is a successful approach to high school academic programs grounded in the idea that if students are exposed to rigorous academics, career technical education, work-based learning and comprehensive student | <p>Position elimination</p> <p>Eliminate (.4 FTE) from resource 0 and (.6 FTE) from resource 5 of the Specialist, Master Schedule position within Linked Learning. This position is a vacancy. There is currently another FTE for the Specialist, Master Schedule position that is filled. Historically there was one person working to support secondary schools with master scheduling. There was the hiring of a second person to help mitigate an upcoming retirement and allow for time to transfer knowledge to a new person.</p> <p>PCN 2179</p> | (0.40) | \$ (52,855) | (0.60) | \$ (79,283) | - | - | - | - | - |
| Facilities led by Tadashi Nakadegawa, Deputy Chief Facilities Management & Planning. The Facilities Planning and Management Division oversees the capital improvement program for the Oakland Unified School District. This work is funded by bond measures that include Measure B, \$65 million, Measure J, \$475 million, and Measure Y, \$735 million. We work with an Independent Citizen Bond Oversight Committee (CBOC) to help ensure that all spending fulfills the bond measure mandates approved by Oakland voters. The Facilities Department manages over 100 buildings and 680 portables, totaling 5,841,891 square feet. Beyond the upkeep of classrooms, offices and gymnasiums, we are responsible for the maintenance of playgrounds, gardens, and athletic fields and courts. On average, our maintenance operations team addresses and responds to over 20,000 work orders per year. | <p>Funding shift</p> <p>With the passage of Measure Y, there will be an increased focus on the district's bond projects. The funding will be shifted into resource 9655 to reflect the appropriate expenditures. Increased focus on the capital project.</p> <p>Reduction by \$275,000 in unrestricted non-salary items.</p> <p>Position(s) (funding change):</p> <p>(.20 FTE) Deputy Chief of Facilities</p> <p>(.20 FTE) Administrative Assistant III Bilingual</p> <p>(.20 FTE) Program Manager Sustainable Energy</p> <p>PCN 2864, 3916 and 4023</p> | - | \$ (404,865) | - | - | - | - | - | - | - |

| Division/Department | Action and Impact | 0000 FTE Change | 0000 Savings | 0005 FTE Change | 0005 Savings | 6500 FTE Change | 6500 Savings | 0002 Savings | FTE to One-time ESSER and AB 1840 | Total of Shifts to One-time Funds (ESSER and AB 1840) |
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| Community Schools Student Services (CSSS) leverages community partnerships and resources so our campuses become hubs of support and opportunity for students, families and community members. By working with the community in this way, schools become better equipped to tap into the unique talents and gifts of every student, teacher, and staff member in our district, and can better break down barriers to student achievement. Within CSSS you will find Behavioral Health, Wellness, School Safety & DHP and the Oakland Athletic League | Funding shift The following positions will move into other available resource: (3.0 FTE) Behavior Specialist from 5 to resource 4 (1.0 FTE) Administrative Assist III Bil - Resource 4 (1.0 FTE) Administrative Assistant III - Resource 3213. The Administrative Assistant III position will end with ESSER funds. (1.0 FTE) Coordinator School Secur Off - Resource 4 (1.0 FTE) Dir Behavior Health Initiatives (.10 FTE from 0 and .90 FTE from 5) moving to resource 4 (.20 FTE) Director, Stu Support & Safety - Resource 4 (.40 FTE) Exec Dir Community Schools - Resource 5 (1.0 FTE) Prog Mgr, Attendance and Discipline - (.20 FTE from 0 and .80 FTE from 5) moving to resource 4 (1.0 FTE) SARB Facilitator - (.20 FTE from 0 and .80 FTE from 5) moving to resource 4 (1.0 FTE) Security and Safety Dispatcher - resource 4 (1.0 FTE) Social Worker (from 5 to resource 4) (1.0 FTE) Program Manager, Behavioral Health (from 5 to 4) PCN 7920, 458, 6773, 8278, 2088, 9064, 2357, 9283, 2644, 3748, 4476, 8947, 2598, 6211, 8737, 8880, 4497, 8879, 9281 and 9282 In addition, the entire Safety program will move out of resource 0 and 5 into Resource 4 (58.0 FTE) Culture Keepers (6.0 FTE) Central Culture Keeper Ambassadors (14.0 FTE) Culture Climate Ambassadors | - | \$ (971,374) | - | \$ (6,851,998) | - | - | - | 1.00 | \$ 144,029 |
| Community Schools Student Services (CSSS) leverages community partnerships and resources so our campuses become hubs of support and opportunity for students, families and community members. By working with the community in this way, schools become better equipped to tap into the unique talents and gifts of every student, teacher, and staff member in our district, and can better break down barriers to student achievement. Within CSSS you will find Behavioral Health, Wellness, School Safety & DHP and the Oakland Athletic League | Position elimination Elimination of (1.0 FTE) Receptionist position and (1.0 FTE) Coordinator, School Security Officer. The receptionist position was in place while at 1000 Broadway due to the flow of people coming to 1000 Broadway. There is a change in the safety work at school sites to increase prevention, therefore there is a decrease to school security supervision to shift towards prevention. PCN 9110 and 8278 | (2.00) | \$ (249,244) | - | - | - | - | - | - | - |
| Elementary Network 4 The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan. | Funding shift The following positions will move into other available resource: (1.0 FTE) Executive Assistant from 0 to - Resource 5 (1.0 FTE) Network Superintendent move from 0 to - Resource 3214 The possible elimination of the Network Superintendent position is under review for 24-25. There are significant challenges to eliminating the supervision and support to Principals. PCN 1979 and 6374 | - | \$ (292,179) | - | - | - | - | - | 1.00 | \$ 238,021 |
| Elementary Network 2 The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan. | Funding shift The following positions will move into other available resources: (.80 FTE) Network Superintendent PreK-5 will move from 0 to resource 5 (.20 FTE) Partner Network will move from 0 to resource 5 PCN 1585 and 91 | - | \$ (116,172) | - | - | - | - | - | - | - |

| Division/Department | Action and Impact | 0000 FTE Change | 0000 Savings | 0005 FTE Change | 0005 Savings | 6500 FTE Change | 6500 Savings | 0002 Savings | FTE to One-time ESSER and AB 1840 | Total of Shifts to One-time Funds (ESSER and AB 1840) |
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| Elementary Network 3 The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan. | Funding shift The following positions will move into other available resources: (1.00 FTE) Deputy Network Superintendent will move from 0 to resource 5 PCN 1658 | - | \$ (234,588) | - | - | - | - | - | - | - |
| Middle School Network The Middle School Network is responsible for providing leadership development and support to all middle school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan. | Funding shift The following positions will move into other available resources: (.80 FTE) Network Superintendent Middle will move from 0 to resource 5 6523 | - | \$ (208,260) | - | - | - | - | - | - | - |
| Middle School Network The Middle School Network is responsible for providing leadership development and support to all middle school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan. | Position elimination Eliminate (.50 FTE) Program Manager MS Operations from resource 0. This position will not be in the 23-24 budget unless there is room in the middle school grant funds. This position will be noticed for elimination. Historically, there is a .5 Administrative Staff assigned to a Network Office. PCN 6523 | (0.50) | \$ (80,044) | - | - | - | - | - | - | - |
| High School Network The High School Network is responsible for providing leadership development and support to all high school principals and teams leading comprehensive, small-by-design, continuation, and alternative schools of choice in OUSD. The High School Network is also responsible for supporting OUSD's Home and Hospital Program as well as Oakland Adult and Career Education. Support and development for all leaders of these academic programs is provided in alignment with OUSD's Strategic Plan. | Funding shift The following positions will move into other available resources: (.80 FTE) Network Superintendent, HS will move from 0 to resource 5 (.40 FTE) Prog Mgr, Home and Hospital will move from 0 to resource 5 (1.0 FTE) Executive Director, Alternative Education will move from 0 to 3214. The year will be used to evaluate the structure. PCN 3472, 934 and 6496 | - | \$ (548,993) | - | - | - | - | - | 1.00 | \$ 260,325 |
| Health Services is charged with Health Services oversees the District's credentialed School Nursing staff, and works to ensure that students have an optimal learning experience and that opportunities to learn are not mitigated by students' medical and health conditions. | Funding shift The following positions will move into other available resource: (1.20 FTE) Health Assistant from 0 to - Resource 4 (.60 FTE) Health Assistant, Bilingual from 0 to - Resource 4 (2.0 FTE) Nurses from 0 to - Resource 4 PCN 2289, 3116, 1036, 2412 and 2883 | - | \$ (379,089) | - | - | - | - | - | - | - |
| Health Services is charged with Health Services oversees the District's credentialed School Nursing staff, and works to ensure that students have an optimal learning experience and that opportunities to learn are not mitigated by students' medical and health conditions. | Position elimination Eliminate (.40 FTE) Coordinator, Health Services Eliminate (1.0 FTE) Program Manager, Nursing These positions have been vacancies and are not needed as the Health Services Department has a newly hired Director, which has been a vacancy for the past 3 years. The Coordinator and Program Manager positions were in place to mitigate for not having a Director of Health Services. PCN 449 and 8599 | (1.40) | \$ (204,364) | - | - | - | - | - | - | - |

| Division/Department | Action and Impact | 0000 FTE Change | 0000 Savings | 0005 FTE Change | 0005 Savings | 6500 FTE Change | 6500 Savings | 0002 Savings | FTE to One-time ESSER and AB 1840 | Total of Shifts to One-time Funds (ESSER and AB 1840) |
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| The Communications Department is responsible for media, social media, digital and print publications, internal and external, internet and intranet, newsletters, as well as KDOL; the management of board meetings, Community Engagement to garner input on and build shared understanding around district-wide and school community priorities; Government Affairs at the local, regional, state, and federal levels of government and School Marketing that helps communicate to parents, students, and families the wonderful aspects of our District-run public schools. | Funding shift The following positions will be partially shifted to Resource 5 Mgr Internal & Web Communications (.60 FTE to Resource 5 and .40 FTE remains in Resource 0) Mgr Publications (.40 FTE to Resource 5 and .60 FTE remains in Resource 0) PCN 9057 and 7251 | - | \$ (153,224) | - | - | - | - | - | - | - |
| Additional Support from Central (998) In limited circumstances, some are provided additional support | Position elimination Eliminate (1.0 FTE) Principal, Elem School Small Eliminate (1.0 FTE) Restorative Justice Facilitator Eliminate (.20 FTE) Teacher Education Enhancement Eliminate (1.0 FTE) Teacher STIP PCN 9000, 8736, 128 and 7423 | (3.20) | \$ (473,480) | - | - | - | - | - | - | - |
| English Language Learner and Multilingual Achievement (ELLMA) works collaboratively with all OUSD schools to support English Language Learners with equity and access to an excellent education. We develop tools and professional training to promote biliteracy and ensure English Language Learners progress toward reclassification. Together, we prepare OUSD students to thrive in a multilingual world. The ELLMA team has two branches: instructional and student services. The instructional team provides site support and guidance to develop empowering instruction for ELLs, including integrated and designated ELD and multilingual programming. The student services team provides direct support and wraparound services to newcomer students and families. | Funding shift The following positions will move from Resource 0 into other available resource: (.40 FTE) Director, Newcomer ELL Program - Resource 4 (.20 FTE) Exec Director, ELL - Resource 4 PCN 53 and 845 | | \$ (89,091) | - | - | - | - | - | - | - |
| Office of Equity is charged with supporting site and district leaders to build antiracist healing centered school cultures and closing of equity gaps for targeted populations, leading guidance and implementation of signature practices in, meaningful Student and Family Engagement linked to student learning and shared decision making, Targeted Academic and SEL Strategies for African American, Arab American, Asian Pacific Islander, and Latino students, School Governance, Language Access to Communication and Antiracist Learning | Funding Shift Move the following positions with corresponding FTE to Academic ESSER 3214: Translation: (1.0 FTE) Translator, Arabic (.50 FTE) Translator, Cambodian (1.0 FTE) Translator, Chinese (1.0 FTE) Translator, Spanish (1.0 FTE) Translator, Spanish Targeted Strategies: (7.0 FTE) Spec Target Stud Grp Intervent (4.0 FTE) Teacher Structured English Immersion (1.75 FTE) Facilitator, Manhood Development (1.0 FTE) Research Associate (1.0 FTE) African American Female Excellence (1.0 FTE) Program Assistant 3 (1.0 FTE) Case Manager-12 month (1.0 FTE) SEL Coordinator (1.0 FTE) Director, Student Achievement resource 4 PCN 30880, 29643, 29319, 6491, 25062, 31254, 5455, 28336, 24091, 17354, 24457, 24248, 33156, 11634, 22648, 34858, 34315, 5238, 4321, 5038, 27763, 31392, 17641, 21932, 23331, 31801 and 30078 | - | - | - | \$ (3,345,906) | - | - | - | 24.25 | \$ 3,345,906 |

| Division/Department | Action and Impact | 0000 FTE Change | 0000 Savings | 0005 FTE Change | 0005 Savings | 6500 FTE Change | 6500 Savings | 0002 Savings | FTE to One-time ESSER and AB 1840 | Total of Shifts to One-time Funds (ESSER and AB 1840) |
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| Enrollment (Student Assignment) department guides families through the process of registering students for school, and helps families find local resources and services necessary to support their child's education and development throughout their lives. | <p>Reorganization</p> <p>Reorganize all the enrollment functions under the Enrollment Office. Currently ELLMA, Alternative Education, and Early Childhood all have staff that are specifically used for enrollment purposes. We will move the funding and staff within the enrollment office initially and downsize accordingly. This will reduce the number of employees needed while increasing the enrollment efficiency across the District. We believe this will increase the level of service for families by consolidating all the resources in the new Enrollment Office and will allow for the sharing of best practices and greater efficiency</p> <p>Reorganization of Enrollment Functions will occur in two phases, Phase 1 23-24 School Year. All of these positions are conducting enrollment office duties in other departments:</p> <p>Eliminate Director, Student Assignment (1.0 FTE)</p> <p>Shift (6.0 FTE) Student Assignment Counselor and (1.0) FTE of Director to Student Assignment funding to Resource 4.</p> <p>In addition the following moves will occur: (3.0 FTE) Specialist, Enrollment ECE will move from Early Childhood continue to be paid from Fund 12 (1.0) Program Assistant will move from Alternative Education change resource 5 to resource 4 (1.0 FTE) Program Manager, Newcomer and Refugee will move from the ELLMA office currently funded through grants. (1.0 FTE) Specialist, Refugee will move from the ELLMA office continuing to be paid for from Title 1 23-24 school year will be used to continue the change</p> | (1.00) | \$ (317,549) | (6.00) | \$ (1,022,000) | - | - | - | - | - |
| The Special Education Department (Central) provides support through mentation of our curricula and evidence-based practices, support IEPs, and lead professional learning. SPED Program Coordinators will be responsible for providing coaching in collaboration with the school site Instructional Leadership Teams. | <p>Position Eliminations</p> <p>Eliminate Instructional Support Specialist: (12.0 FTE vacancies) Eliminate Teacher SDC Non Severe: vacancies and transfer employees from program collapse due to low enrollment from 6500 (8.0 FTE) Eliminate Paraeducator Vacancies from 6500 (29.0 FTE)</p> <p>Funding Shifts</p> <p>Shift SpEd Directors from 6500 move to Resource 5 (3.0 FTE) Shift Sped Coordinators from 6500 to Resource 5 (2.0 FTE)</p> | - | - | - | - | (67.80) | \$ (5,132,551) | - | - | - |
| AMENDMENT Adjustment to Central Site Discretionary Dollars (Unrestricted) | <p>Reduce central departments' discretionary dollars. Discretionary dollars are used to fund non-labor items (e.g. instructional and operational supplies, consultant contracts, professional development, safety equipment) and overtime and substitute coverage for central department employees (i.e. Payroll overtime and subs, Custodian overtime and subs, Culture Keeper overtime and subs).</p> <p>Consultant contracts will be reduced first from this area with the exception of essential services as determined by the Superintendent and provided to the Board.</p> | | \$ (4,477,566) | | | | | | | |
| School Site Adjustments | | | | | | | | | | |

| Division/Department | Action and Impact | 0000 FTE Change | 0000 Savings | 0005 FTE Change | 0005 Savings | 6500 FTE Change | 6500 Savings | 0002 Savings | FTE to One-time ESSER and AB 1840 | Total of Shifts to One-time Funds (ESSER and AB 1840) |
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| Adjustment to School Site Allocations- Discretionary (Unrestricted) Schools receive discretionary funding based on projected student enrollment at each grade level, rather than by a school's grade span. Discretionary funds are intended to cover the cost of a site's basic operational and program needs, including copier agreements, supplies, books, contracted services, and equipment to support the school site educational environment. Graduation costs, WASC dues, and other mandated non-salary costs must also be paid with Discretionary funds. Discretionary funds are currently allocated to school sites using the following grade span formula Grades TK-5: \$60.00 per student Grades 6-8: \$75.00 per student Grades 9-12: \$100.00 per student | Proposed Reduction to School Site Funding Allocation Effective FY 23-24 Grades TK-5: \$50.00 per student Grades 6-8: \$65.00 per student Grades 9-12: \$80.00 per student Impact: No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will be able to afford less supplies, operational maintenance (i.e. copier upkeep) and/or staff etc. than prior years. Mitigation FY 23-24: Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. Mitigation FY 24-25: Schools may purchase supplies centrally, allowing for reduction in costs and use other restricted resources to fund priorities. | - | \$ (433,000) | - | - | - | - | - | - | \$ 433,000 |
| Adjustment to School Site Allocations- LCFF Schools receive a per pupil allocation of LCFF (Supplemental) funding. The current funding formula is \$785 per eligible student. The count of eligible students is determined by multiplying the projected total enrollment, including SDC students and Late-Arriving Newcomers, but the three-year average of the school's Unduplicated Pupil Percentage (UPP). Unduplicated students are defined by the State as low-income students, English learners, and foster youth. For 2022-23, approximately \$21 million in LCFF Supplemental funds are allocated to schools. | Proposed Reduction to School Site Funding Allocation Adjustment Effective FY 23-24 Reduce the per pupil LCFF allocation (Supplemental) from \$785 per student to \$675 per student. Impact: No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will be able to afford less supplies, operational maintenance, and/or staff etc. than prior years. Mitigation FY 23-24: Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. Mitigation FY 23-24: Schools may adjust services or rely on other restricted funds to ensure a continuity of services and programs. | - | - | - | - | - | - | \$ (2,876,645) | - | \$ 2,876,645 |
| AMENDMENT Potential Merger of District Schools | Add: The District proposes a planning year (2023-24) for the potential merger of schools effective 2024-25. Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations. The governing board of the school district would be required to "develop a set of metrics, as specified, for the development of the equity impact analysis, and to make those metrics public at a regularly scheduled meeting of the governing board of the school district so that the public can provide input regarding the metrics being used to conduct the analysis, as provided." The District proposes a shift of the below listed positions to one-time funds* in anticipation of the possible mergers. Teacher (1.1 FTE) Principals (5.0 FTE) Clerical (5.5 FTE) Attendance (2.5 FTE) Noon Supt. (1.2 FTE) CSM (1.4 FTE) Support Position (1.0 FTE) *In addition to ESSER funds, allowable use of other one-time funding sources will be evaluated for the purpose of this shift. | (17.70) | \$ (2,477,792) | | | | | | 17.70 | \$ 2,477,792 |
| | | (32.20) | \$ (17,367,468) | (6.60) | \$ (16,308,981) | (67.80) | \$ (5,132,551) | \$ (2,876,645) | | |
| Note: Funding shifts will be reflected in District Interim Reports including all resources. | | | | | | | | | | |



**Resolution No. 2223-0185A.2-
Classified Employees
Reduction in Force
Due to Lack of Funds and/or
Lack of Work (2023/24 Fiscal
Year)**



| | |
|-------------------------------------------------|------------|
| Board Office Use: Legislative File Info. | |
| File ID Number | 23-0546A.2 |
| Introduction Date | 3/9/2023 |
| Enactment Number | 23-0486 |
| Enactment Date | 3/9/23 er |

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Tara Gard, Chief Talent Officer

Meeting Date March 9, 2023

Subject Resolution No. 2223-0185A.2- Classified Employees Reduction in Force Due to Lack of Funds and/or Lack of Work (2023/24 Fiscal Year)

Ask of the Board Adoption by the Board of Education of Resolution No. 2223-0185A.2 Classified Employees Reduction in Force Due to Lack of Funds and/or Lack of Work (2023/24 Fiscal Year)

Background Each year, the District undergoes a process of reviewing available position and budget information and engaging with school sites and department leaders to identify staffing needs for the upcoming school year.

The Education Code requires Board action in order to implement a reduction or elimination of classified positions on the basis of lack of funds or lack of work. Through the budget development process, and based on budget decreases and/or reduction in sites/departments and modification of work to align to the District's priorities, sites and departments have indicated a need to reduce certain authorized classified positions.

With the passage of Assembly Bill 438, the classified layoff process has changed. Under Education Code sections 45114, 45115, 45117, 45298, and 45308, school districts must notify employees identified for layoff by March 15 that they will be laid off at the end of the current school year. These employees must also be notified of their opportunity to request a hearing on their layoff. Under Education Code section 45117, when classified positions must be eliminated as a result of the expiration of a

specially funded program, the employees to be laid off shall be given written notice not less than 60 days prior to the effective date of their layoff informing them of their layoff date and their displacement rights, if any, and reemployment rights. Education Code section 8366 permits school districts to provide notice of layoff to child development permit teachers at any time during the school year. The notice includes the effective date, displacement rights, if any, and reemployment rights. Although employees affected by the reduction or elimination of positions will receive layoff notices, some may retain District employment by being reassigned as permitted by the Education Code.

Discussion

Based on projected staffing needs from the budget development process with sites and departments as well as projected revenue for Fiscal Year 2023-2024, it is necessary to reduce and/or eliminate certain classified positions due to lack of funds and/or lack of work due, at least in part, to declining enrollment, uncertain one-time funding, and increasing costs. Budget development also resulted in school sites' and departments' determination that certain other classified areas should be increased. This Resolution contains the decreases, increases, and overall net effect for authorized classified positions affected for the 2023-2024 fiscal year.

District staff will meet with representatives of the appropriate collective bargaining units to discuss the impact of the layoffs and to identify and create a plan of action to utilize available resources for the affected employees.

Exhibit A lists the positions that will be reduced, eliminated, or added. The total net effect of this Resolution is to decrease the overall number of authorized classified positions by **-98.40 FTE**. The District will continue to try and identify alternative solutions for minimal impact on employees of the District. As decisions are made regarding the District's budget for 2023-24, additional funding may become available, new positions may be identified, and/or positions that were reduced or eliminated may be increased or reinstated.

Fiscal Impact

Budget changes needed to assist in addressing the District's declining enrollment, the elimination of certain funds, the District's fiscal health, and staffing needs. For the 2023-2024 fiscal year, there will be savings of salary and benefits for positions no longer funded.

Attachment(s)

- Resolution No. 2223-0185A.2 - Classified Employees Reduction in Force Due to Lack of Funds and/or Lack of Work (2023/24 Fiscal Year)

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

Resolution No. 2223-0185A.2

**Classified Employees Reduction in Force Due to Lack of Funds and/or
Lack of Work (2023/24 Fiscal Year)**

WHEREAS, the Oakland Unified School District (“District” or “OUSD”), impacted by declining enrollment, a decrease in average daily attendance (“ADA”), and facing increased costs, must reduce its expenses in Fiscal Year 2023-2024 to ensure that expenditures are aligned with the needs of students and staff;

WHEREAS, the primary mission of the District is to educate its early childhood and K-12 pupils with the annual revenue and resources at its disposal;

WHEREAS, for Fiscal Year 2023-2024, it is necessary for the District to streamline, reorganize, reduce and/or eliminate positions, in whole or in part; and

WHEREAS, Education Code sections 45101, 45114, 45117, 45298 and 45308 require action by the Board of Education if services for classified staff are, in good faith, to be reduced or eliminated in order to permit the layoff of classified employees due to lack of funds and/or program need.

NOW, THEREFORE, BE IT RESOLVED, the Board of Education (“Board”) hereby determines that the following particular kinds of classified services or positions, detailed in Exhibit A (attached hereto and incorporated herein by reference), shall be and hereby are eliminated and reduced due to lack of funds and/or lack of work;

BE IT FURTHER RESOLVED, the Board authorizes the Superintendent or her designee to: (1) send appropriate notices to all classified employees whose positions are lost, reduced, or otherwise impacted by the foregoing elimination of positions, and (2) take all proper steps pursuant to Education Code sections 45117 and 45308 to reduce and/or eliminate said positions;

BE IT FURTHER RESOLVED, the Board, in approving this Resolution, intends that the position results labeled in the column “FTE Difference” be achieved; and

BE IT FURTHER RESOLVED, consistent with Resolution No. 2223-0040A - Proposed Adjustments for 2023-24 Budget, if new ongoing funds for 2023-24 are identified above projections as of the District’s Second Interim Report, before the District’s final budget is presented to the Board, the Board directs the Superintendent, first, to alert the Board and, then, to bring to the Board recommendations, that are feasible and consistent with Board Policies, (i) regarding the use of such ongoing funds with a focus on supporting school sites and special education positions (ii) that include restoring the Coordinator of School Security Officer position until there has been

community engagement to discuss funding for the position consistent with Resolution No. 1920-0260 - George Floyd Resolution to Eliminate the Oakland Schools Police Department.

PASSED AND ADOPTED on March 9, 2023, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NOE:None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Benjamin "Sam" Davis, Jennifer Brouhard, Vice President Clifford Thompson, President Mike Hutchinson

NOES: Valarie Bachelor

ABSTAINED: None

RECUSED: None

ABSENT: (Vacancy), Natalie Gallegos Chavez (Student Director), Linh Le (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 March 9, 2023.

| Legislative File | |
|-------------------------|-------------|
| File ID Number: | 23-0546A.2 |
| Introduction Date: | 2/28/2023 |
| Enactment Number: | 23-0846 |
| Enactment Date: | 3/9/2023 er |

| |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>OAKLAND UNIFIED SCHOOL DISTRICT</p> <p></p> <hr/> <p>Mike Hutchinson President, Board of Education</p> <p></p> <hr/> <p>Kyla Johnston-Trammell Superintendent and Secretary, Board of Education</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| The following information provides explanation of the Exhibit A: Classified Position Changes column headers. Note: Exhibit A is sorted by 'Job Class Description' and then by 'Position Funding Site Name' As new funding are confirmed the information provided may change. On 2.28.23 the overall net reduction was 98.80 FTE, as of 3.8.23 the overall net reduction changed to 98.40 FTE | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Exhibit A - Column Header | Description |
| Action | The action taken on the position. <i>For example:</i> Elimination - the position exists currently and is being eliminated. Add - the position does not exist currently and is being added. Reduce - the position's current year FTE is being lowered. Increase - the position's current year FTE is being increased. |
| Pos Id | Position control number. The position control number is an identifying number that codes a position to a specific department. |
| Position Funding Site Name | The department or school site that is funding the position. |
| Job Class Description | The title of the position that references the responsibilities the employee has in the role. |
| Union | The union that represents the position. SEIU: Service Employees International Union, Local 1021 AFSCME: American Federation of State, Local and Municipal Employees UAOS: United Administrators of Oakland Schools There are also positions that are not represented by a union. CONFID: Confidential Unrepresented |
| Reason for Notice | Describes how the decision to elimination, add, reduce or increase a position. Budget Development: School sites receive a 'one-pager' that includes their projected budget and staff allocation for the following year. The school makes a decision as to positions and other funds in collaboration with their School Site Counsel. Central Office department leaders also receive a 'one-pager' from the budget office that outlines the allocation. Central Office department leaders make decisions as to their positions and other funds. Attachment A Resolution No. 2223-0040 Spending Reductions: The position is indicated as a proposed reduction within Attachment A - Resolution. The law requires the Board to take action on all classified position eliminations and reductions. |
| Status | Indicates whether the position is filled or vacant. Filled: Position is filled with a current employee. Vacancy: The position does not have a current employee working within the role. |
| Resource Code 22-23 | The resource code is a four digit number that creates the link between funding sources and related expenditures. |
| Resource Description | The description of the resource code provides the type of resource that matches to the corresponding code. |
| FTE (22-23) | FTE 22-23: The calculation of full-time equivalent (FTE) is an employee's scheduled hours divided by the employer's hours for a full-time workweek. OUSD has a variety of positions that range from a 40-hour workweek to a 37.5-hour workweek. Employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs. This column shows the FTE for each position in the current year (2022-23). |
| FTE (23-24) | FTE 23-24: The calculation of full-time equivalent (FTE) is an employee's scheduled hours divided by the employer's hours for a full-time workweek. OUSD has a variety of positions that range from a 40-hour workweek to a 37.5-hour workweek. Employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs. <i>This column shows the FTE for each position indicated for next year (2023-24).</i> |
| FTE Change | This column is a calculation: FTE 23-24 minus FTE 22-23, the calculation is done to show the net difference between this current year and what is projected next year. |

| Action | Pos Id | Position Funding Site Name | Job Class Description | Union | Reason for Notice | Status | Resource Code 22-23 | Resource Description | FTE (22-23) | FTE (23-24) | FTE Change |
|----------------------|--------|--------------------------------------|---------------------------------------|--------|--------------------|---------|---------------------|--------------------------------------|-------------|-------------|------------|
| Eliminate | 6318 | 215 - Madison Park Academy Upper | Administrative Assist I Bil | SEIU | Budget Development | Filled | 0002 | Supplemental | 1.00 | 0.00 | (1.00) |
| Add | New | 182 - Martin Luther King Jr. K-3 | Administrative Assist II Bilingual | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Reduce | 8946 | 912 - Linked Learning | Administrative Assist III Bil | SEIU | Budget Development | Filled | 6388 | K12 Strong Workforce Grant | 1.00 | 0.75 | (0.25) |
| Eliminate | 8549 | 182 - Martin Luther King Jr. K-3 | Administrative Assistant I | SEIU | Budget Development | Filled | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Eliminate | 3157 | 210 - Edna Brewer Middle | Administrative Assistant I | SEIU | Budget Development | Filled | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Add | New | 991 - Food Services | Administrative Assistant I Bilingual | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Add | New | 301 - Castlemont High School | Administrative Assistant II Bilingual | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 3973 | 947 - Charter Schools Admin Office | Analytics Spec Chart Sch | SEIU | Budget Development | Vacancy | 95 | Charter School Adm | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 7321 | 944 - Human Resources Services, Supp | Associate Talent Development | CONFID | Budget Development | Filled | 9283 | Salesforce | 1.00 | 0.00 | (1.00) |
| Eliminate | 6648 | 236 - Urban Promise Academy | Asst Newcomer Learning Lab | SEIU | Budget Development | Vacancy | 0002 | Supplemental | 0.70 | 0.00 | (0.70) |
| Eliminate | 9209 | 954 - Eng Lang Lrn/multilingual Ach | Asst Newcomer Learning Lab | SEIU | Budget Development | Vacancy | 7816 | CalNEW Grant CDSS | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 9210 | 954 - Eng Lang Lrn/multilingual Ach | Asst Newcomer Learning Lab | SEIU | Budget Development | Filled | 7816 | CalNEW Grant CDSS | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 9212 | 954 - Eng Lang Lrn/multilingual Ach | Asst Newcomer Learning Lab | SEIU | Budget Development | Filled | 7816 | CalNEW Grant CDSS | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 9213 | 954 - Eng Lang Lrn/multilingual Ach | Asst Newcomer Learning Lab | SEIU | Budget Development | Vacancy | 7816 | CalNEW Grant CDSS | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 9214 | 954 - Eng Lang Lrn/multilingual Ach | Asst Newcomer Learning Lab | SEIU | Budget Development | Filled | 7816 | CalNEW Grant CDSS | 1.00 | 0.00 | (1.00) |
| Reduce | 2270 | 121 - La Escuelita | Attendance Specialist | SEIU | Budget Development | Filled | 0000 / 41 | General Purpose & AB1840 School | 1.00 | 0.50 | (0.50) |
| Eliminate | 3072 | 125 - Highland Community School | Attendance Specialist | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.50 | 0.00 | (0.50) |
| Reduce | 2869 | 157 - Thornhill | Attendance Specialist | SEIU | Budget Development | Filled | 3216 | ESSER II | 1.00 | 0.50 | (0.50) |
| Eliminate | 8112 | 169 - Oakland Academy of Knowledge | Attendance Specialist | SEIU | Budget Development | Vacancy | 9025 | Roses in Concrete MOU | 1.00 | 0.00 | (1.00) |
| Reduce | 7769 | 352 - Rudsdale Continuation | Attendance Specialist | SEIU | Budget Development | Filled | 0000 | General Purpose | 1.00 | 0.50 | (0.50) |
| Reduce | 4455 | 229 - Elmhurst United | Attendance Specialist Bil | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.75 | 0.50 | (0.25) |
| Add | New | 125 - Highland Community School | Attendance Specialist Bilingual | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Add | New | 302 - Fremont High School | Attendance Specialist Bilingual | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Add | New | 352 - Rudsdale Continuation | Attendance Specialist Bilingual | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 9172 | 146 - Piedmont Avenue | Case Manager 20 | SEIU | Budget Development | Vacancy | 0004 | Central Concentration | 0.40 | 0.00 | (0.40) |
| Reduce | 9095 | 183 - Prescott | Case Manager 20 | SEIU | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.40 | (0.60) |
| Eliminate | 7869 | 213 - Westlake Middle | Case Manager 20 | SEIU | Budget Development | Filled | 0004 | Central Concentration | 1.00 | 0.00 | (1.00) |
| Increase | 8774 | 228 - United For Success Academy | Case Manager 20 | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 0.50 | 1.00 | 0.50 |
| Eliminate | 8950 | 228 - United For Success Academy | Case Manager 20 | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 0.50 | 0.00 | (0.50) |
| Increase | 9040 | 228 - United For Success Academy | Case Manager 20 | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 0.50 | 0.70 | 0.20 |
| Add | New | 232 - Coliseum College Prep Academy | Case Manager 20 | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 8781 | 236 - Urban Promise Academy | Case Manager 20 | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 1.00 | 0.00 | (1.00) |
| Eliminate | 8790 | 302 - Fremont High School | Case Manager 20 | SEIU | Budget Development | Vacancy | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Eliminate | 8795 | 304 - Oakland High School | Case Manager 20 | SEIU | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Eliminate | 8796 | 304 - Oakland High School | Case Manager 20 | SEIU | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Eliminate | 9251 | 305 - Oakland Tech High School | Case Manager 20 | SEIU | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Eliminate | 7834 | 309 - Ralph J. Bunche Academy | Case Manager 20 | SEIU | Budget Development | Filled | 0004 | Central Concentration | 1.00 | 0.00 | (1.00) |
| Eliminate | 8805 | 309 - Ralph J. Bunche Academy | Case Manager 20 | SEIU | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Eliminate | 8809 | 310 - Dewey High School | Case Manager 20 | SEIU | Budget Development | Vacancy | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Increase | 2900 | 335 - LIFE Academy | Case Manager 20 | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.30 | 0.50 | 0.20 |
| Eliminate | 9301 | 353 - Oakland International High Sch | Case Manager 20 | SEIU | Budget Development | Filled | 9121 | Oakland Fund Children & Youth | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 8960 | 922 - Comm. Schools & Student Svcs | Case Manager 20 | SEIU | Budget Development | Vacancy | 3218 | ELO ESSER III St Reserv Emerg | 0.80 | 0.00 | (0.80) |
| Eliminate | 9267 | 213 - Westlake Middle | Case Manager 24 | SEIU | Budget Development | Vacancy | 41 | AB1840 School | 1.00 | 0.00 | (1.00) |
| Eliminate | 7624 | 215 - Madison Park Academy Upper | Case Manager 24 | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 1.00 | 0.00 | (1.00) |
| Eliminate | 6330 | 232 - Coliseum College Prep Academy | Case Manager 24 | SEIU | Budget Development | Filled | 0002 / 0004 | Supplemental & Central Concentration | 1.00 | 0.00 | (1.00) |
| Eliminate | 9250 | 304 - Oakland High School | Case Manager 24 | SEIU | Budget Development | Filled | 3218 | ELO ESSER III St Reserv Emerg | 1.00 | 0.00 | (1.00) |
| Eliminate | 6906 | 306 - Skyline High School | Case Manager 24 | SEIU | Budget Development | Filled | 3010 | Title 1 | 1.00 | 0.00 | (1.00) |
| Eliminate | 7018 | 306 - Skyline High School | Case Manager 24 | SEIU | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Eliminate | 3071 | 125 - Highland Community School | Clerk Bilingual | SEIU | Budget Development | Filled | 41 | AB1840 School | 0.50 | 0.00 | (0.50) |

| | | | | | | | | | | | |
|----------------------|------|--------------------------------------|--------------------------------|--------|-----------------------------------------------------------|---------|------|----------------------------|------|------|--------|
| Add | New | 201 - Claremont Middle | Community Assistant | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.50 | 0.50 |
| Increase | 9481 | 335 - LIFE Academy | Community Assistant | SEIU | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 0.40 | 0.50 | 0.10 |
| Add | New | 136 - Horace Mann | Community Relations Ast II Bil | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Reduce | 9443 | 170 - Hoover | Community Relations Ast II Bil | SEIU | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 0.80 | 0.75 | (0.05) |
| Increase | 7509 | 229 - Elmhurst United | Community Relations Ast II Bil | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.25 | 0.50 | 0.25 |
| Eliminate | 3172 | 301 - Castlemont High School | Community Relations Ast II Bil | SEIU | Budget Development | Filled | 3217 | Expanded Learning GEER II | 1.00 | 0.00 | (1.00) |
| Add | New | 353 - Oakland International High Sch | Community Relations Ast II Bil | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 449 | 968 - Health Services (nurses) | Coord, Health Services | UAOS | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Eliminate | 9215 | 954 - Eng Lang Lrn/multilingual Ach | Coord, Multilingual Pathway | UAOS | Budget Development | Filled | 0005 | Central Supplemental | 0.40 | 0.00 | (0.40) |
| Increase | 277 | 912 - Linked Learning | Coordinator Classified | UAOS | Budget Development | Filled | 9333 | Measure N | 0.50 | 0.75 | 0.25 |
| Eliminate | 1861 | 956 - Continuous School Improvement | Coordinator Innova Programs | CONFID | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Eliminate | 6881 | 956 - Continuous School Improvement | Coordinator Innova Programs | CONFID | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Eliminate | 8278 | 922 - Comm. Schools & Student Svcs | Coordinator School Secur Off | UAOS | Attachment A Resolution No. 2223-0040 Spending Reductions | Filled | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 4034 | 912 - Linked Learning | Coordinatr Career/College Path | UAOS | Budget Development | Filled | 9269 | WestEd | 1.00 | 0.00 | (1.00) |
| Add | New | 154 - Madison Lower | Culture Keeper | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Add | New | 186 - International Community School | Culture Keeper | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.50 | 0.50 |
| Eliminate | 7333 | 353 - Oakland International High Sch | Dir Continuous Ed Lrng Lab | UAOS | Budget Development | Vacancy | 9141 | Stuart Foundation | 0.10 | 0.00 | (0.10) |
| Eliminate | 8374 | 353 - Oakland International High Sch | Dir Continuous Ed Lrng Lab | UAOS | Budget Development | Filled | 9291 | Silvergiving Foundation | 0.50 | 0.00 | (0.50) |
| Precautionary notice | 9056 | 910 - Early Childhood Development | Dir Kindergarten Readiness | UAOS | Budget Development | Filled | 9185 | "First 5" Alameda County | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 8280 | 922 - Comm. Schools & Student Svcs | Director Programs, The Center | UAOS | Budget Development | Filled | 3212 | ESSER II | 1.00 | 0.00 | (1.00) |
| Eliminate | 7240 | 907 - Student Assignment | Director Student Assignment | UAOS | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Eliminate | 7478 | 101 - Allendale | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 9236 | Kenneth Rainin Foundation | 0.40 | 0.00 | (0.40) |
| Eliminate | 7478 | 101 - Allendale | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 7426 | Expanded Learning Opp Para | 0.40 | 0.00 | (0.40) |
| Reduce | 9460 | 102 - Bella Vista | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 0.80 | 0.40 | (0.40) |
| Eliminate | 9132 | 103 - Brookfield | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 7812 | Early Literacy Support Blk | 0.80 | 0.00 | (0.80) |
| Add | New | 105 - Burckhalter | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Eliminate | 8641 | 105 - Burckhalter | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 1.00 | 0.00 | (1.00) |
| Add | New | 107 - East Oakland Pride | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Eliminate | 8853 | 112 - Greenleaf Elementary | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 7426 | Expanded Learning Opp Para | 0.80 | 0.00 | (0.80) |
| Eliminate | 8329 | 115 - Emerson Elementary | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.40 | 0.00 | (0.40) |
| Eliminate | 8330 | 115 - Emerson Elementary | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.40 | 0.00 | (0.40) |
| Eliminate | 8333 | 115 - Emerson Elementary | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 3182 | ESSA CSI | 0.40 | 0.00 | (0.40) |
| Eliminate | 8327 | 116 - Franklin | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 0002 | Supplemental | 0.40 | 0.00 | (0.40) |
| Add | New | 117 - Fruitvale | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Reduce | 9484 | 121 - La Escuelita | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 3213 | ESSER III | 0.80 | 0.40 | (0.40) |
| Reduce | 9485 | 121 - La Escuelita | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 3213 | ESSER III | 0.80 | 0.40 | (0.40) |
| Eliminate | 9511 | 121 - La Escuelita | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 3213 | ESSER III | 0.80 | 0.00 | (0.80) |
| Add | New | 131 - Laurel Elementary | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Eliminate | 8693 | 143 - Montclair | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 7426 | Expanded Learning Opp Para | 0.80 | 0.00 | (0.80) |
| Eliminate | 7994 | 160 - Lockwood Steam Academy | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 7426 | Expanded Learning Opp Para | 0.20 | 0.00 | (0.20) |
| Eliminate | 7994 | 160 - Lockwood Steam Academy | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 9236 | Kenneth Rainin Foundation | 0.60 | 0.00 | (0.60) |
| Reduce | 8684 | 160 - Lockwood Steam Academy | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 1.00 | 0.80 | (0.20) |
| Eliminate | 8712 | 168 - Carl B. Munck Elementary | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.80 | 0.00 | (0.80) |
| Eliminate | 8713 | 168 - Carl B. Munck Elementary | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.80 | 0.00 | (0.80) |
| Reduce | 6821 | 168 - Carl B. Munck Elementary | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 6053 | Universal Pre-K Planning | 1.00 | 0.80 | (0.20) |
| Eliminate | 6691 | 169 - Oakland Academy of Knowledge | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 7426 | Expanded Learning Opp Para | 0.70 | 0.00 | (0.70) |
| Reduce | 8718 | 172 - Fred T Korematsu Discovery Ac | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.80 | 0.40 | (0.40) |
| Reduce | 8948 | 172 - Fred T Korematsu Discovery Ac | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.80 | 0.40 | (0.40) |

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|-----------|------|------------------------------------|--------------------------------|--------|-----------------------------------------------------------|---------|------|--------------------------------|------|------|--------|
| Reduce | 4726 | 178 - Bridges Academy @ Melrose | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.80 | 0.40 | (0.40) |
| Reduce | 7996 | 178 - Bridges Academy @ Melrose | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 7426 | Expanded Learning Opp Para | 0.80 | 0.40 | (0.40) |
| Add | New | 178 - Bridges Academy @ Melrose | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.40 | 0.40 |
| Add | New | 178 - Bridges Academy @ Melrose | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.40 | 0.40 |
| Eliminate | 4843 | 179 - Manzanita Community School | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.20 | 0.00 | (0.20) |
| Eliminate | 4843 | 179 - Manzanita Community School | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 9236 | Kenneth Rainin Foundation | 0.60 | 0.00 | (0.60) |
| Eliminate | 4945 | 179 - Manzanita Community School | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 7426 | Expanded Learning Opp Para | 0.20 | 0.00 | (0.20) |
| Eliminate | 4945 | 179 - Manzanita Community School | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 9236 | Kenneth Rainin Foundation | 0.60 | 0.00 | (0.60) |
| Eliminate | 8637 | 179 - Manzanita Community School | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | 7812 | Early Literacy Support Blk | 0.40 | 0.00 | (0.40) |
| Add | New | 180 - Kaiser | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Eliminate | 8726 | 181 - Encompass Academy | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.80 | 0.00 | (0.80) |
| Eliminate | 8733 | 182 - Martin Luther King Jr. K-3 | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.80 | 0.00 | (0.80) |
| Eliminate | 8743 | 190 - Think College Now | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.40 | 0.00 | (0.40) |
| Eliminate | 8744 | 190 - Think College Now | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.80 | 0.00 | (0.80) |
| Reduce | 6821 | 909 - Academics and Instruction | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 9236 | Kenneth Rainin Foundation | 0.40 | 0.30 | (0.10) |
| Add | New | 909 - Academics and Instruction | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Add | New | 909 - Academics and Instruction | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Add | New | 909 - Academics and Instruction | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Add | New | 909 - Academics and Instruction | Early Literacy Reading Tutor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Reduce | 6821 | 910 - Early Childhood Development | Early Literacy Reading Tutor | SEIU | Budget Development | Filled | 6053 | Universal Pre-K Planning | 0.40 | 0.30 | (0.10) |
| Eliminate | 7194 | 157 - Thornhill | Elementary Sch Secretary Small | SEIU | Budget Development | Vacancy | 0000 | General Purpose | 0.50 | 0.00 | (0.50) |
| Eliminate | 8979 | 986 - Technology Services | Enduser Support Specialist II | SEIU | Budget Development | Vacancy | 3212 | ESSER II | 1.00 | 0.00 | (1.00) |
| Eliminate | 215 | 991 - Food Services | Food Service Assistant I | AFSCME | Budget Development | Filled | 5310 | Child Nutrition School Program | 0.67 | 0.00 | (0.67) |
| Eliminate | 669 | 991 - Food Services | Food Service Assistant I | AFSCME | Budget Development | Filled | 5310 | Child Nutrition School Program | 0.53 | 0.00 | (0.53) |
| Eliminate | 910 | 991 - Food Services | Food Service Assistant I | AFSCME | Budget Development | Filled | 5310 | Child Nutrition School Program | 0.67 | 0.00 | (0.67) |
| Eliminate | 1423 | 991 - Food Services | Food Service Assistant I | AFSCME | Budget Development | Filled | 5310 | Child Nutrition School Program | 0.80 | 0.00 | (0.80) |
| Eliminate | 2562 | 991 - Food Services | Food Service Assistant I | AFSCME | Budget Development | Filled | 5310 | Child Nutrition School Program | 0.80 | 0.00 | (0.80) |
| Eliminate | 3695 | 991 - Food Services | Food Service Assistant I | AFSCME | Budget Development | Filled | 5310 | Child Nutrition School Program | 0.67 | 0.00 | (0.67) |
| Eliminate | 8473 | 991 - Food Services | Food Service Assistant I | AFSCME | Budget Development | Filled | 5310 | Child Nutrition School Program | 0.80 | 0.00 | (0.80) |
| Eliminate | 8484 | 991 - Food Services | Food Service Assistant I | AFSCME | Budget Development | Filled | 5310 | Child Nutrition School Program | 0.80 | 0.00 | (0.80) |
| Add | New | 991 - Food Services | Food Service Assistant III | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Add | New | 991 - Food Services | Food Service Assistant III | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Add | New | 991 - Food Services | Food Service Assistant III | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.67 | 0.67 |
| Add | New | 991 - Food Services | Food Service Assistant III | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Add | New | 991 - Food Services | Food Service Assistant III | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.67 | 0.67 |
| Add | New | 991 - Food Services | Food Service Assistant III | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Add | New | 991 - Food Services | Food Service Assistant III | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Add | New | 991 - Food Services | Food Service Assistant III | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.67 | 0.67 |
| Eliminate | 8859 | 400 - Adult Education | IA Bilingual | SEIU | Budget Development | Filled | 3212 | ESSER II | 1.00 | 0.00 | (1.00) |
| Eliminate | 8184 | 169 - Oakland Academy of Knowledge | Instructional Aide K-12 | SEIU | Budget Development | Vacancy | 9025 | Roses in Concrete MOU | 0.80 | 0.00 | (0.80) |
| Eliminate | 8185 | 169 - Oakland Academy of Knowledge | Instructional Aide K-12 | SEIU | Budget Development | Vacancy | 9025 | Roses in Concrete MOU | 0.20 | 0.00 | (0.20) |
| Eliminate | 8186 | 169 - Oakland Academy of Knowledge | Instructional Aide K-12 | SEIU | Budget Development | Vacancy | 9025 | Roses in Concrete MOU | 1.00 | 0.00 | (1.00) |
| Eliminate | 7243 | 169 - Oakland Academy of Knowledge | Instructional Supp Specialist | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.80 | 0.00 | (0.80) |
| Eliminate | 9451 | 190 - Think College Now | Instructional Supp Specialist | SEIU | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 0.80 | 0.00 | (0.80) |
| Eliminate | 8881 | 922 - Comm. Schools & Student Svcs | Instructional Supp Specialist | SEIU | Budget Development | Vacancy | 3312 | IDEA Early Intervening | 0.80 | 0.00 | (0.80) |
| Eliminate | 526 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 1536 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 2550 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |

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|-----------|------|-------------------------------------|-------------------------------|------|-----------------------------------------------------------|---------|------|----------------------------|------|------|--------|
| Eliminate | 2759 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 3639 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 4466 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 4853 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 6400 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 3447 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 7294 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 7680 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 8371 | 975 - Special Education | Instructional Supp Specialist | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Add | New | 107 - East Oakland Pride | Liaison Family Parent | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.80 | 0.80 |
| Add | New | 160 - Lockwood Steam Academy | Liaison Family Parent | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 9442 | 170 - Hoover | Liaison Family Parent | SEIU | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 0.30 | 0.00 | (0.30) |
| Add | New | 172 - Fred T Korematsu Discovery Ac | Liaison Family Parent | SEIU | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 0.00 | 0.50 | 0.50 |
| Reduce | 8660 | 193 - Reach Academy | Liaison Family Parent | SEIU | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.50 | (0.50) |
| Eliminate | 9469 | 204 - West Oakland Middle | Liaison Family Parent | SEIU | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 1.00 | 0.00 | (1.00) |
| Add | New | 352 - Rudsdale Continuation | Liaison Family Parent Bil | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Add | New | 103 - Brookfield | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Add | New | 106 - Chabot | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.50 | 0.50 |
| Increase | 9023 | 107 - East Oakland Pride | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.50 | 1.00 | 0.50 |
| Increase | 9432 | 108 - Cleveland | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.80 | 1.00 | 0.20 |
| Increase | 7731 | 117 - Fruitvale | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.80 | 1.00 | 0.20 |
| Increase | 9093 | 118 - Garfield | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.80 | 1.00 | 0.20 |
| Increase | 7468 | 125 - Highland Community School | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.40 | 0.80 | 0.40 |
| Eliminate | 8417 | 125 - Highland Community School | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.40 | 0.00 | (0.40) |
| Add | New | 127 - Hillcrest | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.50 | 0.50 |
| Add | New | 133 - Lincoln | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Increase | 8380 | 136 - Horace Mann | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.50 | 1.00 | 0.50 |
| Add | New | 143 - Montclair | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.50 | 0.50 |
| Add | New | 145 - Peralta | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.50 | 0.50 |
| Add | New | 151 - Sequoia | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.50 | 0.50 |
| Increase | 9150 | 154 - Madison Lower | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.80 | 1.00 | 0.20 |
| Add | New | 157 - Thornhill | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.50 | 0.50 |
| Increase | 8423 | 168 - Carl B. Munck Elementary | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.80 | 1.00 | 0.20 |
| Add | New | 169 - Oakland Academy of Knowledge | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Increase | 8552 | 170 - Hoover | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.50 | 1.00 | 0.50 |
| Increase | 7191 | 183 - Prescott | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.70 | 1.00 | 0.30 |
| Increase | 7907 | 194 - Sankofa United Elem | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.75 | 1.00 | 0.25 |
| Add | New | 201 - Claremont Middle | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Increase | 9405 | 210 - Edna Brewer Middle | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.60 | 1.00 | 0.40 |
| Increase | 9126 | 212 - Roosevelt Middle | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.80 | 1.00 | 0.20 |
| Increase | 8594 | 215 - Madison Park Academy Upper | Library Technician | SEIU | Budget Development | Filled | 9333 | Measure N | 0.40 | 1.00 | 0.60 |
| Increase | 8151 | 219 - Frick United Academy of Lang | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.80 | 1.00 | 0.20 |
| Add | New | 236 - Urban Promise Academy | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Increase | 9196 | 301 - Castlemont High School | Library Technician | SEIU | Budget Development | Filled | 9334 | Measure G Parcel Tax | 0.50 | 1.00 | 0.50 |
| Increase | 9330 | 302 - Fremont High School | Library Technician | SEIU | Budget Development | Vacancy | 9334 | Measure G Parcel Tax | 0.85 | 1.00 | 0.15 |
| Add | New | 304 - Oakland High School | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |

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|----------------------|------|--------------------------------------|------------------------------|--------|-----------------------------------------------------------|---------|-------------|--------------------------------------|------|------|--------|
| Add | New | 306 - Skyline High School | Library Technician | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 3930 | 989 - Custodial Services | Manager Custodial Services | UAOS | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 3471 | 989 - Custodial Services | Manager Sustainability | UAOS | Budget Development | Filled | 9161 | Ac Waste Management Authority | 0.40 | 0.00 | (0.40) |
| Reduce | 3471 | 991 - Food Services | Manager Sustainability | UAOS | Budget Development | Filled | 5310 | Child Nutrition School Program | 0.40 | 0.30 | (0.10) |
| Eliminate | 2797 | 912 - Linked Learning | Mgr CTE C&C Pathways Sec Sch | UAOS | Budget Development | Filled | 9333 | Measure N | 1.00 | 0.00 | (1.00) |
| Eliminate | 952 | 102 - Bella Vista | Noon Supervisor | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.40 | 0.00 | (0.40) |
| Reduce | 3807 | 105 - Burckhalter | Noon Supervisor | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.40 | 0.20 | (0.20) |
| Add | New | 105 - Burckhalter | Noon Supervisor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.20 | 0.20 |
| Reduce | 4318 | 108 - Cleveland | Noon Supervisor | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.25 | 0.20 | (0.05) |
| Reduce | 4915 | 108 - Cleveland | Noon Supervisor | SEIU | Budget Development | Vacancy | 0000 | General Purpose | 0.25 | 0.20 | (0.05) |
| Reduce | 1727 | 114 - Global Family School | Noon Supervisor | SEIU | Budget Development | Filled | 0000 / 0002 | General Purpose & Supplemental | 0.73 | 0.50 | (0.23) |
| Eliminate | 1772 | 114 - Global Family School | Noon Supervisor | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.40 | 0.00 | (0.40) |
| Increase | 9091 | 114 - Global Family School | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.40 | 0.50 | 0.10 |
| Reduce | 3781 | 116 - Franklin | Noon Supervisor | SEIU | Budget Development | Filled | 0000 / 0002 | General Purpose & Supplemental | 0.29 | 0.20 | (0.09) |
| Add | New | 116 - Franklin | Noon Supervisor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.30 | 0.30 |
| Reduce | 6414 | 117 - Fruitvale | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.50 | 0.40 | (0.10) |
| Add | New | 117 - Fruitvale | Noon Supervisor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.40 | 0.40 |
| Eliminate | 2556 | 119 - Glenview | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.50 | 0.00 | (0.50) |
| Eliminate | 9194 | 119 - Glenview | Noon Supervisor | SEIU | Budget Development | Filled | 9337 | PTA Local Schools | 0.50 | 0.00 | (0.50) |
| Reduce | 9113 | 121 - La Escuelita | Noon Supervisor | SEIU | Budget Development | Filled | 41 | AB1840 School | 0.80 | 0.40 | (0.40) |
| Reduce | 1611 | 121 - La Escuelita | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.80 | 0.40 | (0.40) |
| Reduce | 6660 | 122 - Grass Valley | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.40 | 0.20 | (0.20) |
| Increase | 584 | 125 - Highland Community School | Noon Supervisor | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.40 | 0.80 | 0.40 |
| Eliminate | 585 | 125 - Highland Community School | Noon Supervisor | SEIU | Budget Development | Filled | 41 | AB1840 School | 0.40 | 0.00 | (0.40) |
| Increase | 2168 | 133 - Lincoln | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.53 | 0.60 | 0.07 |
| Increase | 2596 | 133 - Lincoln | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.53 | 0.60 | 0.07 |
| Increase | 9004 | 133 - Lincoln | Noon Supervisor | SEIU | Budget Development | Filled | 3218 | ELO ESSER III St Reserv Emerg | 0.40 | 0.60 | 0.20 |
| Increase | 9005 | 133 - Lincoln | Noon Supervisor | SEIU | Budget Development | Filled | 7425 | Expanded Learning Opp Prop 98 | 0.40 | 0.60 | 0.20 |
| Increase | 9006 | 133 - Lincoln | Noon Supervisor | SEIU | Budget Development | Filled | 3218 | ELO ESSER III St Reserv Emerg | 0.40 | 0.60 | 0.20 |
| Eliminate | 6609 | 142 - Joaquin Miller | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.67 | 0.00 | (0.67) |
| Eliminate | 9009 | 143 - Montclair | Noon Supervisor | SEIU | Budget Development | Filled | 7425 | Expanded Learning Opp Prop 98 | 0.40 | 0.00 | (0.40) |
| Eliminate | 7667 | 151 - Sequoia | Noon Supervisor | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.40 | 0.00 | (0.40) |
| Reduce | 8951 | 157 - Thornhill | Noon Supervisor | SEIU | Budget Development | Filled | 9011 | Donations | 0.40 | 0.20 | (0.20) |
| Eliminate | 793 | 157 - Thornhill | Noon Supervisor | SEIU | Budget Development | Vacancy | 0000 | General Purpose | 0.20 | 0.00 | (0.20) |
| Add | New | 170 - Hoover | Noon Supervisor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.30 | 0.30 |
| Eliminate | 4091 | 175 - Manzanita Seed | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.72 | 0.50 | (0.22) |
| Eliminate | 3875 | 178 - Bridges Academy @ Melrose | Noon Supervisor | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.25 | 0.00 | (0.25) |
| Add | New | 178 - Bridges Academy @ Melrose | Noon Supervisor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.25 | 0.25 |
| Add | New | 178 - Bridges Academy @ Melrose | Noon Supervisor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.25 | 0.25 |
| Eliminate | 3131 | 179 - Manzanita Community School | Noon Supervisor | SEIU | Budget Development | Filled | 0002 | Supplemental | 0.50 | 0.00 | (0.50) |
| Add | New | 182 - Martin Luther King Jr. K-3 | Noon Supervisor | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.40 | 0.40 |
| Increase | 7795 | 186 - International Community School | Noon Supervisor | SEIU | Budget Development | Filled | 3212 | ESSER II | 0.40 | 0.80 | 0.40 |
| Eliminate | 9034 | 186 - International Community School | Noon Supervisor | SEIU | Budget Development | Filled | 3212 | ESSER II | 0.40 | 0.00 | (0.40) |
| Reduce | 4495 | 190 - Think College Now | Noon Supervisor | SEIU | Budget Development | Filled | 7426 | Expanded Learning Opp Para | 0.60 | 0.40 | (0.20) |
| Reduce | 9076 | 190 - Think College Now | Noon Supervisor | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.27 | 0.20 | (0.07) |
| Eliminate | 9125 | 190 - Think College Now | Noon Supervisor | SEIU | Budget Development | Vacancy | 0000 | General Purpose | 0.20 | 0.00 | (0.20) |
| Increase | 7071 | 235 - Melrose Leadership Acad | Noon Supervisor | SEIU | Budget Development | Filled | 0000 | General Purpose | 0.60 | 0.80 | 0.20 |
| Reduce | 9011 | 235 - Melrose Leadership Acad | Noon Supervisor | SEIU | Budget Development | Vacancy | 3216 | ELO ESSER II St Reserve | 0.40 | 0.20 | (0.20) |
| Eliminate | 8339 | 303 - McClymonds High School | Outreach Consultant | SEIU | Budget Development | Filled | 0002 / 0004 | Supplemental & Central Concentration | 1.00 | 0.00 | (1.00) |
| Eliminate | 8187 | 169 - Oakland Academy of Knowledge | Para Educator | AFSCME | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 0.80 | 0.00 | (0.80) |

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|-----------|------|--------------------------------------|--------------------------------|--------|-----------------------------------------------------------|---------|------|----------------------------|------|------|--------|
| Eliminate | 8189 | 169 - Oakland Academy of Knowledge | Para Educator | AFSCME | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 1.00 | 0.00 | (1.00) |
| Eliminate | 7481 | 175 - Manzanita Seed | Para Educator | AFSCME | Budget Development | Vacancy | 0002 | Supplemental | 0.40 | 0.00 | (0.40) |
| Reduce | 4538 | 353 - Oakland International High Sch | Para Educator | AFSCME | Budget Development | Filled | 6500 | Special Education | 1.00 | 0.80 | (0.20) |
| Eliminate | 296 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 2263 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 4967 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 381 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 264 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 2299 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 418 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 5284 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 9166 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 3439 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 9164 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 6424 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 2177 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 378 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 8187 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 8189 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 7481 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 406 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 481 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 217 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 1161 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 1600 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 7296 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 1383 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 3412 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 570 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 6784 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 3019 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 3127 | 975 - Special Education | Para Educator | AFSCME | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 6500 | Special Education | 0.80 | 0.00 | (0.80) |
| Eliminate | 9280 | 956 - Continuous School Improvement | Partner Network | UAOS | Budget Development | Vacancy | 40 | Unrestricted AB1840 | 1.00 | 0.00 | (1.00) |
| Add | New | 991 - Food Services | Production Assistant 10 months | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Add | New | 991 - Food Services | Production Assistant 10 months | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |

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|----------------------|------|-------------------------------------|-----------------------------------|--------|-----------------------------------------------------------|---------|-------------|--------------------------------------|------|------|--------|
| Add | New | 991 - Food Services | Production Assistant 10 months | AFSCME | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Precautionary notice | 7922 | 954 - Eng Lang Lrn/multilingual Ach | Prog Mgr Newcomer & Refuge | UAOS | Budget Development | Filled | 9283 | Salesforce | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 9340 | 922 - Comm. Schools & Student Svcs | Prog Mgr Violence Prevention | UAOS | Budget Development | Vacancy | 9206 | Alameda County Public Health | 1.00 | 0.00 | (1.00) |
| Eliminate | 9323 | 121 - La Escuelita | Program Manager Community Schools | UAOS | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 1.00 | 0.00 | (1.00) |
| Reduce | 7901 | 175 - Manzanita Seed | Program Manager Community Schools | UAOS | Budget Development | Vacancy | 0002 | Supplemental | 1.00 | 0.50 | (0.50) |
| Eliminate | 8860 | 330 - Sojourner Truth | Program Manager Community Schools | SEIU | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Eliminate | 8599 | 968 - Health Services (nurses) | Program Manager Nursing | UAOS | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Eliminate | 9272 | 108 - Cleveland | Program Mgr Community School | UAOS | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Increase | 4901 | 131 - Laurel Elementary | Program Mgr Community School | UAOS | Budget Development | Filled | 3010 | Title 1 | 0.80 | 1.00 | 0.20 |
| Eliminate | 8701 | 148 - Redwood Heights | Program Mgr Community School | UAOS | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Eliminate | 9309 | 219 - Frick United Academy of Lang | Program Mgr Community School | UAOS | Budget Development | Vacancy | 41 | AB1840 School | 1.00 | 0.00 | (1.00) |
| Eliminate | 8860 | 922 - Comm. Schools & Student Svcs | Program Mgr Community School | UAOS | Budget Development | Filled | 3219 | ELO - ESSER | 1.00 | 0.00 | (1.00) |
| Add | New | 210 - Edna Brewer Middle | Receptionist | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 6441 | 211 - Montera Middle | Receptionist | SEIU | Budget Development | Filled | 0002 | Supplemental | 1.00 | 0.00 | (1.00) |
| Add | New | 211 - Montera Middle | Receptionist Bilingual | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 6628 | 922 - Comm. Schools & Student Svcs | Receptionist Bilingual | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Filled | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Eliminate | 9110 | 922 - Comm. Schools & Student Svcs | Receptionist Bilingual | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Add | New | 112 - Greenleaf Elementary | Recess Coach | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Add | New | 114 - Global Family School | Restorative Justice Facilitator | SEIU | Budget Development | Vacancy | 6332 | CCSPP Implementation Grant | 0.00 | 1.00 | 1.00 |
| Reduce | 8670 | 118 - Garfield | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 1.00 | 0.80 | (0.20) |
| Eliminate | 7765 | 136 - Horace Mann | Restorative Justice Facilitator | SEIU | Budget Development | Vacancy | 0002 / 0004 | Supplemental & Central Concentration | 1.00 | 0.00 | (1.00) |
| Eliminate | 8778 | 169 - Oakland Academy of Knowledge | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 1.00 | 0.00 | (1.00) |
| Reduce | 8136 | 175 - Manzanita Seed | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 1.00 | 0.50 | (0.50) |
| Add | New | 182 - Martin Luther King Jr. K-3 | Restorative Justice Facilitator | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 8662 | 193 - Reach Academy | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 8846 | 201 - Claremont Middle | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 9337 | PTA Local Schools | 1.00 | 0.00 | (1.00) |
| Eliminate | 8756 | 204 - West Oakland Middle | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 9332 | Measure G1 Parcel Tax | 0.20 | 0.00 | (0.20) |
| Eliminate | 8756 | 204 - West Oakland Middle | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 0.80 | 0.00 | (0.80) |
| Eliminate | 9247 | 210 - Edna Brewer Middle | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 7425 | Expanded Learning Opp Prop 98 | 1.00 | 0.00 | (1.00) |
| Eliminate | 9306 | 212 - Roosevelt Middle | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 41 | AB1840 School | 1.00 | 0.00 | (1.00) |
| Add | New | 219 - Frick United Academy of Lang | Restorative Justice Facilitator | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 0.38 | 0.38 |
| Eliminate | 3750 | 229 - Elmhurst United | Restorative Justice Facilitator | SEIU | Budget Development | Vacancy | 9283 | Salesforce | 1.00 | 0.00 | (1.00) |
| Eliminate | 8794 | 303 - McClymonds High School | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 1.00 | 0.00 | (1.00) |
| Eliminate | 8216 | 305 - Oakland Tech High School | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 0002 | Supplemental | 1.00 | 0.00 | (1.00) |
| Eliminate | 8808 | 309 - Ralph J. Bunche Academy | Restorative Justice Facilitator | SEIU | Budget Development | Filled | 3216 | ELO ESSER II St Reserve | 1.00 | 0.00 | (1.00) |
| Add | New | 309 - Ralph J. Bunche Academy | Restorative Justice Facilitator | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Add | New | 310 - Dewey High School | Restorative Justice Facilitator | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 8736 | 998 - School Support Funds | Restorative Justice Facilitator | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Filled | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Eliminate | 7113 | 138 - Markham | School Enrichment Recess Coach | SEIU | Budget Development | Vacancy | 0002 | Supplemental | 0.27 | 0.00 | (0.27) |
| Reduce | 9038 | 177 - Esperanza Academy | School Enrichment Recess Coach | SEIU | Budget Development | Filled | 3218 | ELO ESSER III St Reserv Emerg | 0.86 | 0.62 | (0.24) |
| Eliminate | 8705 | 154 - Madison Lower | Site-Based Culture Climate Amb | SEIU | Budget Development | Filled | 3212 | ESSER II | 1.00 | 0.00 | (1.00) |
| Add | New | 352 - Rudsdale Continuation | Spec Career Path Transitions | SEIU | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 9396 | 305 - Oakland Tech High School | Spec College/Career Readiness | SEIU | Budget Development | Filled | 9333 | Measure N | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 8235 | 954 - Eng Lang Lrn/multilingual Ach | Spec Refugee/Asylee Prog | SEIU | Budget Development | Filled | 7811 | Refugee Program Bureau NC | 1.00 | 0.00 | (1.00) |
| Precautionary notice | 9001 | 954 - Eng Lang Lrn/multilingual Ach | Spec Refugee/Asylee Prog | SEIU | Budget Development | Filled | 7816 | CalNEW Grant CDSS | 1.00 | 0.00 | (1.00) |
| Eliminate | 8879 | 922 - Comm. Schools & Student Svcs | Specialist Behavior | SEIU | Budget Development | Vacancy | 3312 | IDEA Early Intervening | 1.00 | 0.00 | (1.00) |
| Eliminate | 2179 | 912 - Linked Learning | Specialist Mstr Schd Developm | SEIU | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 0000 / 0005 | General Purpose & Supplemental | 1.00 | 0.00 | (1.00) |
| Eliminate | 8098 | 909 - Academics and Instruction | Specialist School Technology | SEIU | Budget Development | Filled | 3213 | ESSER III | 1.00 | 0.00 | (1.00) |

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|-----------|------|--------------------------------------|--------------------------------|---------------|-----------------------------------------------------------|---------|------|--------------------------|---------------|--------------|----------------|
| Eliminate | 8176 | 909 - Academics and Instruction | Specialist School Technology | SEIU | Budget Development | Filled | 3213 | ESSER III | 1.00 | 0.00 | (1.00) |
| Eliminate | 8228 | 901 - Chief of Staff | Sr Exec Asst Superintendent | CONFID | Attachment A Resolution No. 2223-0040 Spending Reductions | Vacancy | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| Add | New | 905 - Office Of Sr. Business Officer | Sr Financial Analyst | CONFID | Budget Development | Vacancy | n/a | n/a | 0.00 | 1.00 | 1.00 |
| Eliminate | 9200 | 922 - Comm. Schools & Student Svcs | Strategic Fellow/Resident | Unrepresented | Budget Development | Filled | 9225 | Kaiser Health & Wellness | 1.00 | 0.00 | (1.00) |
| Eliminate | 824 | 301 - Castlemont High School | Student Attendance Compl Ofcfr | SEIU | Budget Development | Filled | 0002 | Supplemental | 1.00 | 0.00 | (1.00) |
| Eliminate | 233 | 304 - Oakland High School | Textbook Clerk | SEIU | Budget Development | Filled | 0000 | General Purpose | 1.00 | 0.00 | (1.00) |
| | | | | | | | | | 196.76 | 98.36 | (98.40) |