

File ID # 22-1514



Proposed 2022-20223 Adopted B u d g e t

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Board Office Use: Legislative File Info.	
File ID Number	22-1514
Introduction Date	6/29/2022
Enactment Number	22-1250
Enactment Date	6/29/2022 os



Board Cover Memorandum

To Board of Education

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

Meeting Date June 29, 2022

Subject 2022-23 Final Proposed Adopted Budget

Ask of the Board Receive for information and review, the second published working draft of the 2022-23 Proposed 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 29, 2022, 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 8, 2022. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2022-23 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year. The District is providing an update of the budget prior to adoption for information.

The Budget Development process began Fall 2021 with the district desiring 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 financial sustainability identified in the Multi-Year Projection of the 2020-21 Adopted Budget. Enrollment projections, school site budget one-pagers, and Department and site-based reductions were all key areas of focus in the Fall of 2021. The District was simultaneously in significant dialogue with the County Office of Education regarding their assessment of the District’s status and requirements, as part of the Conditional Approval of the 2021-22 Adopted Budget.

This led to additional areas requirements, revised strategies, and additional accelerated activity as part of Budget Development. This led to the District’s presentation and the Board’s Subsequent approval of Resolution 2122-0028 Recommended Budget Adjustments, which included \$40M of budget balancing solutions, in January 2022 and Resolution 2122-0030 School Consolidations in February 2022.

The components of these resolutions, in addition to the Governor's LCFF May Revise projections, Tentative Agreements for all Bargaining Unit Agreements approved as of April 2022, and proposed budgets and investments for one-time COVID-19 responsive resources are reflected in the 2022-23 Proposed Budget, in addition to investments recommended and adopted through our LCAP process.

The Proposed budget reflects a \$27.3M Deficit in the Unrestricted General Fund, which is also reflected in the out years in the Multi-Year Projections. The District is anticipating increases in revenue with proposed state funding, specifically for Average Daily Attendance, but as noted below, will still need to work to develop strategies to continue a trajectory of operating surplus and Positive Budget Certification. The District must also post adoption, incorporate a recent Tentative Agreement reached after the Third Interim period as the AB1200 documents for AFSCME. Due to timing, this amount will be incorporated into the budget after adoption, but the amount noted as part of the budget presentation.

The District has an element within the Lack of Going Concern provisions that any shortfall from the District's Budget Reduction target must be immediately remedied with additional proposals for reductions. The District met \$35.3M of its \$40M approved target, where its goal was to reach \$50M. Though the District will not immediately be able to address the additional reductions and or strategies to modify prior to budget adoption, it will continue its updates and communication with the Alameda County Office of Education accordingly on plans and updates prior to the First Board meeting of 2022-23.

The State adopted its \$300B budget on June 13, 2022 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 Governor has 12 days to sign or veto the proposed budget. An example of information we are waiting for is the final method of changing how District's earn their revenue in response to the Average Daily Attendance (ADA) Cliff, which is reflected in the proposed budget. As a result, the District anticipates a Revised Adopted Budget due to the material impact this change will mean for the District's Local Control Funding Formula (LCFF) Revenue Projections. The revised budget will also include the final decisions of position additions. The District is also submitting the AB1200 for AFSCME Local 257 and the resulting one time and ongoing salary adjustments will be incorporated in the Revised Budget.

The 2022-23 General Fund Budget Assumptions are as follows:



OUSD 2021-25 Budget Assumptions -Draft Budget					
Year	2021-22	2022-23 @ 3rd Interim	2022-23 May Revise	2023-24	2024-25
Cost of Living Adjustment (COLA)	5.07%	5.33%	6.56%	5.38%	4.02%
Statutory COLA	1.70%	5.33%			
Compounded COLA (Special Education and Community Colleges Only)	4.05%				
Enrollment	33,457	33,208	33,208	33,058	33,058
Attendance Used for Funding (Prior Year)	33,911				
Attendance (ADA)	33,911	30,225	30,225	29,753	29,753
Enrollment to ADA % *	101%	91%	91%	90%	90%
Unduplicated Pupil Count	77.40%	79.22%	78.53%	80.46%	81.43%
Salary and Negotiated Increases Adjusted - OEA	2.5%	\$1000/Cell	\$1000/Cell		
Salary and Negotiated Increases BCTC, UAOS, TEAMSTERS, MgtConf		6%	6%		
Salary and Negotiated Increases - SEIU		6%	6%	2.25%	
Step & Column 4*	1.3%	1.3%	2.0%	2.0%	2.0%
Health Benefit Assumptions **		11.0%	11.0%	8.5%	3.0%
Mandatories & Benefits - Certificated	5.63%	5.63%	5.6%	5.03%	5.03%
Mandatories & Benefits - Classified	11.83%	11.83%	11.8%	11.23%	11.23%
State Teachers Retirement System	16.92%	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	22.91%	25.37%	25.37%	24.60%	23.70%
Total Mandatories & Benefits Certificated	22.55%	24.73%	24.7%	24.13%	24.13%
Total Mandatories & Benefits Classified	34.74%	37.20%	37.2%	35.83%	34.93%

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

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

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

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

The Unrestricted General Fund is currently projected to expend \$446,215,319 and the Restricted General Fund \$395,764,491 with the noted caveats of forthcoming revisions. All Ancillary Funds are operating within their funding sources and our projected ending cash balance as reflected on the attached Form CASH is \$28.4M.

2022-23 Proposed Adopted Budget Fund Summary			
Fund/SACS Form	Revenues	Expenditures	2022-23 Beginning Fund Balance
Fund 01 - General Fund - Unrestricted	\$ 418,926,907	\$ 446,215,319	\$ 75,366,330
Fund 01 - General Fund - Restricted	\$ 378,454,505	\$ 395,764,491	\$ 42,605,733
Fund 11 - Adult Education	\$ 3,060,187	\$ 3,587,548	\$ 1,007,468
Fund 12 - Child Development	\$ 18,148,605	\$ 18,538,557	\$ 2,337,933
Fund 13 - Student Nutrition	\$ 20,230,805	\$ 27,930,407	\$ 22,948,501
Fund 14 - Deferred Maintenance	\$ 3,015,000	\$ 5,000,000	\$ 2,329,524
Fund 21 - Building Fund	\$ 586,618	\$ 103,970,839	\$ 159,136,944
Fund 25 - Capital Facilities Fund	\$ 70,000	\$ 4,500,000	\$ 10,014,000
Fund 35 - County Schools Facility Fund	\$ 80,000	\$ 2,500,000	\$ 5,034,400
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 6,000	\$ -	\$ 332,639
Fund 51 - Bond Interest and Redemption Fund	\$ 97,940,790	\$ 94,581,475	\$ 127,367,928
Fund 67 - Self Insurance Fund	\$ 17,850,765	\$ 24,687,042	\$ 17,232,456
Total All Funds	\$ 958,370,182	\$ 1,127,275,678	\$ 465,713,856

Recommendation It is recommended that the Governing Board Receive for review and approve the 2022-23 Proposed Budget.

- Attachment(s)**
- 2022-23 Proposed Budget Financial Forms
 - 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 – Budget 2022-23
 - Form TRC Budget Technical Review Checks
 - Form TRC Estimated Actuals Technical Review Checks
 - Form 01CS – Criteria and Standards
 - Budget & LCAP PowerPoint Presentation
 - Resolution No. 2122-0028
 - Resolution No. 2122-0030



**2022-23 SACS SECOND DRAFT PROPOSED
BUDGET FINANCIAL FORMS**

TABLE OF CONTENTS

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2021-22 Estimated Actuals	2022-23 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		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
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	G	
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



**2022-23 SACS SECOND DRAFT PROPOSED
BUDGET FINANCIAL FORMS**

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

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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	410,387,835.00	3,825,387.00	414,213,222.00	396,101,530.00	3,150,487.00	399,252,017.00	-3.6%
2) Federal Revenue		8100-8299	0.00	164,367,155.00	164,367,155.00	0.00	113,402,751.00	113,402,751.00	-31.0%
3) Other State Revenue		8300-8599	7,425,952.00	117,459,311.00	124,885,263.00	17,019,323.00	90,576,062.00	107,595,385.00	-13.8%
4) Other Local Revenue		8600-8799	6,334,616.00	83,420,607.00	89,755,223.00	5,806,054.00	75,552,876.00	81,358,930.00	-9.4%
5) TOTAL, REVENUES			424,148,403.00	369,072,460.00	793,220,863.00	418,926,907.00	282,682,176.00	701,609,083.00	-11.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	136,921,739.00	117,210,708.00	254,132,447.00	149,343,497.00	87,885,595.00	237,229,092.00	-6.7%
2) Classified Salaries		2000-2999	50,391,862.00	62,386,507.00	112,778,369.00	51,754,282.00	54,783,665.00	106,537,947.00	-5.5%
3) Employee Benefits		3000-3999	85,957,832.00	98,193,700.00	184,151,532.00	98,446,872.00	99,108,306.00	197,555,178.00	7.3%
4) Books and Supplies		4000-4999	17,152,520.00	57,044,994.00	74,197,514.00	20,945,710.00	35,623,059.00	56,568,769.00	-23.8%
5) Services and Other Operating Expenditures		5000-5999	30,053,306.00	115,592,506.00	145,645,812.00	28,759,159.00	104,443,132.00	133,202,291.00	-8.5%
6) Capital Outlay		6000-6999	1,240,579.00	1,059,484.00	2,300,063.00	148,655.00	252,974.00	401,629.00	-82.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,169,916.00	6,325,153.00	12,495,069.00	5,996,153.00	7,002,644.00	12,998,797.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,241,751.00)	11,034,124.00	(2,207,627.00)	(7,936,338.00)	6,665,116.00	(1,271,222.00)	-42.4%
9) TOTAL, EXPENDITURES			314,646,003.00	468,847,176.00	783,493,179.00	347,457,990.00	395,764,491.00	743,222,481.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			109,502,400.00	(99,774,716.00)	9,727,684.00	71,468,917.00	(113,082,315.00)	(41,613,398.00)	-527.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000,000.00	144,790.00	5,144,790.00	3,000,000.00	0.00	3,000,000.00	-41.7%
2) Other Sources/Uses									
a) Sources		8930-8979	25,000.00	0.00	25,000.00	15,000.00	0.00	15,000.00	-40.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(89,605,038.00)	89,605,039.00	1.00	(95,772,329.00)	95,772,329.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,580,038.00)	89,460,249.00	(5,119,789.00)	(98,757,329.00)	95,772,329.00	(2,985,000.00)	-41.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,922,362.00	(10,314,467.00)	4,607,895.00	(27,288,412.00)	(17,309,986.00)	(44,598,398.00)	-1,067.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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) As of July 1 - Unaudited		9791	60,443,969.00	52,920,201.00	113,364,170.00	75,366,331.00	42,605,734.00	117,972,065.00	4.1%
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)			60,443,969.00	52,920,201.00	113,364,170.00	75,366,331.00	42,605,734.00	117,972,065.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,443,969.00	52,920,201.00	113,364,170.00	75,366,331.00	42,605,734.00	117,972,065.00	4.1%
2) Ending Balance, June 30 (E + F1e)			75,366,331.00	42,605,734.00	117,972,065.00	48,077,919.00	25,295,748.00	73,373,667.00	-37.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	42,605,734.00	42,605,734.00	0.00	27,546,431.00	27,546,431.00	-35.3%
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	27,054,010.36	0.00	27,054,010.36	20,942,039.00	0.00	20,942,039.00	-22.6%
Additional 1%	0000	9780	7,834,932.00		7,834,932.00			0.00	
Res 9960 State Dated Warrants	0000	9780	1,241,037.00		1,241,037.00			0.00	
Res 0040 Enrollment Stabilization 2Y	0000	9780	3,000,000.00		3,000,000.00			0.00	
Measure G1 2017-18 Contribution	0000	9780	4,994,715.00		4,994,715.00			0.00	
Resource 0006 S & C Carryover	0000	9780	9,983,326.36		9,983,326.36			0.00	
Res 0006 S & C Carryover	0000	9780			0.00	4,439,324.00		4,439,324.00	
Resource 0040 Enrollment Stabilization 1 Year	0000	9780			0.00	1,500,000.00		1,500,000.00	
Res 0041 AB1840 Final Allocation - Closure Reso	0000	9780			0.00	10,008,000.00		10,008,000.00	
Measure G1 2017-18 Contribution	0000	9780			0.00	4,994,715.00		4,994,715.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,669,863.58	0.00	15,669,863.58	22,207,124.43	0.00	22,207,124.43	41.7%
Unassigned/Unappropriated Amount		9790	32,492,457.06	0.00	32,492,457.06	4,778,755.57	(2,250,683.00)	2,528,072.57	-92.2%
G. ASSETS									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
1) Cash									
a) in County Treasury		9110	173,648,536.95	(44,020,665.53)	129,627,871.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	956,951.00	0.00	956,951.00				
b) in Banks		9120	834,501.13	906,702.21	1,741,203.34				
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	0.00	200,538.98	200,538.98				
4) Due from Grantor Government		9290	0.00	639,482.91	639,482.91				
5) Due from Other Funds		9310	741,159.58	0.00	741,159.58				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	1,661.15	1,661.15				
9) TOTAL, ASSETS			176,331,148.66	(42,272,280.28)	134,058,868.38				
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	26,026,050.80	(17,309.00)	26,008,741.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	742,008.68	0.00	742,008.68				
4) Current Loans		9640	(64,941.57)	0.00	(64,941.57)				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			26,703,117.91	(17,309.00)	26,685,808.91				
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									
(G9 + H2) - (I6 + J2)			149,628,030.75	(42,254,971.28)	107,373,059.47				
LCFF SOURCES									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Principal Apportionment									
State Aid - Current Year		8011	242,162,615.00	0.00	242,162,615.00	228,537,078.00	0.00	228,537,078.00	-5.6%
Education Protection Account State Aid - Current Year		8012	37,315,079.00	0.00	37,315,079.00	35,272,635.00	0.00	35,272,635.00	-5.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	677,285.00	0.00	677,285.00	677,285.00	0.00	677,285.00	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	1,816,921.00	0.00	1,816,921.00	1,816,921.00	0.00	1,816,921.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	83,243,554.00	0.00	83,243,554.00	83,243,554.00	0.00	83,243,554.00	0.0%
Unsecured Roll Taxes		8042	8,234,741.00	0.00	8,234,741.00	8,234,741.00	0.00	8,234,741.00	0.0%
Prior Years' Taxes		8043	(327,448.00)	0.00	(327,448.00)	(327,448.00)	0.00	(327,448.00)	0.0%
Supplemental Taxes		8044	1,235,697.00	0.00	1,235,697.00	1,235,697.00	0.00	1,235,697.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	52,199,270.00	0.00	52,199,270.00	52,199,270.00	0.00	52,199,270.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	26,350,444.00	0.00	26,350,444.00	26,350,444.00	0.00	26,350,444.00	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			452,908,158.00	0.00	452,908,158.00	437,240,177.00	0.00	437,240,177.00	-3.5%
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	(42,520,323.00)	0.00	(42,520,323.00)	(41,138,647.00)	0.00	(41,138,647.00)	-3.2%
Property Taxes Transfers		8097	0.00	3,825,387.00	3,825,387.00	0.00	3,150,487.00	3,150,487.00	-17.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			410,387,835.00	3,825,387.00	414,213,222.00	396,101,530.00	3,150,487.00	399,252,017.00	-3.6%
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	8,957,568.00	8,957,568.00	0.00	8,957,568.00	8,957,568.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Special Education Discretionary Grants		8182	0.00	2,805,529.00	2,805,529.00	0.00	2,653,605.00	2,653,605.00	-5.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		23,541,686.00	23,541,686.00		20,190,457.00	20,190,457.00	-14.2%
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		3,051,681.00	3,051,681.00		1,941,745.00	1,941,745.00	-36.4%
Title III, Part A, Immigrant Student Program	4201	8290		89,275.00	89,275.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,827,278.00	1,827,278.00		1,394,172.00	1,394,172.00	-23.7%
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, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		13,320,619.00	13,320,619.00		9,985,430.00	9,985,430.00	-25.0%
Career and Technical Education	3500-3599	8290		477,865.00	477,865.00		514,528.00	514,528.00	7.7%
All Other Federal Revenue	All Other	8290	0.00	110,295,654.00	110,295,654.00	0.00	67,765,246.00	67,765,246.00	-38.6%
TOTAL, FEDERAL REVENUE			0.00	164,367,155.00	164,367,155.00	0.00	113,402,751.00	113,402,751.00	-31.0%
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		25,685,275.00	25,685,275.00		27,370,229.00	27,370,229.00	6.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,383,481.00	0.00	1,383,481.00	1,383,481.00	0.00	1,383,481.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Lottery - Unrestricted and Instructional Materials		8560	5,527,330.00	2,204,150.00	7,731,480.00	5,635,842.00	2,414,392.00	8,050,234.00	4.1%
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		11,586,043.00	11,586,043.00		0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		567,618.00	567,618.00		547,617.00	547,617.00	-3.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,176,127.00	1,176,127.00		2,521,353.00	2,521,353.00	114.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		141,889.00	141,889.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	515,141.00	76,098,209.00	76,613,350.00	10,000,000.00	57,722,471.00	67,722,471.00	-11.6%
TOTAL, OTHER STATE REVENUE			7,425,952.00	117,459,311.00	124,885,263.00	17,019,323.00	90,576,062.00	107,595,385.00	-13.8%
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	44,299,792.00	44,299,792.00	0.00	44,100,000.00	44,100,000.00	-0.5%
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	12,065,615.00	12,065,615.00	0.00	12,065,615.00	12,065,615.00	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%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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	3,036,563.00	0.00	3,036,563.00	1,864,036.00	0.00	1,864,036.00	-38.6%
Interest		8660	1,430,000.00	0.00	1,430,000.00	1,000,000.00	0.00	1,000,000.00	-30.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,280,350.00	0.00	1,280,350.00	1,302,036.00	0.00	1,302,036.00	1.7%
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	545,089.00	545,089.00	0.00	557,667.00	557,667.00	2.3%
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	587,703.00	26,510,111.00	27,097,814.00	1,639,982.00	18,829,594.00	20,469,576.00	-24.5%
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%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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			6,334,616.00	83,420,607.00	89,755,223.00	5,806,054.00	75,552,876.00	81,358,930.00	-9.4%
TOTAL, REVENUES			424,148,403.00	369,072,460.00	793,220,863.00	418,926,907.00	282,682,176.00	701,609,083.00	-11.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	110,608,832.00	98,154,252.00	208,763,084.00	122,118,097.00	70,066,632.00	192,184,729.00	-7.9%
Certificated Pupil Support Salaries		1200	5,459,866.00	13,858,327.00	19,318,193.00	6,147,818.00	14,206,943.00	20,354,761.00	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	20,269,518.00	5,190,129.00	25,459,647.00	20,909,608.00	3,441,211.00	24,350,819.00	-4.4%
Other Certificated Salaries		1900	583,523.00	8,000.00	591,523.00	167,974.00	170,809.00	338,783.00	-42.7%
TOTAL, CERTIFICATED SALARIES			136,921,739.00	117,210,708.00	254,132,447.00	149,343,497.00	87,885,595.00	237,229,092.00	-6.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	124,235.00	17,646,985.00	17,771,220.00	81,678.00	18,765,282.00	18,846,960.00	6.1%
Classified Support Salaries		2200	16,802,147.00	19,351,661.00	36,153,808.00	16,581,454.00	15,962,307.00	32,543,761.00	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	18,379,379.00	15,379,001.00	33,758,380.00	19,005,990.00	12,746,353.00	31,752,343.00	-5.9%
Clerical, Technical and Office Salaries		2400	14,110,365.00	8,682,528.00	22,792,893.00	15,024,325.00	6,984,561.00	22,008,886.00	-3.4%
Other Classified Salaries		2900	975,736.00	1,326,332.00	2,302,068.00	1,060,835.00	325,162.00	1,385,997.00	-39.8%
TOTAL, CLASSIFIED SALARIES			50,391,862.00	62,386,507.00	112,778,369.00	51,754,282.00	54,783,665.00	106,537,947.00	-5.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	22,146,740.00	39,423,888.00	61,570,628.00	27,983,402.00	41,311,325.00	69,294,727.00	12.5%
PERS		3201-3202	10,767,266.00	12,810,703.00	23,577,969.00	12,451,927.00	13,606,129.00	26,058,056.00	10.5%
OASDI/Medicare/Alternative		3301-3302	5,874,963.00	6,517,800.00	12,392,763.00	6,781,943.00	6,009,175.00	12,791,118.00	3.2%
Health and Welfare Benefits		3401-3402	37,213,752.00	29,856,879.00	67,070,631.00	40,816,703.00	30,528,376.00	71,345,079.00	6.4%
Unemployment Insurance		3501-3502	2,158,026.00	2,575,068.00	4,733,094.00	1,862,623.00	1,260,258.00	3,122,881.00	-34.0%
Workers' Compensation		3601-3602	5,909,859.00	5,587,130.00	11,496,989.00	7,189,386.00	5,108,225.00	12,297,611.00	7.0%
OPEB, Allocated		3701-3702	442,022.00	23,368.00	465,390.00	12,072.00	3,671.00	15,743.00	-96.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,445,204.00	1,398,864.00	2,844,068.00	1,348,816.00	1,281,147.00	2,629,963.00	-7.5%
TOTAL, EMPLOYEE BENEFITS			85,957,832.00	98,193,700.00	184,151,532.00	98,446,872.00	99,108,306.00	197,555,178.00	7.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,443,324.00	3,368,189.00	7,811,513.00	5,639,000.00	2,033,307.00	7,672,307.00	-1.8%
Books and Other Reference Materials		4200	260,394.00	1,460,447.00	1,720,841.00	182,542.00	1,216,794.00	1,399,336.00	-18.7%
Materials and Supplies		4300	5,037,115.00	44,205,807.00	49,242,922.00	8,807,492.00	14,396,020.00	23,203,512.00	-52.9%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Noncapitalized Equipment		4400	7,411,687.00	8,010,551.00	15,422,238.00	6,316,676.00	17,976,938.00	24,293,614.00	57.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,152,520.00	57,044,994.00	74,197,514.00	20,945,710.00	35,623,059.00	56,568,769.00	-23.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	14,605,569.00	14,605,569.00	0.00	10,401,740.00	10,401,740.00	-28.8%
Travel and Conferences		5200	411,837.00	911,575.00	1,323,412.00	299,257.00	525,498.00	824,755.00	-37.7%
Dues and Memberships		5300	579,443.00	209,628.00	789,071.00	235,400.00	36,588.00	271,988.00	-65.5%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,820,314.00	80,866.00	7,901,180.00	9,820,314.00	80,000.00	9,900,314.00	25.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,062,938.00	4,324,721.00	5,387,659.00	799,121.00	2,969,541.00	3,768,662.00	-30.1%
Transfers of Direct Costs		5710	(11,368,926.00)	11,368,926.00	0.00	(11,097,626.00)	11,097,626.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(843,198.00)	(205,102.00)	(1,048,300.00)	(1,021,078.00)	(8,500.00)	(1,029,578.00)	-1.8%
Professional/Consulting Services and Operating Expenditures		5800	30,364,374.00	84,277,173.00	114,641,547.00	29,494,428.00	79,323,069.00	108,817,497.00	-5.1%
Communications		5900	2,026,524.00	19,150.00	2,045,674.00	229,343.00	17,570.00	246,913.00	-87.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,053,306.00	115,592,506.00	145,645,812.00	28,759,159.00	104,443,132.00	133,202,291.00	-8.5%
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	894,655.00	0.00	894,655.00	21,655.00	0.00	21,655.00	-97.6%
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	345,924.00	1,059,484.00	1,405,408.00	127,000.00	252,974.00	379,974.00	-73.0%
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%
TOTAL, CAPITAL OUTLAY			1,240,579.00	1,059,484.00	2,300,063.00	148,655.00	252,974.00	401,629.00	-82.5%
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	164,948.00	0.00	164,948.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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	19,531.00	0.00	19,531.00	10,719.00	0.00	10,719.00	-45.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	6,325,153.00	6,325,153.00	0.00	7,002,644.00	7,002,644.00	10.7%
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	311,444.00	0.00	311,444.00	210,560.00	0.00	210,560.00	-32.4%
Other Debt Service - Principal		7439	5,673,993.00	0.00	5,673,993.00	5,774,874.00	0.00	5,774,874.00	1.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,169,916.00	6,325,153.00	12,495,069.00	5,996,153.00	7,002,644.00	12,998,797.00	4.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,034,124.00)	11,034,124.00	0.00	(6,665,116.00)	6,665,116.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,207,627.00)	0.00	(2,207,627.00)	(1,271,222.00)	0.00	(1,271,222.00)	-42.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,241,751.00)	11,034,124.00	(2,207,627.00)	(7,936,338.00)	6,665,116.00	(1,271,222.00)	-42.4%
TOTAL, EXPENDITURES			314,646,003.00	468,847,176.00	783,493,179.00	347,457,990.00	395,764,491.00	743,222,481.00	-5.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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	144,790.00	144,790.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,000,000.00	0.00	5,000,000.00	3,000,000.00	0.00	3,000,000.00	-40.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	144,790.00	5,144,790.00	3,000,000.00	0.00	3,000,000.00	-41.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	25,000.00	0.00	25,000.00	15,000.00	0.00	15,000.00	-40.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			25,000.00	0.00	25,000.00	15,000.00	0.00	15,000.00	-40.0%
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	(94,579,753.00)	94,579,754.00	1.00	(95,772,329.00)	95,772,329.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	4,974,715.00	(4,974,715.00)	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
(e) TOTAL, CONTRIBUTIONS			(89,605,038.00)	89,605,039.00	1.00	(95,772,329.00)	95,772,329.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(94,580,038.00)	89,460,249.00	(5,119,789.00)	(98,757,329.00)	95,772,329.00	(2,985,000.00)	-41.7%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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	410,387,835.00	3,825,387.00	414,213,222.00	396,101,530.00	3,150,487.00	399,252,017.00	-3.6%
2) Federal Revenue		8100-8299	0.00	164,367,155.00	164,367,155.00	0.00	113,402,751.00	113,402,751.00	-31.0%
3) Other State Revenue		8300-8599	7,425,952.00	117,459,311.00	124,885,263.00	17,019,323.00	90,576,062.00	107,595,385.00	-13.8%
4) Other Local Revenue		8600-8799	6,334,616.00	83,420,607.00	89,755,223.00	5,806,054.00	75,552,876.00	81,358,930.00	-9.4%
5) TOTAL, REVENUES			424,148,403.00	369,072,460.00	793,220,863.00	418,926,907.00	282,682,176.00	701,609,083.00	-11.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		165,148,870.00	310,068,771.00	475,217,641.00	188,252,614.00	239,922,544.00	428,175,158.00	-9.9%
2) Instruction - Related Services	2000-2999		67,841,366.00	66,243,228.00	134,084,594.00	77,379,941.00	55,727,917.00	133,107,858.00	-0.7%
3) Pupil Services	3000-3999		24,254,509.00	22,642,902.00	46,897,411.00	25,694,889.00	21,530,846.00	47,225,735.00	0.7%
4) Ancillary Services	4000-4999		1,793,810.00	15,900,530.00	17,694,340.00	188,484.00	15,359,548.00	15,548,032.00	-12.1%
5) Community Services	5000-5999		222,652.00	0.00	222,652.00	207,104.00	0.00	207,104.00	-7.0%
6) Enterprise	6000-6999		0.00	66,438.00	66,438.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		18,546,839.00	24,282,569.00	42,829,408.00	22,711,650.00	30,785,781.00	53,497,431.00	24.9%
8) Plant Services	8000-8999		30,668,041.00	23,317,585.00	53,985,626.00	27,027,155.00	25,435,211.00	52,462,366.00	-2.8%
9) Other Outgo	9000-9999	Except 7600-7699	6,169,916.00	6,325,153.00	12,495,069.00	5,996,153.00	7,002,644.00	12,998,797.00	4.0%
10) TOTAL, EXPENDITURES			314,646,003.00	468,847,176.00	783,493,179.00	347,457,990.00	395,764,491.00	743,222,481.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			109,502,400.00	(99,774,716.00)	9,727,684.00	71,468,917.00	(113,082,315.00)	(41,613,398.00)	-527.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000,000.00	144,790.00	5,144,790.00	3,000,000.00	0.00	3,000,000.00	-41.7%
2) Other Sources/Uses									
a) Sources		8930-8979	25,000.00	0.00	25,000.00	15,000.00	0.00	15,000.00	-40.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(89,605,038.00)	89,605,039.00	1.00	(95,772,329.00)	95,772,329.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,580,038.00)	89,460,249.00	(5,119,789.00)	(98,757,329.00)	95,772,329.00	(2,985,000.00)	-41.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,922,362.00	(10,314,467.00)	4,607,895.00	(27,288,412.00)	(17,309,986.00)	(44,598,398.00)	-1,067.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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) As of July 1 - Unaudited		9791	60,443,969.00	52,920,201.00	113,364,170.00	75,366,331.00	42,605,734.00	117,972,065.00	4.1%
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)			60,443,969.00	52,920,201.00	113,364,170.00	75,366,331.00	42,605,734.00	117,972,065.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,443,969.00	52,920,201.00	113,364,170.00	75,366,331.00	42,605,734.00	117,972,065.00	4.1%
2) Ending Balance, June 30 (E + F1e)			75,366,331.00	42,605,734.00	117,972,065.00	48,077,919.00	25,295,748.00	73,373,667.00	-37.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	42,605,734.00	42,605,734.00	0.00	27,546,431.00	27,546,431.00	-35.3%
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	27,054,010.36	0.00	27,054,010.36	20,942,039.00	0.00	20,942,039.00	-22.6%
Additional 1%	0000	9780	7,834,932.00		7,834,932.00			0.00	
Res 9960 State Dated Warrants	0000	9780	1,241,037.00		1,241,037.00			0.00	
Res 0040 Enrollment Stabilization 2Y	0000	9780	3,000,000.00		3,000,000.00			0.00	
Measure G1 2017-18 Contribution	0000	9780	4,994,715.00		4,994,715.00			0.00	
Resource 0006 S & C Carryover	0000	9780	9,983,326.36		9,983,326.36			0.00	
Res 0006 S & C Carryover	0000	9780			0.00	4,439,324.00		4,439,324.00	
Resource 0040 Enrollment Stabilization 1 Year	0000	9780			0.00	1,500,000.00		1,500,000.00	
Res 0041 AB1840 Final Allocation - Closure Reso	0000	9780			0.00	10,008,000.00		10,008,000.00	
Measure G1 2017-18 Contribution	0000	9780			0.00	4,994,715.00		4,994,715.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,669,863.58	0.00	15,669,863.58	22,207,124.43	0.00	22,207,124.43	41.7%
Unassigned/Unappropriated Amount		9790	32,492,457.06	0.00	32,492,457.06	4,778,755.57	(2,250,683.00)	2,528,072.57	-92.2%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	5,331,094.00	0.00
5640		831,918.00	831,918.00
6266	Educator Effectiveness, FY 2021-22	7,795,945.00	5,424,092.00
6385	Governor's CTE Initiative: California Partnership Academies	1.00	1.00
6387	Career Technical Education Incentive Grant Program	1.00	1.00
6500	Special Education	2.00	2.00
6547	Special Education Early Intervention Preschool Grant	2,407,407.00	1,444,443.00
7422	In-Person Instruction (IPI) Grant	1,763,578.00	1,763,578.00
7425	Expanded Learning Opportunities (ELO) Grant	3,226,368.00	20,064.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	2,643,330.00	1,381,090.00
8210	Student Activity Funds	769,418.00	769,418.00
9010	Other Restricted Local	17,836,672.00	15,911,824.00
Total, Restricted Balance		42,605,734.00	27,546,431.00



Form 11

Adult Education Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	222,972.00	222,972.00	0.0%
3) Other State Revenue		8300-8599	2,604,421.00	2,770,215.00	6.4%
4) Other Local Revenue		8600-8799	93,212.00	67,000.00	-28.1%
5) TOTAL, REVENUES			2,920,605.00	3,060,187.00	4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,558,911.00	1,718,212.00	10.2%
2) Classified Salaries		2000-2999	338,916.00	331,484.00	-2.2%
3) Employee Benefits		3000-3999	992,146.00	1,141,136.00	15.0%
4) Books and Supplies		4000-4999	106,884.00	42,000.00	-60.7%
5) Services and Other Operating Expenditures		5000-5999	334,210.00	226,190.00	-32.3%
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	184,307.00	128,526.00	-30.3%
9) TOTAL, EXPENDITURES			3,515,374.00	3,587,548.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(594,769.00)	(527,361.00)	-11.3%
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)			(594,769.00)	(527,361.00)	-11.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,602,237.00	1,007,468.00	-37.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,602,237.00	1,007,468.00	-37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,602,237.00	1,007,468.00	-37.1%
2) Ending Balance, June 30 (E + F1e)			1,007,468.00	480,107.00	-52.3%
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	1,007,468.00	765,920.00	-24.0%
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	(285,813.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	753,817.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,838.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
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) TOTAL, ASSETS			761,655.78		
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					
(G9 + H2) - (I6 + J2)			761,655.78		
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		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	222,972.00	222,972.00	0.0%
TOTAL, FEDERAL REVENUE			222,972.00	222,972.00	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	2,520,913.00	2,672,168.00	6.0%
All Other State Revenue	All Other	8590	83,508.00	98,047.00	17.4%
TOTAL, OTHER STATE REVENUE			2,604,421.00	2,770,215.00	6.4%
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	15,000.00	7,000.00	-53.3%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	78,212.00	60,000.00	-23.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,212.00	67,000.00	-28.1%
TOTAL, REVENUES			2,920,605.00	3,060,187.00	4.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,258,228.00	1,242,809.00	-1.2%
Certificated Pupil Support Salaries		1200	0.00	76,381.00	New
Certificated Supervisors' and Administrators' Salaries		1300	300,683.00	399,022.00	32.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,558,911.00	1,718,212.00	10.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	102,986.00	50,962.00	-50.5%
Classified Support Salaries		2200	8,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	227,930.00	280,522.00	23.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			338,916.00	331,484.00	-2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	363,620.00	415,226.00	14.2%
PERS		3201-3202	110,834.00	95,408.00	-13.9%
OASDI/Medicare/Alternative		3301-3302	64,620.00	88,415.00	36.8%
Health and Welfare Benefits		3401-3402	334,246.00	438,582.00	31.2%
Unemployment Insurance		3501-3502	51,474.00	20,020.00	-61.1%
Workers' Compensation		3601-3602	57,952.00	73,377.00	26.6%
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	9,400.00	10,108.00	7.5%
TOTAL, EMPLOYEE BENEFITS			992,146.00	1,141,136.00	15.0%
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	71,929.00	42,000.00	-41.6%
Noncapitalized Equipment		4400	34,955.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			106,884.00	42,000.00	-60.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	15,000.00	-25.0%
Dues and Memberships		5300	2,600.00	3,000.00	15.4%
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	27,939.00	2,800.00	-90.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,170.00	9,000.00	-31.7%
Professional/Consulting Services and Operating Expenditures		5800	270,501.00	196,390.00	-27.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			334,210.00	226,190.00	-32.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		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	184,307.00	128,526.00	-30.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			184,307.00	128,526.00	-30.3%
TOTAL, EXPENDITURES			3,515,374.00	3,587,548.00	2.1%
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					
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%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	222,972.00	222,972.00	0.0%
3) Other State Revenue		8300-8599	2,604,421.00	2,770,215.00	6.4%
4) Other Local Revenue		8600-8799	93,212.00	67,000.00	-28.1%
5) TOTAL, REVENUES			2,920,605.00	3,060,187.00	4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,480,570.00	2,286,079.00	-7.8%
2) Instruction - Related Services	2000-2999		850,497.00	1,172,943.00	37.9%
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		184,307.00	128,526.00	-30.3%
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			3,515,374.00	3,587,548.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(594,769.00)	(527,361.00)	-11.3%
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)			(594,769.00)	(527,361.00)	-11.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,602,237.00	1,007,468.00	-37.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,602,237.00	1,007,468.00	-37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,602,237.00	1,007,468.00	-37.1%
2) Ending Balance, June 30 (E + F1e)			1,007,468.00	480,107.00	-52.3%
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	1,007,468.00	765,920.00	-24.0%
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	(285,813.00)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	34,501.00	34,501.00
6391	Adult Education Program	225,176.00	0.00
9010	Other Restricted Local	747,791.00	731,419.00
Total, Restricted Balance		1,007,468.00	765,920.00



Form 12

Child Development Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,818,568.00	703,782.00	-61.3%
3) Other State Revenue		8300-8599	19,067,909.00	17,011,043.00	-10.8%
4) Other Local Revenue		8600-8799	872,678.00	433,780.00	-50.3%
5) TOTAL, REVENUES			21,759,155.00	18,148,605.00	-16.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,623,860.00	3,946,982.00	-14.6%
2) Classified Salaries		2000-2999	4,649,548.00	4,240,005.00	-8.8%
3) Employee Benefits		3000-3999	5,527,203.00	5,598,298.00	1.3%
4) Books and Supplies		4000-4999	3,704,906.00	345,694.00	-90.7%
5) Services and Other Operating Expenditures		5000-5999	2,732,172.00	2,991,953.00	9.5%
6) Capital Outlay		6000-6999	506,000.00	962,034.00	90.1%
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	647,329.00	453,591.00	-29.9%
9) TOTAL, EXPENDITURES			22,391,018.00	18,538,557.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(631,863.00)	(389,952.00)	-38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,790.00	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			144,790.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(487,073.00)	(389,952.00)	-19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,825,006.00	2,337,933.00	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,825,006.00	2,337,933.00	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,825,006.00	2,337,933.00	-17.2%
2) Ending Balance, June 30 (E + F1e)			2,337,933.00	1,947,981.00	-16.7%
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	2,337,933.00	2,369,933.00	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(421,952.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,714,813.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	31,835.00		
b) in Banks		9120	62,948.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	155,023.77		
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) TOTAL, ASSETS			4,964,619.86		
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	418,025.00		
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			418,025.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			4,546,594.86		
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	1,818,568.00	703,782.00	-61.3%
TOTAL, FEDERAL REVENUE			1,818,568.00	703,782.00	-61.3%
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	18,097,972.00	15,667,618.00	-13.4%
All Other State Revenue	All Other	8590	969,937.00	1,343,425.00	38.5%
TOTAL, OTHER STATE REVENUE			19,067,909.00	17,011,043.00	-10.8%
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	37,000.00	32,000.00	-13.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	245,520.00	174,780.00	-28.8%
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	590,158.00	227,000.00	-61.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			872,678.00	433,780.00	-50.3%
TOTAL, REVENUES			21,759,155.00	18,148,605.00	-16.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,733,587.00	3,018,587.00	-19.2%
Certificated Pupil Support Salaries		1200	14,882.00	4,000.00	-73.1%
Certificated Supervisors' and Administrators' Salaries		1300	875,391.00	924,395.00	5.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,623,860.00	3,946,982.00	-14.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,450,556.00	3,285,888.00	-4.8%
Classified Support Salaries		2200	5,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	457,618.00	497,850.00	8.8%
Clerical, Technical and Office Salaries		2400	736,374.00	456,267.00	-38.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,649,548.00	4,240,005.00	-8.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	732,554.00	854,911.00	16.7%
PERS		3201-3202	1,137,825.00	1,154,513.00	1.5%
OASDI/Medicare/Alternative		3301-3302	469,350.00	427,762.00	-8.9%
Health and Welfare Benefits		3401-3402	2,646,699.00	2,742,383.00	3.6%
Unemployment Insurance		3501-3502	204,019.00	79,767.00	-60.9%
Workers' Compensation		3601-3602	268,727.00	293,913.00	9.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	68,029.00	45,049.00	-33.8%
TOTAL, EMPLOYEE BENEFITS			5,527,203.00	5,598,298.00	1.3%
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	3,549,806.00	345,694.00	-90.3%
Noncapitalized Equipment		4400	155,100.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,704,906.00	345,694.00	-90.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	86,170.00	6,000.00	-93.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	304,067.00	310,067.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,767.00	6,692.00	-51.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,181,145.00	1,317,150.00	11.5%
Professional/Consulting Services and Operating Expenditures		5800	1,147,023.00	1,352,044.00	17.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,732,172.00	2,991,953.00	9.5%
CAPITAL OUTLAY					
Land		6100	123,660.00	684,334.00	453.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	382,340.00	277,700.00	-27.4%
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%
TOTAL, CAPITAL OUTLAY			506,000.00	962,034.00	90.1%
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	647,329.00	453,591.00	-29.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			647,329.00	453,591.00	-29.9%
TOTAL, EXPENDITURES			22,391,018.00	18,538,557.00	-17.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	144,790.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			144,790.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
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)			144,790.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,818,568.00	703,782.00	-61.3%
3) Other State Revenue		8300-8599	19,067,909.00	17,011,043.00	-10.8%
4) Other Local Revenue		8600-8799	872,678.00	433,780.00	-50.3%
5) TOTAL, REVENUES			21,759,155.00	18,148,605.00	-16.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,270,447.00	12,237,567.00	-24.8%
2) Instruction - Related Services	2000-2999		4,663,175.00	4,575,298.00	-1.9%
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		647,329.00	453,591.00	-29.9%
8) Plant Services	8000-8999		810,067.00	1,272,101.00	57.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,391,018.00	18,538,557.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(631,863.00)	(389,952.00)	-38.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,790.00	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			144,790.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(487,073.00)	(389,952.00)	-19.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,825,006.00	2,337,933.00	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,825,006.00	2,337,933.00	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,825,006.00	2,337,933.00	-17.2%
2) Ending Balance, June 30 (E + F1e)			2,337,933.00	1,947,981.00	-16.7%
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	2,337,933.00	2,369,933.00	1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(421,952.00)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5025	Child Development: Federal Child Care, Center-based	1.00	1.00
6105	Child Development: California State Preschool Program	9.00	9.00
6130	Child Development: Center-Based Reserve Account	2,300,925.00	2,300,925.00
9010	Other Restricted Local	36,998.00	68,998.00
Total, Restricted Balance		2,337,933.00	2,369,933.00



Form 13
Cafeteria Special
Revenue Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,135,399.00	18,368,008.00	-8.8%
3) Other State Revenue		8300-8599	1,957,881.00	1,721,298.00	-12.1%
4) Other Local Revenue		8600-8799	372,274.00	141,500.00	-62.0%
5) TOTAL, REVENUES			22,465,554.00	20,230,806.00	-9.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,016,215.00	7,098,123.00	1.2%
3) Employee Benefits		3000-3999	4,626,721.00	4,617,211.00	-0.2%
4) Books and Supplies		4000-4999	12,696,053.00	13,884,631.00	9.4%
5) Services and Other Operating Expenditures		5000-5999	1,002,963.00	514,428.00	-48.7%
6) Capital Outlay		6000-6999	261,000.00	1,126,909.00	331.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,375,992.00	689,105.00	-49.9%
9) TOTAL, EXPENDITURES			26,978,944.00	27,930,407.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,513,390.00)	(7,699,601.00)	70.6%
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)			(4,513,390.00)	(7,699,601.00)	70.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,461,891.00	22,948,501.00	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,461,891.00	22,948,501.00	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,461,891.00	22,948,501.00	-16.4%
2) Ending Balance, June 30 (E + F1e)			22,948,501.00	15,248,900.00	-33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,948,502.00	16,453,308.00	-28.3%
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	(1.00)	(1,204,408.00)	120,440,700.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,542,512.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	190,242.00		
b) in Banks		9120	1,710.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
5) Due from Other Funds		9310	849.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,735,313.65		
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					
(G9 + H2) - (I6 + J2)			26,735,313.65		
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,135,399.00	18,368,008.00	-8.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,135,399.00	18,368,008.00	-8.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,701,879.00	1,701,879.00	0.0%
All Other State Revenue		8590	256,002.00	19,419.00	-92.4%
TOTAL, OTHER STATE REVENUE			1,957,881.00	1,721,298.00	-12.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	170,500.00	1,000.00	-99.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128,000.00	128,000.00	0.0%
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	73,774.00	12,500.00	-83.1%
TOTAL, OTHER LOCAL REVENUE			372,274.00	141,500.00	-62.0%
TOTAL, REVENUES			22,465,554.00	20,230,806.00	-9.9%
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	5,291,053.00	5,048,388.00	-4.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	1,405,876.00	1,740,775.00	23.8%
Clerical, Technical and Office Salaries		2400	319,286.00	308,960.00	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,016,215.00	7,098,123.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	70,169.00	84,686.00	20.7%
PERS		3201-3202	1,280,934.00	1,421,296.00	11.0%
OASDI/Medicare/Alternative		3301-3302	465,488.00	452,332.00	-2.8%
Health and Welfare Benefits		3401-3402	2,258,614.00	2,143,636.00	-5.1%
Unemployment Insurance		3501-3502	148,609.00	61,558.00	-58.6%
Workers' Compensation		3601-3602	199,637.00	250,719.00	25.6%
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	203,270.00	202,984.00	-0.1%
TOTAL, EMPLOYEE BENEFITS			4,626,721.00	4,617,211.00	-0.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,889,952.00	2,178,235.00	15.3%
Noncapitalized Equipment		4400	344,000.00	250,000.00	-27.3%
Food		4700	10,462,101.00	11,456,396.00	9.5%
TOTAL, BOOKS AND SUPPLIES			12,696,053.00	13,884,631.00	9.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,000.00	35,000.00	94.4%
Dues and Memberships		5300	2,500.00	3,000.00	20.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	267,500.00	301,000.00	12.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(224,571.00)	(296,572.00)	32.1%
Professional/Consulting Services and Operating Expenditures		5800	938,534.00	471,000.00	-49.8%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,002,963.00	514,428.00	-48.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	261,000.00	1,126,909.00	331.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			261,000.00	1,126,909.00	331.8%
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	1,375,992.00	689,105.00	-49.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,375,992.00	689,105.00	-49.9%
TOTAL, EXPENDITURES			26,978,944.00	27,930,407.00	3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(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%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,135,399.00	18,368,008.00	-8.8%
3) Other State Revenue		8300-8599	1,957,881.00	1,721,298.00	-12.1%
4) Other Local Revenue		8600-8799	372,274.00	141,500.00	-62.0%
5) TOTAL, REVENUES			22,465,554.00	20,230,806.00	-9.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		25,602,952.00	27,241,302.00	6.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,375,992.00	689,105.00	-49.9%
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			26,978,944.00	27,930,407.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,513,390.00)	(7,699,601.00)	70.6%
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)			(4,513,390.00)	(7,699,601.00)	70.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,461,891.00	22,948,501.00	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,461,891.00	22,948,501.00	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,461,891.00	22,948,501.00	-16.4%
2) Ending Balance, June 30 (E + F1e)			22,948,501.00	15,248,900.00	-33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,948,502.00	16,453,308.00	-28.3%
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	(1.00)	(1,204,408.00)	120,440,700.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	17,094,201.00	10,973,637.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	5,849,671.00	5,479,671.00
9010	Other Restricted Local	4,630.00	0.00
Total, Restricted Balance		22,948,502.00	16,453,308.00



Form 14
Deferred Maintenance
Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	23,000.00	15,000.00	-34.8%
5) TOTAL, REVENUES			23,000.00	15,000.00	-34.8%
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	78,556.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,936,600.00	5,000,000.00	1.3%
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			5,015,156.00	5,000,000.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,992,156.00)	(4,985,000.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	3,000,000.00	-40.0%
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			5,000,000.00	3,000,000.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,844.00	(1,985,000.00)	-25,406.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,321,680.00	2,329,524.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,321,680.00	2,329,524.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,321,680.00	2,329,524.00	0.3%
2) Ending Balance, June 30 (E + F1e)			2,329,524.00	344,524.00	-85.2%
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	2,329,524.00	344,524.00	-85.2%
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	6,435,259.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	20,321.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
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) TOTAL, ASSETS			6,455,580.39		
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					
(G9 + H2) - (I6 + J2)			6,455,580.39		
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	23,000.00	15,000.00	-34.8%
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			23,000.00	15,000.00	-34.8%
TOTAL, REVENUES			23,000.00	15,000.00	-34.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	78,556.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,556.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,936,600.00	5,000,000.00	1.3%
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%
TOTAL, CAPITAL OUTLAY			4,936,600.00	5,000,000.00	1.3%
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%
TOTAL, EXPENDITURES			5,015,156.00	5,000,000.00	-0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,000,000.00	3,000,000.00	-40.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	3,000,000.00	-40.0%
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%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000,000.00	3,000,000.00	-40.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	23,000.00	15,000.00	-34.8%
5) TOTAL, REVENUES			23,000.00	15,000.00	-34.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,015,156.00	5,000,000.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,015,156.00	5,000,000.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,992,156.00)	(4,985,000.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	3,000,000.00	-40.0%
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			5,000,000.00	3,000,000.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,844.00	(1,985,000.00)	-25,406.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,321,680.00	2,329,524.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,321,680.00	2,329,524.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,321,680.00	2,329,524.00	0.3%
2) Ending Balance, June 30 (E + F1e)			2,329,524.00	344,524.00	-85.2%
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	2,329,524.00	344,524.00	-85.2%
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	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,329,524.00	344,524.00
Total, Restricted Balance		2,329,524.00	344,524.00



Form 21 Building Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	23,000.00	15,000.00	-34.8%
5) TOTAL, REVENUES			23,000.00	15,000.00	-34.8%
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	78,556.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,936,600.00	5,000,000.00	1.3%
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			5,015,156.00	5,000,000.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,992,156.00)	(4,985,000.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	3,000,000.00	-40.0%
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			5,000,000.00	3,000,000.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,844.00	(1,985,000.00)	-25,406.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,321,680.00	2,329,524.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,321,680.00	2,329,524.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,321,680.00	2,329,524.00	0.3%
2) Ending Balance, June 30 (E + F1e)			2,329,524.00	344,524.00	-85.2%
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	2,329,524.00	344,524.00	-85.2%
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	6,435,259.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	20,321.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
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) TOTAL, ASSETS			6,455,580.39		
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					
(G9 + H2) - (I6 + J2)			6,455,580.39		
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	23,000.00	15,000.00	-34.8%
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			23,000.00	15,000.00	-34.8%
TOTAL, REVENUES			23,000.00	15,000.00	-34.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	78,556.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,556.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,936,600.00	5,000,000.00	1.3%
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%
TOTAL, CAPITAL OUTLAY			4,936,600.00	5,000,000.00	1.3%
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%
TOTAL, EXPENDITURES			5,015,156.00	5,000,000.00	-0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,000,000.00	3,000,000.00	-40.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	3,000,000.00	-40.0%
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%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000,000.00	3,000,000.00	-40.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	23,000.00	15,000.00	-34.8%
5) TOTAL, REVENUES			23,000.00	15,000.00	-34.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,015,156.00	5,000,000.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,015,156.00	5,000,000.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,992,156.00)	(4,985,000.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	3,000,000.00	-40.0%
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			5,000,000.00	3,000,000.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,844.00	(1,985,000.00)	-25,406.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,321,680.00	2,329,524.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,321,680.00	2,329,524.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,321,680.00	2,329,524.00	0.3%
2) Ending Balance, June 30 (E + F1e)			2,329,524.00	344,524.00	-85.2%
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	2,329,524.00	344,524.00	-85.2%
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	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,329,524.00	344,524.00
Total, Restricted Balance		2,329,524.00	344,524.00



Form 25

Capital Facilities Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	23,000.00	15,000.00	-34.8%
5) TOTAL, REVENUES			23,000.00	15,000.00	-34.8%
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	78,556.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,936,600.00	5,000,000.00	1.3%
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			5,015,156.00	5,000,000.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,992,156.00)	(4,985,000.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	3,000,000.00	-40.0%
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			5,000,000.00	3,000,000.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,844.00	(1,985,000.00)	-25,406.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,321,680.00	2,329,524.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,321,680.00	2,329,524.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,321,680.00	2,329,524.00	0.3%
2) Ending Balance, June 30 (E + F1e)			2,329,524.00	344,524.00	-85.2%
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	2,329,524.00	344,524.00	-85.2%
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	6,435,259.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	20,321.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
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) TOTAL, ASSETS			6,455,580.39		
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					
(G9 + H2) - (I6 + J2)			6,455,580.39		
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	23,000.00	15,000.00	-34.8%
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			23,000.00	15,000.00	-34.8%
TOTAL, REVENUES			23,000.00	15,000.00	-34.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	78,556.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,556.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,936,600.00	5,000,000.00	1.3%
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%
TOTAL, CAPITAL OUTLAY			4,936,600.00	5,000,000.00	1.3%
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%
TOTAL, EXPENDITURES			5,015,156.00	5,000,000.00	-0.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,000,000.00	3,000,000.00	-40.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	3,000,000.00	-40.0%
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%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000,000.00	3,000,000.00	-40.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	23,000.00	15,000.00	-34.8%
5) TOTAL, REVENUES			23,000.00	15,000.00	-34.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,015,156.00	5,000,000.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,015,156.00	5,000,000.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,992,156.00)	(4,985,000.00)	-0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	3,000,000.00	-40.0%
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			5,000,000.00	3,000,000.00	-40.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,844.00	(1,985,000.00)	-25,406.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,321,680.00	2,329,524.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,321,680.00	2,329,524.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,321,680.00	2,329,524.00	0.3%
2) Ending Balance, June 30 (E + F1e)			2,329,524.00	344,524.00	-85.2%
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	2,329,524.00	344,524.00	-85.2%
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	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,329,524.00	344,524.00
Total, Restricted Balance		2,329,524.00	344,524.00



Form 35
County School Facilities
Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	4,150,169.00	80,000.00	-98.1%
5) TOTAL, REVENUES			4,150,169.00	80,000.00	-98.1%
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	229,522.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	57,600.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,838,496.00	2,500,000.00	-71.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,125,618.00	2,500,000.00	-72.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,975,449.00)	(2,420,000.00)	-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)			(4,975,449.00)	(2,420,000.00)	-51.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,009,849.00	5,034,400.00	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,009,849.00	5,034,400.00	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,009,849.00	5,034,400.00	-49.7%
2) Ending Balance, June 30 (E + F1e)			5,034,400.00	2,614,400.00	-48.1%
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	5,034,400.00	2,614,400.00	-48.1%
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	12,072,824.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	84,027.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
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) TOTAL, ASSETS			12,156,851.34		
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	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 (G9 + H2) - (I6 + J2)			12,156,851.34		
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	90,000.00	80,000.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,060,169.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,150,169.00	80,000.00	-98.1%
TOTAL, REVENUES			4,150,169.00	80,000.00	-98.1%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
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	53,677.00	0.00	-100.0%	
Noncapitalized Equipment		4400	175,845.00	0.00	-100.0%	
TOTAL, BOOKS AND SUPPLIES			229,522.00	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	57,600.00	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,600.00	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	8,783,158.00	2,500,000.00	-71.5%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	55,338.00	0.00	-100.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			8,838,496.00	2,500,000.00	-71.7%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			9,125,618.00	2,500,000.00	-72.6%	
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						

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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%
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	2021-22 Estimated Actuals	2022-23 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	4,150,169.00	80,000.00	-98.1%
5) TOTAL, REVENUES			4,150,169.00	80,000.00	-98.1%
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		9,125,618.00	2,500,000.00	-72.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,125,618.00	2,500,000.00	-72.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,975,449.00)	(2,420,000.00)	-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)			(4,975,449.00)	(2,420,000.00)	-51.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,009,849.00	5,034,400.00	-49.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,009,849.00	5,034,400.00	-49.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,009,849.00	5,034,400.00	-49.7%
2) Ending Balance, June 30 (E + F1e)			5,034,400.00	2,614,400.00	-48.1%
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	5,034,400.00	2,614,400.00	-48.1%
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	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	5,033,900.00	2,613,900.00
9010	Other Restricted Local	500.00	500.00
Total, Restricted Balance		5,034,400.00	2,614,400.00



Form 40
Special Reserve fund for
Capital Outlay Projects

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	7,000.00	6,000.00	-14.3%
5) TOTAL, REVENUES			7,000.00	6,000.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,000.00	0.00	-100.0%
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	45,411.00	0.00	-100.0%
6) Capital Outlay		6000-6999	353,221.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			403,632.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(396,632.00)	6,000.00	-101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(396,632.00)	6,000.00	-101.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	729,271.00	332,639.00	-54.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			729,271.00	332,639.00	-54.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			729,271.00	332,639.00	-54.4%
2) Ending Balance, June 30 (E + F1e)			332,639.00	338,639.00	1.8%
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	332,639.00	338,639.00	1.8%
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	740,587.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	6,210.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
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) TOTAL, ASSETS			746,797.71		
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 (G9 + H2) - (I6 + J2)			746,797.71		
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	7,000.00	6,000.00	-14.3%
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			7,000.00	6,000.00	-14.3%
TOTAL, REVENUES			7,000.00	6,000.00	-14.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
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%	
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	45,411.00	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,411.00	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	353,221.00	0.00	-100.0%	
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%	
TOTAL, CAPITAL OUTLAY			353,221.00	0.00	-100.0%	
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			403,632.00	0.00	-100.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
		To: Special Reserve Fund From: General Fund/CSSF	8912	0.00	0.00	0.0%
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
		From: Special Reserve Fund To: General Fund/CSSF	7612	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	2021-22 Estimated Actuals	2022-23 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	7,000.00	6,000.00	-14.3%
5) TOTAL, REVENUES			7,000.00	6,000.00	-14.3%
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		403,632.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			403,632.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(396,632.00)	6,000.00	-101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(396,632.00)	6,000.00	-101.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	729,271.00	332,639.00	-54.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			729,271.00	332,639.00	-54.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			729,271.00	332,639.00	-54.4%
2) Ending Balance, June 30 (E + F1e)			332,639.00	338,639.00	1.8%
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	332,639.00	338,639.00	1.8%
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	2021-22 Estimated Actuals	2022-23 Budget
7810	Other Restricted State	6,784.00	6,784.00
9010	Other Restricted Local	325,855.00	331,855.00
Total, Restricted Balance		332,639.00	338,639.00



Form 51
Bond Interest and
Redemption Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,162,060.00	1,162,060.00	0.0%
3) Other State Revenue		8300-8599	409,000.00	409,000.00	0.0%
4) Other Local Revenue		8600-8799	103,489,020.00	96,369,730.00	-6.9%
5) TOTAL, REVENUES			105,060,080.00	97,940,790.00	-6.8%
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	136,912,675.00	94,581,475.00	-30.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			136,912,675.00	94,581,475.00	-30.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,852,595.00)	3,359,315.00	-110.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	147,051,983.00	0.00	-100.0%
b) Uses		7630-7699	102,395,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,656,983.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,804,388.00	3,359,315.00	-73.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,563,540.00	127,367,928.00	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,563,540.00	127,367,928.00	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,563,540.00	127,367,928.00	11.2%
2) Ending Balance, June 30 (E + F1e)			127,367,928.00	130,727,243.00	2.6%
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	127,367,928.00	130,727,243.00	2.6%
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	154,922,131.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
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) TOTAL, ASSETS			154,922,131.09		
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 (G9 + H2) - (I6 + J2)			154,922,131.09		
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,162,060.00	1,162,060.00	0.0%
TOTAL, FEDERAL REVENUE			1,162,060.00	1,162,060.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	409,000.00	409,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			409,000.00	409,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	90,916,505.00	83,675,165.00	-8.0%
Unsecured Roll		8612	3,800,000.00	3,800,000.00	0.0%
Prior Years' Taxes		8613	1,000,000.00	1,000,000.00	0.0%
Supplemental Taxes		8614	3,700,000.00	3,700,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,028,300.00	1,150,350.00	11.9%
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			103,489,020.00	96,369,730.00	-6.9%
TOTAL, REVENUES			105,060,080.00	97,940,790.00	-6.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	74,639,215.00	52,464,215.00	-29.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Bond Interest and Other Service Charges		7434	62,273,460.00	42,117,260.00	-32.4%
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)			136,912,675.00	94,581,475.00	-30.9%
TOTAL, EXPENDITURES			136,912,675.00	94,581,475.00	-30.9%
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					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	147,051,983.00	0.00	-100.0%
(c) TOTAL, SOURCES			147,051,983.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	102,395,000.00	0.00	-100.0%
(d) TOTAL, USES			102,395,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			44,656,983.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	1,162,060.00	0.0%
3) Other State Revenue		8300-8599	409,000.00	409,000.00	0.0%
4) Other Local Revenue		8600-8799	103,489,020.00	96,369,730.00	-6.9%
5) TOTAL, REVENUES			105,060,080.00	97,940,790.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	136,912,675.00	94,581,475.00	-30.9%
10) TOTAL, EXPENDITURES			136,912,675.00	94,581,475.00	-30.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(31,852,595.00)	3,359,315.00	-110.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	147,051,983.00	0.00	-100.0%
b) Uses		7630-7699	102,395,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,656,983.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			12,804,388.00	3,359,315.00	-73.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,563,540.00	127,367,928.00	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,563,540.00	127,367,928.00	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,563,540.00	127,367,928.00	11.2%
2) Ending Balance, June 30 (E + F1e)			127,367,928.00	130,727,243.00	2.6%
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	127,367,928.00	130,727,243.00	2.6%
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	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	127,367,928.00	130,727,243.00
Total, Restricted Balance		127,367,928.00	130,727,243.00



Form 67 Self-Insurance Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	17,988,641.00	17,850,765.00	-0.8%
5) TOTAL, REVENUES			17,988,641.00	17,850,765.00	-0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,193,266.00	1,072,067.00	-10.2%
3) Employee Benefits		3000-3999	571,887.00	529,243.00	-7.5%
4) Books and Supplies		4000-4999	128,110.00	128,110.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,026,407.00	22,957,622.00	-0.3%
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			24,919,670.00	24,687,042.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,931,029.00)	(6,836,277.00)	-1.4%
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 NET POSITION (C + D4)			(6,931,029.00)	(6,836,277.00)	-1.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,163,485.00	17,232,456.00	-28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,163,485.00	17,232,456.00	-28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,163,485.00	17,232,456.00	-28.7%
2) Ending Net Position, June 30 (E + F1e)			17,232,456.00	10,396,179.00	-39.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	17,232,456.00	10,396,179.00	-39.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,240,172.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	193,287.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	929,477.30		
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	100,000.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) 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		
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		
10) TOTAL, ASSETS			20,462,936.60		
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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 (G10 + H2) - (I7 + J2)			20,462,936.60		
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	140,000.00	120,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/Contributions					
		8674	17,218,652.00	17,730,765.00	3.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	629,989.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,988,641.00	17,850,765.00	-0.8%
TOTAL, REVENUES			17,988,641.00	17,850,765.00	-0.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	64,090.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,061,329.00	1,000,148.00	-5.8%
Clerical, Technical and Office Salaries		2400	67,847.00	71,919.00	6.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,193,266.00	1,072,067.00	-10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	268,225.00	264,735.00	-1.3%
OASDI/Medicare/Alternative		3301-3302	81,791.00	71,070.00	-13.1%
Health and Welfare Benefits		3401-3402	147,300.00	139,197.00	-5.5%
Unemployment Insurance		3501-3502	31,558.00	10,720.00	-66.0%
Workers' Compensation		3601-3602	38,264.00	38,487.00	0.6%
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	4,749.00	5,034.00	6.0%
TOTAL, EMPLOYEE BENEFITS			571,887.00	529,243.00	-7.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	68,000.00	68,000.00	0.0%
Noncapitalized Equipment		4400	60,110.00	60,110.00	0.0%
TOTAL, BOOKS AND SUPPLIES			128,110.00	128,110.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,750.00	2,750.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	3,350,000.00	3,852,500.00	15.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	19,671,157.00	19,099,872.00	-2.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,026,407.00	22,957,622.00	-0.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			24,919,670.00	24,687,042.00	-0.9%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	2021-22 Estimated Actuals	2022-23 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	17,988,641.00	17,850,765.00	-0.8%
5) TOTAL, REVENUES			17,988,641.00	17,850,765.00	-0.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		24,919,670.00	24,687,042.00	-0.9%
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			24,919,670.00	24,687,042.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,931,029.00)	(6,836,277.00)	-1.4%
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 NET POSITION (C + D4)			(6,931,029.00)	(6,836,277.00)	-1.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,163,485.00	17,232,456.00	-28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,163,485.00	17,232,456.00	-28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,163,485.00	17,232,456.00	-28.7%
2) Ending Net Position, June 30 (E + F1e)			17,232,456.00	10,396,179.00	-39.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	17,232,456.00	10,396,179.00	-39.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	17,232,456.00	10,396,179.00
Total, Restricted Net Position		17,232,456.00	10,396,179.00



Form A

Description	2021-22 Estimated Actuals			2022-23 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)	30,226.00	30,226.00	33,911.00	29,754.00	29,754.00	30,226.00
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)	30,226.00	30,226.00	33,911.00	29,754.00	29,754.00	30,226.00
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)	30,226.00	30,226.00	33,911.00	29,754.00	29,754.00	30,226.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 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	2021-22 Estimated Actuals			2022-23 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/LC1						
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/LC1						
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	17,701,767.37		17,701,767.37			17,701,767.37
Work in Progress	376,662,032.00		376,662,032.00			376,662,032.00
Total capital assets not being depreciated	394,363,799.37	0.00	394,363,799.37	0.00	0.00	394,363,799.37
Capital assets being depreciated:						
Land Improvements	90,544,081.00		90,544,081.00			90,544,081.00
Buildings	1,091,697,916.00		1,091,697,916.00			1,091,697,916.00
Equipment	16,860,594.00		16,860,594.00			16,860,594.00
Total capital assets being depreciated	1,199,102,591.00	0.00	1,199,102,591.00	0.00	0.00	1,199,102,591.00
Accumulated Depreciation for:						
Land Improvements	(43,750,449.00)		(43,750,449.00)			(43,750,449.00)
Buildings	(348,968,918.00)		(348,968,918.00)			(348,968,918.00)
Equipment	(8,489,472.00)		(8,489,472.00)			(8,489,472.00)
Total accumulated depreciation	(401,208,839.00)	0.00	(401,208,839.00)	0.00	0.00	(401,208,839.00)
Total capital assets being depreciated, net excluding lease assets	797,893,752.00	0.00	797,893,752.00	0.00	0.00	797,893,752.00
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
Governmental activity capital assets, net	1,192,257,551.37	0.00	1,192,257,551.37	0.00	0.00	1,192,257,551.37
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 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
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, 2022 Budget Adoption

Insert "X" in 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: 1000 Broadway, Ste 300

Date: June 25, 2022

Adoption Date: June 29, 2022

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 1000 Broadway, Ste 300

Date: June 08, 2022

Time: 05:30 PM

Contact person for additional information on the budget reports:

Name: Lisa Grant-Dawson

Telephone: 510-879-8856

Title: Chief Business Officer

E-mail: lisa.grantdawson@ousd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 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 (2021-22) 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)?		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	
			X	
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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 29, 2022	
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:	\$ 38,847,848.00
Less: Amount of total liabilities reserved in budget:	\$ 0.00
Estimated accrued but unfunded liabilities:	\$ 38,847,848.00

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



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Jun 29, 2022

For additional information on this certification, please contact:

Name: Lisa Grant-Dawson
Title: Chief Business Officer
Telephone:
E-mail: lisa.grantdawson@ousd.org



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

**Budget, July 1
2021-22 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	254,132,447.00	301	0.00	303	254,132,447.00	305	722,136.00		307	253,410,311.00	309
2000 - Classified Salaries	112,778,369.00	311	2,178,975.00	313	110,599,394.00	315	1,270,847.00		317	109,328,547.00	319
3000 - Employee Benefits	184,151,532.00	321	1,390,300.00	323	182,761,232.00	325	716,366.00		327	182,044,866.00	329
4000 - Books, Supplies Equip Replace. (6500)	74,197,514.00	331	131,029.00	333	74,066,485.00	335	6,883,991.00		337	67,182,494.00	339
5000 - Services . . . & 7300 - Indirect Costs	143,438,185.00	341	319,352.00	343	143,118,833.00	345	66,099,125.00		347	77,019,708.00	349
TOTAL					764,678,391.00	365	TOTAL			688,985,926.00	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	776,914.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		336,260,261.00
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).		452,823.00

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	335,807,438.00	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.		.49
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
2. Percentage spent by this district (Part II, Line 15)	.49	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		.06
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	688,985,926.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)		43,130,518.97

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

The District has several resources constituting one time resources to include all COVID and Educational focused resources intended to counteract the impact of learning as a result of the Pandemic that skews the normal expense trends for the General Fund.



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

**Budget, July 1
2022-23 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	237,229,092.00	301	0.00	303	237,229,092.00	305	255,576.00		307	236,973,516.00	309	
2000 - Classified Salaries	106,537,947.00	311	1,798,054.00	313	104,739,893.00	315	346,840.00		317	104,393,053.00	319	
3000 - Employee Benefits	197,555,178.00	321	931,240.00	323	196,623,938.00	325	276,341.00		327	196,347,597.00	329	
4000 - Books, Supplies Equip Replace. (6500)	56,568,769.00	331	40,000.00	333	56,528,769.00	335	2,766,918.00		337	53,761,851.00	339	
5000 - Services . . . & 7300 - Indirect Costs	131,931,069.00	341	275,174.00	343	131,655,895.00	345	41,505,109.00		347	90,150,786.00	349	
TOTAL					726,777,587.00	365			TOTAL		681,626,803.00	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	772,776.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		330,665,953.00
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).		239,232.00

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	330,426,721.00	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 41372.48
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
2. Percentage spent by this district (Part II, Line 15)48	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)07
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	681,626,803.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)		44,442,067.56

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



Form DEBT Schedule of Long- Term Liabilities

Budget, July 1
2021-22 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	1,088,933,106.00	(42,125,000.00)	1,046,808,106.00			1,046,808,106.00	
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	61,027,216.00	55,394,540.00	116,421,756.00			116,421,756.00	
Net Pension Liability	503,385,375.00		503,385,375.00			503,385,375.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	6,550,794.00		6,550,794.00	5,834,028.00		12,384,822.00	
Governmental activities long-term liabilities	1,659,896,491.00	13,269,540.00	1,673,166,031.00	5,834,028.00	0.00	1,679,000,059.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
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			53,925,999.00	36,890,917.00	31,162,750.00	28,510,656.00	3,129,798.00	68,092,322.00	74,839,793.00	44,294,698.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,808,963.00	10,808,963.00	33,084,424.00	19,502,572.00	19,456,133.00	33,084,424.00	19,479,096.00	20,251,049.00
Property Taxes	8020-8079		848,113.00	6,314,237.00	5,133,576.00	16,164.00	65,166,908.00	(2,781,581.00)	849,900.00	37,247,987.00
Miscellaneous Funds	8080-8099			(2,440,196.00)	(4,880,393.00)	(3,253,595.00)	(3,253,595.00)	(3,301,895.00)	(1,934,009.00)	(3,253,595.00)
Federal Revenue	8100-8299			6,928,692.00	4,742,221.00	6,235,881.00	84,364.00	6,905,209.00	2,941,736.00	954,885.00
Other State Revenue	8300-8599		1,188,560.00	2,037,257.00	7,800,946.00	3,190,953.00	9,545,538.00	14,475,671.00	5,340,527.00	3,628,935.00
Other Local Revenue	8600-8799		703,362.00	7,272,587.00	240,163.00	1,735,382.00	25,451,880.00	8,628,791.00	2,464,554.00	370,106.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			13,548,998.00	30,921,540.00	46,120,937.00	27,427,357.00	116,451,228.00	57,010,619.00	29,141,804.00	59,199,367.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,759,649.00	18,681,044.00	20,111,775.00	19,719,168.00	20,040,157.00	19,734,564.00	20,158,244.00	20,059,343.00
Classified Salaries	2000-2999		4,708,230.00	6,472,825.00	8,082,985.00	8,331,018.00	8,380,407.00	8,621,625.00	9,573,647.00	8,687,770.00
Employee Benefits	3000-3999		5,099,241.00	13,284,872.00	14,089,639.00	15,167,693.00	15,059,874.00	14,890,770.00	15,395,905.00	15,336,816.00
Books and Supplies	4000-4999		10,533.00	804,150.00	1,629,645.00	1,794,356.00	1,582,475.00	1,982,602.00	1,082,855.00	1,604,656.00
Services	5000-5999		345,572.00	1,953,805.00	4,354,311.00	7,462,422.00	7,482,646.00	6,632,290.00	13,156,872.00	10,683,560.00
Capital Outlay	6000-6599		0.00	9,921.00	980.00	991.00	2,540.00	5,374.00	4,761.00	2,200.00
Other Outgo	7000-7499		(216,200.00)	(213,688.00)	(650,605.00)	(215,424.00)	(215,263.00)	(169,714.00)	441,935.00	2,661.00
Interfund Transfers Out	7600-7629								(196,760.00)	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			13,707,025.00	40,992,929.00	47,618,730.00	52,260,224.00	52,332,836.00	51,697,511.00	59,617,459.00	56,377,006.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(2,560,786.00)	1,546,289.00	2,134.00	(241,489.00)	3,207.00	1,746.00	(4,410.00)	2,516.00	2,675.00
Accounts Receivable	9200-9299	(24,588,642.00)	4,371,510.00	10,894,453.00	5,889,693.00	(572,421.00)	843,577.00	1,439,697.00	(18,535.00)	295.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(27,149,428.00)	5,917,799.00	10,896,587.00	5,648,204.00	(569,214.00)	845,323.00	1,435,287.00	(16,019.00)	2,970.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	34,445,793.00	22,873,220.00	5,447,490.00	40,356.00	(21,223.00)	1,191.00	924.00	53,421.00	37,232.00
Due To Other Funds	9610	(742,009.00)	(78,366.00)	(202.00)						
Current Loans	9640									
Unearned Revenues	9650	5,498,068.00		1,106,077.00	4,391,991.00					
Deferred Inflows of Resources	9690	2,370,158.00			2,370,158.00					
SUBTOTAL		41,572,010.00	22,794,854.00	6,553,365.00	6,802,505.00	(21,223.00)	1,191.00	924.00	53,421.00	37,232.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(68,721,438.00)	(16,877,055.00)	4,343,222.00	(1,154,301.00)	(547,991.00)	844,132.00	1,434,363.00	(69,440.00)	(34,262.00)
E. NET INCREASE/DECREASE (B - C + D)			(17,035,082.00)	(5,728,167.00)	(2,652,094.00)	(25,380,858.00)	64,962,524.00	6,747,471.00	(30,545,095.00)	2,788,099.00
F. ENDING CASH (A + E)			36,890,917.00	31,162,750.00	28,510,656.00	3,129,798.00	68,092,322.00	74,839,793.00	44,294,698.00	47,082,797.00
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		47,082,797.00	88,889,159.00	20,716,501.00	54,449,193.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	22,281,736.00	20,251,049.00	20,251,049.00	34,550,255.00	0.00		263,809,713.00	263,809,713.00
Property Taxes	8020-8079	56,409,026.00	(21,794,959.00)	23,387,460.00	2,633,631.00			173,430,462.00	173,430,464.00
Miscellaneous Funds	8080-8099	(5,583,457.00)	(2,791,730.00)	(2,791,730.00)	(4,503,965.00)			(37,988,160.00)	(37,988,160.00)
Federal Revenue	8100-8299	(446,993.00)	12,944,926.00	1,611,275.00	70,500,555.00			113,402,751.00	113,402,751.00
Other State Revenue	8300-8599	6,291,339.00	3,331,597.00	3,931,523.00	46,832,539.00			107,595,385.00	107,595,385.00
Other Local Revenue	8600-8799	24,035,397.00	1,082,973.00	10,871,502.00	(1,497,767.00)			81,358,930.00	81,358,930.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979				15,000.00			15,000.00	15,000.00
TOTAL RECEIPTS		102,987,048.00	13,023,856.00	57,261,079.00	148,530,248.00	0.00	0.00	701,624,081.00	701,624,083.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	20,294,194.00	26,900,474.00	20,840,603.00	26,929,877.00	0.00	0.00	237,229,092.00	237,229,092.00
Classified Salaries	2000-2999	8,445,789.00	15,556,784.00	8,462,149.00	11,214,718.00	0.00	0.00	106,537,947.00	106,537,947.00
Employee Benefits	3000-3999	14,731,687.00	17,536,636.00	15,020,892.00	41,941,153.00	0.00	0.00	197,555,178.00	197,555,178.00
Books and Supplies	4000-4999	2,211,268.00	3,327,937.00	6,319,287.00	34,219,005.00	0.00	0.00	56,568,769.00	56,568,769.00
Services	5000-5999	9,364,705.00	14,137,039.00	9,318,460.00	48,310,609.00	0.00	0.00	133,202,291.00	133,202,291.00
Capital Outlay	6000-6599	9,552.00	15,258.00	14,463.00	335,589.00	0.00	0.00	401,629.00	401,629.00
Other Outgo	7000-7499	(78,370.00)	4,220,148.00	323,506.00	8,498,589.00	0.00	0.00	11,727,575.00	11,727,575.00
Interfund Transfers Out	7600-7629			(6,794,626.00)	9,991,386.00	0.00	0.00	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		54,978,825.00	81,694,276.00	53,504,734.00	181,440,926.00	0.00	0.00	746,222,481.00	746,222,481.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	2,052.00	(990,613.00)	1,939.00	(326,046.00)			0.00	
Accounts Receivable	9200-9299	56,999.00	1,513,210.00	(1,194.00)	(24,417,284.00)			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		59,051.00	522,597.00	745.00	(24,743,330.00)	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	6,260,912.00	24,835.00	24,398.00	(34,742,756.00)			0.00	
Due To Other Funds	9610							(78,568.00)	
Current Loans	9640			(30,000,000.00)				(30,000,000.00)	
Unearned Revenues	9650				5,498,068.00			10,996,136.00	
Deferred Inflows of Resources	9690				(2,370,158.00)			0.00	
SUBTOTAL		6,260,912.00	24,835.00	(29,975,602.00)	(31,614,846.00)	0.00	0.00	(19,082,432.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(6,201,861.00)	497,762.00	29,976,347.00	6,871,516.00	0.00	0.00	19,082,432.00	
E. NET INCREASE/DECREASE (B - C + D)		41,806,362.00	(68,172,658.00)	33,732,692.00	(26,039,162.00)	0.00	0.00	(25,515,968.00)	(44,598,398.00)
F. ENDING CASH (A + E)		88,889,159.00	20,716,501.00	54,449,193.00	28,410,031.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,410,031.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00
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		28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		28,410,031.00	28,410,031.00	28,410,031.00	28,410,031.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,410,031.00	



Form ESMOE
Every Student Succeeds
Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	788,637,969.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	164,227,969.00
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	222,652.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,000,147.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,985,437.00
4. Other Transfers Out	All	9200	7200-7299	6,325,153.00
5. Interfund Transfers Out	All	9300	7600-7629	5,144,790.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,251,645.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				21,929,824.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	4,513,390.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				606,993,566.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				30,226.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,081.84
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.)		528,966,554.04	15,598.37	
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)		528,966,554.04	15,598.37	

B. Required effort (Line A.2 times 90%)	476,069,898.64	14,038.53
C. Current year expenditures (Line I.E and Line II.B)	606,993,566.00	20,081.84
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/a	0.00	0.00
N/a	0.00	0.00
N/a	0.00	0.00
N/a	0.00	0.00
N/a	0.00	0.00
Total adjustments to base expenditures	0.00	0.00



**Form ICR
Indirect Cost Rate
Worksheet**

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,284,809.00
- 2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, 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 pay roll (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) 532,299,821.00

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) 3.44%

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)	13,498,936.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	10,454,476.00
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)	508,502.00
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)	1,796,091.25
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)	577.92
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)	26,258,583.17
9. Carry-Forward Adjustment (Part IV, Line F)	(6,332,697.49)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,925,885.68

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	472,143,866.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	133,409,688.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	46,884,778.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,443,511.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	222,652.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	66,438.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,703,968.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	221,600.00
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)	6,332,920.00
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)	6,615,635.00
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)	50,415,863.75
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)	16,222.08
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)	3,331,067.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	21,237,689.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,879,851.00

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)	769,925,748.83

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)	3.41%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	2.59%
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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)	26,258,583.17
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B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year	(100,414.06)
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 (4.22%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.22%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.30%) times Part III, Line B19); zero if positive	(6,332,697.49)

D. Preliminary carry-forward adjustment (Line C1 or C2)	(6,332,697.49)
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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:	2.59%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3166348.74) is applied to the current year calculation and the remainder (\$-3166348.75) is deferred to one or more future years:	3.00%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2110899.16) is applied to the current year calculation and the remainder (\$-4221798.33) is deferred to one or more future years:	3.14%
LEA request for Option 1, Option 2, or Option 3	

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

(6,332,697.49)

Approved indirect cost rate: 4.22%

Highest rate used in any program: 12.30%

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	3,386,312.00	351,114.00	10.37%
01	3010	22,580,607.00	953,188.00	4.22%
01	3180	160,227.00	9,098.00	5.68%
01	3182	4,310,961.00	190,862.00	4.43%
01	3210	3,710,880.00	170,970.00	4.61%
01	3211	1,596,668.00	63,651.00	3.99%
01	3212	44,882,501.00	2,197,205.00	4.90%
01	3213	47,313,575.00	128,227.00	0.27%
01	3216	380,501.00	26,387.00	6.93%
01	3305	1,446,075.00	61,024.00	4.22%
01	3307	255,190.00	10,769.00	4.22%
01	3308	123,906.00	5,229.00	4.22%
01	3309	21,866.00	923.00	4.22%
01	3310	5,987,813.00	252,685.00	4.22%
01	3311	107,003.00	4,515.00	4.22%
01	3312	2,495,598.00	109,954.00	4.41%
01	3315	197,490.00	8,334.00	4.22%
01	3318	34,851.00	1,471.00	4.22%
01	3327	395,959.00	16,709.00	4.22%
01	3345	2,442.00	103.00	4.22%
01	3385	197,094.00	8,317.00	4.22%
01	3395	17,058.00	719.00	4.22%
01	3410	432,766.00	18,262.00	4.22%
01	3550	416,209.00	19,349.00	4.65%
01	4035	2,928,450.00	123,231.00	4.21%
01	4124	2,042,496.00	87,309.00	4.27%
01	4127	2,108,192.00	88,965.00	4.22%
01	4201	85,661.00	3,614.00	4.22%
01	4203	1,770,827.00	56,451.00	3.19%
01	4510	25,000.00	1,055.00	4.22%
01	5630	7,115.00	300.00	4.22%

Budget, July 1
2021-22 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	5634	381,316.00	16,092.00	4.22%
01	5810	8,310,119.00	59,933.00	0.72%
01	6010	3,432,111.00	207,645.00	6.05%
01	6011	82,089.00	3,473.00	4.23%
01	6266	174,048.00	7,631.00	4.38%
01	6385	713,586.00	30,023.00	4.21%
01	6386	522,697.00	22,057.00	4.22%
01	6387	1,625,352.00	47,622.00	2.93%
01	6388	5,669,827.00	230,086.00	4.06%
01	6500	113,548,801.00	4,797,870.00	4.23%
01	6520	305,528.00	12,892.00	4.22%
01	6536	701,806.00	29,616.00	4.22%
01	6537	3,158,125.00	133,273.00	4.22%
01	6546	2,823,000.00	120,072.00	4.25%
01	6690	245,086.00	11,441.00	4.67%
01	6695	157,806.00	6,965.00	4.41%
01	7085	1,287,658.00	53,983.00	4.19%
01	7220	702,956.00	28,675.00	4.08%
01	7370	136,144.00	5,745.00	4.22%
01	7422	8,684.00	1,068.00	12.30%
01	7510	155,969.00	6,581.00	4.22%
01	7810	3,892,449.00	150,305.00	3.86%
01	9010	73,551,322.00	81,086.00	0.11%
11	6391	2,946,375.00	184,307.00	6.26%
12	5025	931,038.00	30,289.00	3.25%
12	5058	1,117,157.00	21,000.00	1.88%
12	6052	7,083.00	417.00	5.89%
12	6105	17,707,026.00	559,897.00	3.16%
12	6127	48,041.00	1,959.00	4.08%
12	6128	239,840.00	4,049.00	1.69%
12	9010	777,656.00	29,718.00	3.82%
13	5310	9,880,563.00	1,114,834.00	11.28%
13	5320	4,489,801.00	246,041.00	5.48%
13	5465	0.00	492.00	N/A
13	7810	229,767.00	9,696.00	4.22%
13	9010	263,181.00	4,929.00	1.87%



Form L Lottery

Budget, July 1
2021-22 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		1,036,135.00	1,036,135.00
2. State Lottery Revenue	8560	5,527,330.00		2,204,150.00	7,731,480.00
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)		5,527,330.00	0.00	3,240,285.00	8,767,615.00
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	0.00		3,115,885.00	3,115,885.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,527,330.00			5,527,330.00
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			124,400.00	124,400.00
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)		5,527,330.00	0.00	3,240,285.00	8,767,615.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
The District does not see the shaded cells noted as an error on this form, but will review the resource for appropriateness.					

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
Multiyear Projections
Unrestricted**

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	396,101,530.00	4.83%	415,233,232.00	4.49%	433,866,101.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	17,019,323.00	3.60%	17,631,754.28	2.74%	18,113,989.95
4. Other Local Revenues	8600-8799	5,806,054.00	-2.14%	5,682,064.78	-0.81%	5,636,242.68
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	15,000.00	0.00%	15,000.00	0.00%	15,000.00
c. Contributions	8980-8999	(95,772,329.00)	8.49%	(103,902,894.98)	1.22%	(105,174,897.85)
6. Total (Sum lines A1 thru A5c)		323,169,578.00	3.56%	334,659,156.08	5.32%	352,456,435.78
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				149,343,497.00		150,124,914.94
b. Step & Column Adjustment				781,417.94		3,527,055.30
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	149,343,497.00	0.52%	150,124,914.94	2.35%	153,651,970.24
2. Classified Salaries						
a. Base Salaries				51,754,282.00		52,039,367.64
b. Step & Column Adjustment				285,085.64		1,040,787.35
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,754,282.00	0.55%	52,039,367.64	2.00%	53,080,154.99
3. Employee Benefits	3000-3999	98,446,872.00	0.41%	98,848,450.37	0.69%	99,526,111.75
4. Books and Supplies	4000-4999	20,945,710.00	3.14%	21,603,405.30	1.97%	22,028,992.38
5. Services and Other Operating Expenditures	5000-5999	28,759,159.00	3.85%	29,865,758.46	1.79%	30,400,852.36
6. Capital Outlay	6000-6999	148,655.00	0.00%	148,655.00	0.00%	148,655.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,996,153.00	0.00%	5,996,153.00	0.00%	5,996,153.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,936,338.00)	0.00%	(7,936,338.00)	0.00%	(7,936,338.00)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		350,457,990.00	0.92%	353,690,366.71	1.75%	359,896,551.72

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(27,288,412.00)		(19,031,210.63)		(7,440,115.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		75,366,331.00		48,077,919.00		29,046,708.37
2. Ending Fund Balance (Sum lines C and D1)		48,077,919.00		29,046,708.37		21,606,592.43
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	20,942,039.00				0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	22,207,124.43		21,814,089.00		21,450,000.00
2. Unassigned/Unappropriated	9790	4,778,755.57		7,082,619.37		6,592.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,077,919.00		29,046,708.37		21,606,592.43
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	22,207,124.43		21,814,089.00		21,450,000.00
c. Unassigned/Unappropriated	9790	4,778,755.57		7,082,619.37		6,592.43
(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)		26,985,880.00		28,896,708.37		21,456,592.43

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.

The District has adopted all reductions it was able to materialize which is approximately ~\$35 of the \$40M. Reductions as well as the anticipated upside from the change in ADA to be calculated after the State has modified the adopted budget. The District must offset its expenditures and modify its enrollment projections or adopt other practices to absorb these expenditures. The final AB1200 for AFSME has not been factored into this MYP pending approval by ACOE and OUSD Board, but will be included in the 45 Day Revise of the 2022-23 Budget. The changes affect, Unrestricted, Restricted mostly funded by Unrestricted in Resource 8150, and Fund 13. All other salary changes have been made. Step and Column Assumptions have also increased to 2% up .7% from the 1.3% estimate.

Budget, July 1
General Fund
Multiyear Projections
Restricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	3,150,487.00	0.00%	3,150,487.00	0.00%	3,150,487.00
2. Federal Revenues	8100-8299	113,402,751.00	-10.50%	101,490,331.00	-43.26%	57,590,188.00
3. Other State Revenues	8300-8599	90,576,062.00	3.67%	93,898,494.55	2.84%	96,568,903.99
4. Other Local Revenues	8600-8799	75,552,876.00	0.00%	75,552,876.00	0.00%	75,552,876.00
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	95,772,329.00	8.49%	103,902,894.98	1.22%	105,174,897.85
6. Total (Sum lines A1 thru A5c)		378,454,505.00	-0.12%	377,995,083.53	-10.57%	338,037,352.84
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				87,885,595.00		83,840,907.68
b. Step & Column Adjustment				(4,044,687.32)		(7,063,220.04)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,885,595.00	-4.60%	83,840,907.68	-8.42%	76,777,687.64
2. Classified Salaries						
a. Base Salaries				54,783,665.00		50,855,038.30
b. Step & Column Adjustment				(3,928,626.70)		(302,215.22)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,783,665.00	-7.17%	50,855,038.30	-0.59%	50,552,823.08
3. Employee Benefits	3000-3999	99,108,306.00	-3.75%	95,389,052.37	-2.08%	93,404,762.82
4. Books and Supplies	4000-4999	35,623,059.00	2.06%	36,358,221.43	-47.44%	19,109,272.97
5. Services and Other Operating Expenditures	5000-5999	104,443,132.00	-10.54%	93,437,424.48	-20.57%	74,217,003.02
6. Capital Outlay	6000-6999	252,974.00	0.00%	252,974.00	0.00%	252,974.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,002,644.00	0.00%	7,002,644.00	0.00%	7,002,644.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,665,116.00	-5.33%	6,309,615.00	-18.16%	5,163,799.00
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)		395,764,491.00	-5.64%	373,445,877.26	-12.58%	326,480,966.53

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(17,309,986.00)		4,549,206.27		11,556,386.31
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,605,734.00		25,295,748.00		29,844,954.27
2. Ending Fund Balance (Sum lines C and D1)		25,295,748.00		29,844,954.27		41,401,340.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	27,546,431.00		29,844,954.27		41,401,340.58
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	(2,250,683.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,295,748.00		29,844,954.27		41,401,340.58
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.						
The District has included it's current adjustments for resources that will be sunseting in this MYP Period.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	399,252,017.00	4.79%	418,383,719.00	4.45%	437,016,588.00
2. Federal Revenues	8100-8299	113,402,751.00	-10.50%	101,490,331.00	-43.26%	57,590,188.00
3. Other State Revenues	8300-8599	107,595,385.00	3.66%	111,530,248.83	2.83%	114,682,893.94
4. Other Local Revenues	8600-8799	81,358,930.00	-0.15%	81,234,940.78	-0.06%	81,189,118.68
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	15,000.00	0.00%	15,000.00	0.00%	15,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		701,624,083.00	1.57%	712,654,239.61	-3.11%	690,493,788.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				237,229,092.00		233,965,822.62
b. Step & Column Adjustment				(3,263,269.38)		(3,536,164.74)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	237,229,092.00	-1.38%	233,965,822.62	-1.51%	230,429,657.88
2. Classified Salaries						
a. Base Salaries				106,537,947.00		102,894,405.94
b. Step & Column Adjustment				(3,643,541.06)		738,572.13
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	106,537,947.00	-3.42%	102,894,405.94	0.72%	103,632,978.07
3. Employee Benefits	3000-3999	197,555,178.00	-1.68%	194,237,502.74	-0.67%	192,930,874.57
4. Books and Supplies	4000-4999	56,568,769.00	2.46%	57,961,626.73	-29.02%	41,138,265.35
5. Services and Other Operating Expenditures	5000-5999	133,202,291.00	-7.43%	123,303,182.94	-15.15%	104,617,855.38
6. Capital Outlay	6000-6999	401,629.00	0.00%	401,629.00	0.00%	401,629.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,998,797.00	0.00%	12,998,797.00	0.00%	12,998,797.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,271,222.00)	27.97%	(1,626,723.00)	70.44%	(2,772,539.00)
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)		746,222,481.00	-2.56%	727,136,243.97	-5.61%	686,377,518.25

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(44,598,398.00)		(14,482,004.36)		4,116,270.37
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		117,972,065.00		73,373,667.00		58,891,662.64
2. Ending Fund Balance (Sum lines C and D1)		73,373,667.00		58,891,662.64		63,007,933.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	27,546,431.00		29,844,954.27		41,401,340.58
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	20,942,039.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	22,207,124.43		21,814,089.00		21,450,000.00
2. Unassigned/Unappropriated	9790	2,528,072.57		7,082,619.37		6,592.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		73,373,667.00		58,891,662.64		63,007,933.01
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	22,207,124.43		21,814,089.00		21,450,000.00
c. Unassigned/Unappropriated	9790	4,778,755.57		7,082,619.37		6,592.43
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2,250,683.00)		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)		24,735,197.00		28,896,708.37		21,456,592.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.31%		3.97%		3.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>	Yes					
<p>2. Special education pass-through funds</p> <p>(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)</p>		0.00				
<p>2. District ADA</p> <p>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)</p>		29,754.00		29,752.00		29,752.00
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>		746,222,481.00		727,136,243.97		686,377,518.25
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		746,222,481.00		727,136,243.97		686,377,518.25
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		22,386,674.43		21,814,087.32		20,591,325.55
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		22,386,674.43		21,814,087.32		20,591,325.55
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES



Form SIAA
SUMMARY OF INTERFUND
ACTIVITIES FOR ALL FUNDS

Budget, July 1
2021-22 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	0.00	(1,048,300.00)	0.00	(2,207,627.00)				
Other Sources/Uses Detail					0.00	5,144,790.00		
Fund Reconciliation							741,159.58	742,008.68
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	13,170.00	0.00	184,307.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,181,145.00	0.00	647,329.00	0.00				
Other Sources/Uses Detail					144,790.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(224,571.00)	1,375,992.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							849.10	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	78,556.00	0.00						
Other Sources/Uses Detail					5,000,000.00	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								

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				
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		
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					0.00	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

Budget, July 1
2021-22 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				
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								
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		

Budget, July 1
2021-22 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
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								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,272,871.00	(1,272,871.00)	2,207,628.00	(2,207,627.00)	5,144,790.00	5,144,790.00	742,008.68	742,008.68



Form SIAB
SUMMARY OF INTERFUND
ACTIVITIES FOR ALL FUNDS

Budget, July 1
2022-23 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	(1,029,578.00)	0.00	(1,271,222.00)				
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	128,526.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,317,150.00	0.00	453,591.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(296,572.00)	689,105.00	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		

Budget, July 1
2022-23 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								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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								

Budget, July 1
2022-23 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
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								
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								

Budget, July 1
2022-23 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
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								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,326,150.00	(1,326,150.00)	1,271,222.00	(1,271,222.00)	3,000,000.00	3,000,000.00		



Form TRC Budget Technical Review Checks

Budget, July 1
Budget 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)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

Passed

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5640-0-0000-0000-9740	5640	\$831,918.00
Explanation: This is a longstanding valid resource for Medi-Cal Billing and the District will need to see why this resource is creating an error in this SACS form.		
01-5640-0-0000-0000-9791	5640	\$831,918.00
Explanation: This is a longstanding valid resource for Medi-Cal Billing and the District will need to see why this resource is creating an error in this SACS form.		
01-5640-0-0000-0000-979Z	5640	\$831,918.00
Explanation: This is a longstanding valid resource for Medi-Cal Billing and the District will need to see why this resource is creating an error in this SACS form.		

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

Passed

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

Passed

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

Passed

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

Passed

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations 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-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
----------------------------------------	------	----------	-------

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5640-0-0000-0000-9740	01	5640	\$831,918.00
Explanation: This is a longstanding valid resource for Medi-Cal Billing and the District will need to see why this resource is creating an error in this SACS form.			
01-5640-0-0000-0000-9791	01	5640	\$831,918.00
Explanation: This is a longstanding valid resource for Medi-Cal Billing and the District will need to see why this resource is creating an error in this SACS form.			
01-5640-0-0000-0000-979Z	01	5640	\$831,918.00
Explanation: This is a longstanding valid resource for Medi-Cal Billing and the District will need to see why this resource is creating an error in this SACS form.			

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should 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-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5640-0-0000-0000-9740	5640	9740	\$831,918.00
Explanation: This is a longstanding valid resource for Medi-Cal Billing and the District will need to see why this resource is creating an error in this SACS form.			
01-7422-0-0000-0000-9740	7422	9740	\$1,763,578.00
Explanation: The District will correct this error post adoption.			

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7422-0-0000-0000-9791	7422	9791	\$1,763,578.00

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-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must 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

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

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

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

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

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

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

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

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

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

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

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**

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**

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**

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**

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

Passed

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
01	6537	(\$1,419,232.00)
01	7085	(\$226,085.00)
01	7311	(\$100,000.00)
01	7810	(\$505,366.00)
Total of negative resource balances for Fund 01		(\$2,250,683.00)
11	6391	(\$285,813.00)
Total of negative resource balances for Fund 11		(\$285,813.00)
12	5058	(\$421,952.00)
Total of negative resource balances for Fund 12		(\$421,952.00)
13	7028	(\$826,909.00)
13	7029	(\$289,128.00)
13	9010	(\$88,370.00)
Total of negative resource balances for Fund 13		(\$1,204,407.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6537	9790	(\$1,419,232.00)
01	7085	9790	(\$226,085.00)
01	7311	9790	(\$100,000.00)
01	7810	9790	(\$505,366.00)
11	6391	9790	(\$285,813.00)
12	5058	9790	(\$421,952.00)
13	7028	9790	(\$826,909.00)
13	7029	9790	(\$289,128.00)
13	9010	9790	(\$88,370.00)

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

Passed

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

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	3155	2150	(\$115,116.00)

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

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.

Passed

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).

Passed

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. **Passed**

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. **Passed**

EXPORT VALIDATION CHECKS

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

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

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

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

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

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**

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

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



Form TRC Estimated Actuals Technical Review Checks

Budget, July 1
Estimated Actuals 2021-22
Technical Review Checks
Phase - All
Display - All Technical Checks

Oakland Unified

Alameda County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**
- CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**
- CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**
- CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**
- CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**
- CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**
- CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations 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-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**
- CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should 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-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7422-0-0000-0000-9740	7422	9740	\$1,763,578.00

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

Explanation: This balance will be adjusted prior to year end.

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

Passed

Explanation: This balance will be adjusted prior to year end.

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-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must 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

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

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

GENERAL LEDGER CHECKS

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

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

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

Passed

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

Passed

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

Passed

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	9640	(\$64,941.57)
Explanation: This balance will be adjusted prior to year end.			
35	9010	8699	(\$1,000.00)
Explanation: This balance will be adjusted prior to year end.			

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: Exception

FUND	RESOURCE	VALUE
35	9010	(\$1,000.00)
Explanation: This balance will be adjusted prior to year end.		

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

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	3155	2150	(\$100,859.00)

Explanation: This balance will be adjusted prior to year end.

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
01	6500	9500	(\$17,704.00)

Explanation: This balance will be adjusted prior to year end.

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

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

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

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

Passed

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

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

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms 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):

29,754.00
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 (2019-20)	District Regular	33,699		
	Charter School			
	Total ADA	0	33,699	0.0%
Second Prior Year (2020-21)	District Regular	33,911		
	Charter School			
	Total ADA	0	33,911	0.0%
First Prior Year (2021-22)	District Regular	33,911		
	Charter School	0		
	Total ADA	0	33,911	0.0%
Budget Year (2022-23)	District Regular	30,226		
	Charter School	0		
	Total ADA	30,226		

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):

29,754.0

District's Enrollment Standard Percentage Level:

1.0%

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 (2019-20)	District Regular	36,110	49,588		
	Charter School	13,478			
	Total Enrollment	49,588	49,588	0.0%	Met
Second Prior Year (2020-21)	District Regular	35,435	48,704		
	Charter School	13,269			
	Total Enrollment	48,704	48,704	0.0%	Met
First Prior Year (2021-22)	District Regular	34,381	34,381		

	Charter School	13,250	13,250		
	Total Enrollment	47,631	47,631	0.0%	Met
Budget Year (2022-23)	District Regular	33,208			
	Charter School	13,250			
	Total Enrollment	46,458			

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)

- 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	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	33,699	49,588	68.0%
	Charter School		0	
	Total ADA/Enrollment	33,699	49,588	
Second Prior Year (2020-21)	District Regular	33,911	48,704	69.6%
	Charter School	0		
	Total ADA/Enrollment	33,911	48,704	
First Prior Year (2021-22)	District Regular	30,226	34,381	63.5%
	Charter School		13,250	
	Total ADA/Enrollment	30,226	47,631	

Historical Average Ratio:

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

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	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	29,754	33,208	64.0%	Met
	Charter School	0	13,250		
	Total ADA/Enrollment	29,754	46,458		
1st Subsequent Year (2023-24)	District Regular			0.0%	Met
	Charter School				
	Total ADA/Enrollment	0	0		
2nd Subsequent Year (2024-25)	District Regular			0.0%	Met
	Charter School				
	Total ADA/Enrollment	0	0		

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	33,911.00	30,226.00	29,752.20	29,752.00
b. Prior Year ADA (Funded)		33,911.00	30,226.00	29,752.20
c. Difference (Step 1a minus Step 1b)		(3,685.00)	(473.80)	(.20)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(10.87%)	(1.57%)	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding			
b1. COLA percentage			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.0%	0.0%	0.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)	-10.9%	-1.6%	0.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-11.87% to -9.87%	-2.57% to -0.57%	-1.00% to 1.00%

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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	173,430,464.00	173,430,464.00	173,430,464.00	173,430,464.00
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	452,908,158.00	437,240,177.00	459,522,366.00	478,155,235.00
District's Projected Change in LCFF Revenue:		(3.46%)	5.10%	4.05%
LCFF Revenue Standard		-11.87% to -9.87%	-2.57% to -0.57%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:

Projected ADA declines and coinciding COLA increases are causing swings in LCFF Revenue standards.

(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 (2019-20)	282,072,855.69	
Second Prior Year (2020-21)	274,723,454.96	314,242,666.45	87.4%
First Prior Year (2021-22)	273,271,433.00	314,646,003.00	86.9%
Historical Average Ratio:			86.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%
	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

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) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
	Budget Year (2022-23)	299,544,651.00		
1st Subsequent Year (2023-24)	301,012,732.95	350,690,366.71	85.8%	Met
2nd Subsequent Year (2024-25)	306,258,236.98	356,896,551.72	85.8%	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(10.87%)	(1.57%)	0.00%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-20.87% to -0.87%	-11.57% to 8.43%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-15.87% to -5.87%	-6.57% to 3.43%	-5.00% to 5.00%

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

First Prior Year (2021-22)	164,367,155.00		
Budget Year (2022-23)	113,402,751.00	(31.01%)	Yes
1st Subsequent Year (2023-24)	101,490,331.00	(10.50%)	Yes
2nd Subsequent Year (2024-25)	57,590,188.00	(43.26%)	Yes

Explanation:
(required if Yes)

Federal Revenue is changing due to one time COVID Funding and the transition of the current projected sunset of these funds by 2023-24.

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

First Prior Year (2021-22)	124,885,263.00		
Budget Year (2022-23)	107,595,385.00	(13.84%)	No
1st Subsequent Year (2023-24)	111,530,248.83	3.66%	Yes
2nd Subsequent Year (2024-25)	114,682,893.94	2.83%	No

Explanation:
(required if Yes)

Other State Revenue includes newer resource allocations that continue to be short term in focusing on learnign loss as a result of the pandemic while spending down one time state resources from COVID relief allocations.

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

First Prior Year (2021-22)	89,755,223.00		
Budget Year (2022-23)	81,358,930.00	(9.35%)	No
1st Subsequent Year (2023-24)	81,234,940.78	(.15%)	No
2nd Subsequent Year (2024-25)	81,189,118.68	(.06%)	No

Explanation:
(required if Yes)

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

First Prior Year (2021-22)	74,197,514.00		
Budget Year (2022-23)	56,568,769.00	(23.76%)	Yes
1st Subsequent Year (2023-24)	57,961,626.73	2.46%	No
2nd Subsequent Year (2024-25)	41,138,265.35	(29.02%)	Yes

Explanation:
(required if Yes)

Shifts in identification of expenditures housed in Object 4399 for expenses not yet identified and as funding expiration dates draw close, the shift in where expenditures will be spent in the multi year is the causal of these swings.

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

First Prior Year (2021-22)	145,645,812.00		
Budget Year (2022-23)	133,202,291.00	(8.54%)	No
1st Subsequent Year (2023-24)	123,303,182.94	(7.43%)	Yes
2nd Subsequent Year (2024-25)	104,617,855.38	(15.15%)	Yes

Explanation:
(required if Yes)

Shifts in identification of expenditures housed in Object 4399 for expenses not yet identified and as funding expiration dates draw close, the shift in where expenditures will be spent in the multi year is the causal of these swings.

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 (2021-22)	379,007,641.00		
Budget Year (2022-23)	302,357,066.00	(20.22%)	Met
1st Subsequent Year (2023-24)	294,255,520.61	(2.68%)	Met
2nd Subsequent Year (2024-25)	253,462,200.62	(13.86%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	219,843,326.00		
Budget Year (2022-23)	189,771,060.00	(13.68%)	Met
1st Subsequent Year (2023-24)	181,264,809.67	(4.48%)	Met
2nd Subsequent Year (2024-25)	145,756,120.73	(19.59%)	Not 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 changing due to one time COVID Funding and the transition of the current projected sunset of these funds by 2023-24.

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

Other State Revenue includes newer resource allocations that continue to be short term in focusing on learnign loss as a result of the pandemic while spending down one time state resources from COVID relief allocations.

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)

Shifts in identification of expenditures housed in Object 4399 for expenses not yet identified and as funding expiration dates draw close, the shift in where expenditures will be spent in the multi year is the causal of these swings.

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

Shifts in identification of expenditures housed in Object 4399 for expenses not yet identified and as funding expiration dates draw close, the shift in where expenditures will be spent in the multi year is the causal of these swings.

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 excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 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?

No

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 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

666,644,575.00

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

0.00

3% Required Budgeted Contribution¹
Minimum Contribution to the Ongoing and Major

	(Line 2c times 3%)	Maintenance Account	Status	
c. Net Budgeted Expenditures and Other Financing Uses	666,644,575.00	19,999,337.25	19,897,299.00	Not 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:

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

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

The District will revise it's calculations for OMM Post budget adoption. A few budget adjustments were made after the calculation was entered that were immaterial, but the District recognizes the \$102K change.

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 (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
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)	11,825,092.00	12,806,047.00	15,669,863.58
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,950,780.42	11,881,249.52	32,492,457.06
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)	19,775,872.42	24,687,296.52	48,162,320.64
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	591,254,620.71	639,187,544.31	788,637,969.00
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)	591,254,620.71	639,187,544.31	788,637,969.00

3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.3%	3.9%	6.1%
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District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.1%	1.3%	2.0%
--------------------------------------------------------------------------------------	------	------	------

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 (2019-20)	(1,003,276.13)	329,645,264.96	.3%	Met
Second Prior Year (2020-21)	27,400,149.83	314,242,666.45	N/A	Met
First Prior Year (2021-22)	14,922,362.00	319,646,003.00	N/A	Met
Budget Year (2022-23) (Information only)	(27,288,412.00)	350,457,990.00		

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 (2019-20)		34,047,094.55	N/A	Not Met
Second Prior Year (2020-21)		33,043,818.42	N/A	Not Met
First Prior Year (2021-22)		60,443,969.00	N/A	Not Met
Budget Year (2022-23) (Information only)	75,366,331.00			

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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

One time money from cost avoidance and use of COVID resources to include 1.25 years of not fully operating created a brief surplus in all funds.

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
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5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	29,754	29,752	29,752
District's Reserve Standard Percentage Level:	3%	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	746,222,481.00	727,136,243.97	686,377,518.25
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)	746,222,481.00	727,136,243.97	686,377,518.25
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	22,386,674.43	21,814,087.32	20,591,325.55
6. Reserve Standard - by Amount (\$75,000 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)	22,386,674.43	21,814,087.32	20,591,325.55

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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)	22,207,124.43	21,814,089.00	21,450,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,778,755.57	7,082,619.37	6,592.43
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)	(2,250,683.00)	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)	24,735,197.00	28,896,708.37	21,456,592.43
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.31%	3.97%	3.13%
District's Reserve Standard (Section 10B, Line 7):	22,386,674.43	21,814,087.32	20,591,325.55

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?

No

- 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?

No

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

--

S3. 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?

No

- 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)?

No

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

--

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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 (2021-22)	(94,579,753.00)			
Budget Year (2022-23)	(95,772,329.00)	1,192,576.00	1.3%	Met
1st Subsequent Year (2023-24)	(103,902,894.98)	8,130,565.98	8.5%	Met
2nd Subsequent Year (2024-25)	(105,174,897.85)	1,272,002.87	1.2%	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	5,144,790.00			
Budget Year (2022-23)	3,000,000.00	(2,144,790.00)	(41.7%)	Not Met
1st Subsequent Year (2023-24)	3,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.
Explanation:
 (required if NOT met)
- 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)
- 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)
- 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.

# of Years	SACS Fund and Object Codes Used For:	Principal Balance
---------------	--------------------------------------	----------------------

(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)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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? Actuarial

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

	Self-Insurance Fund	Governmental Fund
	470,934	

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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
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)	15,743.00		
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:

3. Self-Insurance Liabilities Data must be entered.

a. Accrued liability for self-insurance programs		42,000,000.00
b. Unfunded liability for self-insurance programs		

	Budget Year	1st Subsequent Year	2nd Subsequent Year
4. Self-Insurance Contributions	(2022-23)	(2023-24)	(2024-25)
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			

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full-time - equivalent(FTE) positions	2645	2653	2653	2653

Certificated (Non-management) Salary and Benefit Negotiations

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

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:	<input type="text"/>
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes
	If Yes, date of Superintendent and CBO certification:	<input type="text"/>
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes
	If Yes, date of budget revision board adoption:	Jun 01, 2022

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement: Budget Year 1st Subsequent Year 2nd Subsequent Year
(2022-23) (2023-24) (2024-25)

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

Yes	Yes	Yes
-----	-----	-----

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

Certificated (Non-management) Prior Year Settlements

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:

Certificated (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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

Certificated (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?

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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.):

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	1640	1506	1506	1506

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
<input type="text"/>	<input type="text"/>	<input type="text"/>

7. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total cost of H&W benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent of H&W cost paid by employer	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Percent projected change in H&W cost over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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:

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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?

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	525.8	473	473	473

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
2.	Salary settlement:			
	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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
3.	Cost of a one percent increase in salary and statutory benefits			

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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			

Management/Supervisor/Confidential

Step and Column Adjustments

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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

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
Jun 29, 2022

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

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

Yes

in the Local Control and Accountability Plan and Annual Update Template?

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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	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)	Yes
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)

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Oakland Unified
Alameda County

Budget, July 1
General Fund
School District Criteria and Standards Review

01 61259 0000000
Form 01CS
D8B7AGG633(2022-23)

End of School District Budget Criteria and Standards Review



2022-23 Second Draft Proposed Budget & LCAP PowerPoint Presentation



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

Oakland Unified School District

2022-23 Proposed Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

June 29, 2022

2022-23 Proposed Budget

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 29, 2022, 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 8, 2022. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2022-23 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

Summary Budget Assumptions

OUSD 2021-25 Budget Assumptions -Draft Budget					
Year	2021-22	2022-23 @ 3rd Interim	2022-23 May Revise	2023-24	2024-25
Cost of Living Adjustment (COLA)	5.07%	5.33%	6.56%	5.38%	4.02%
Statutory COLA	1.70%	5.33%			
Compounded COLA (Special Education and Community Colleges Only)	4.05%				
Enrollment	33,457	33,208	33,208	33,058	33,058
Attendance Used for Funding (Prior Year)	33,911				
Attendance (ADA)	33,911	30,225	30,225	29,753	29,753
Enrollment to ADA % *	101%	91%	91%	90%	90%
Unduplicated Pupil Count	77.40%	79.22%	78.53%	80.46%	81.43%
Salary and Negotiated Increases Adjusted - OEA	2.5%	\$1000/Cell	\$1000/Cell		
Salary and Negotiated Increases BCTC, UAOS, TEAMSTERS, MgtConf		6%	6%		
Salary and Negotiated Increases - SEIU		6%	6%	2.25%	
Step & Column 4*	1.3%	1.3%	2.0%	2.0%	2.0%
Health Benefit Assumptions **		11.0%	11.0%	8.5%	3.0%
Mandatories & Benefits - Certificated	5.63%	5.63%	5.6%	5.03%	5.03%
Mandatories & Benefits - Classified	11.83%	11.83%	11.8%	11.23%	11.23%
State Teachers Retirement System	16.92%	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	22.91%	25.37%	25.37%	24.60%	23.70%
Total Mandatories & Benefits Certificated	22.55%	24.73%	24.7%	24.13%	24.13%
Total Mandatories & Benefits Classified	34.74%	37.20%	37.2%	35.83%	34.93%

* Note: 2021-22 The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911. In 2022-23, the Enrollment is projected as shown on the chart, but the actual ADA projection at 90% is 29.752. The District is using the higher ADA from 2021-22.

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

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

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

Key Elements in Budget Development

- The District has completed the budget development and reconciliation process for all funds with information to date:
 - Approved Budget Reductions for 2022-23 \$35M/\$40M Achieved
 - Local Control Funding Formula (LCFF) Revisions May Revise COLA
 - Local Control Accountability Plan Investments
 - One Time COVID Investments
 - ***Final Installment – AB1840***
 - Included Labor Agreements approved April 30, 2022
 - State Budget Adopted June 13, 2022 – Details forthcoming as budget is finalized

Budget Summary

2022-23 Proposed Budget Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 418,926,907	\$ 282,682,176	\$ 701,609,083
B. Expenditures			
9) Total Expenditures	\$ 347,457,990	\$ 395,764,491	\$ 743,222,481
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 71,468,917	\$ (113,082,315)	\$ (41,613,398)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (98,757,329)	\$ 95,772,329	\$ (2,985,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (27,288,412)	\$ (17,309,986)	\$ (44,598,398)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 75,366,330	\$ 42,605,733	\$ 117,972,063
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 48,077,918	\$ 25,295,747	\$ 73,373,665

Multi-Year Projection - Unrestricted

2022-23 Proposed Budget Fund Balance Summary - Unrestricted

	2022-23 Unrestricted	2023-24 Unrestricted	2024-25 Unrestricted
A. Revenues			
5) Total Revenues	\$ 418,926,907	\$ 438,547,051	\$ 457,616,334
B. Expenditures			
9) Total Expenditures	\$ 347,457,990	\$ 350,690,367	\$ 356,896,552
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 71,468,917	\$ 87,856,684	\$ 100,719,782
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (98,757,329)	\$ (106,887,895)	\$ (108,159,898)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (27,288,412)	\$ (19,031,211)	\$ (7,440,116)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 75,366,330	\$ 48,077,918	\$ 29,046,707
2) Ending Balance, June 30 (E + F1e)	\$ 48,077,918	\$ 29,046,707	\$ 21,606,591

Multi-Year Projection - Restricted

2022-23 Proposed Budget Fund Balance Summary - Restricted

	2022-23 Restricted	2023-24 Restricted	2024-25 Restricted
A. Revenues			
5) Total Revenues	\$ 282,682,176	\$ 274,092,189	\$ 232,862,455
B. Expenditures			
9) Total Expenditures	\$ 395,764,491	\$ 373,445,877	\$ 326,480,967
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (113,082,315)	\$ (99,353,689)	\$ (93,618,512)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 95,772,329	\$ 103,902,895	\$ 105,174,898
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (17,309,986)	\$ 4,549,206	\$ 11,556,386
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 42,605,733	\$ 25,295,747	\$ 29,844,954
2) Ending Balance, June 30 (E + F1e)	\$ 25,295,747	\$ 29,844,954	\$ 41,401,340

Multi-Year Projection – Combined

2022-23 Proposed Budget Fund Balance Summary - Restricted

	2022-23 Restricted	2023-24 Restricted	2024-25 Restricted
A. Revenues			
5) Total Revenues	\$ 282,682,176	\$ 274,092,189	\$ 232,862,455
B. Expenditures			
9) Total Expenditures	\$ 395,764,491	\$ 373,445,877	\$ 326,480,967
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (113,082,315)	\$ (99,353,689)	\$ (93,618,512)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 95,772,329	\$ 103,902,895	\$ 105,174,898
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (17,309,986)	\$ 4,549,206	\$ 11,556,386
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 42,605,733	\$ 25,295,747	\$ 29,844,954
2) Ending Balance, June 30 (E + F1e)	\$ 25,295,747	\$ 29,844,954	\$ 41,401,340

All Funds Summary

2022-23 Proposed Adopted Budget Fund Summary				
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>2022-23 Beginning Fund Balance</i>	<i>2022-23 Ending Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 418,926,907	\$ 446,215,319	\$ 75,366,330	\$ 48,077,918
Fund 01 - General Fund - Restricted	\$ 378,454,505	\$ 395,764,491	\$ 42,605,733	\$ 25,295,747
Fund 11 - Adult Education	\$ 3,060,187	\$ 3,587,548	\$ 1,007,468	\$ 480,107
Fund 12 - Child Development	\$ 18,148,605	\$ 18,538,557	\$ 2,337,933	\$ 1,947,981
Fund 13 - Student Nutrition	\$ 20,230,805	\$ 27,930,407	\$ 22,948,501	\$ 15,248,899
Fund 14 - Deferred Maintenance	\$ 3,015,000	\$ 5,000,000	\$ 2,329,524	\$ 344,524
Fund 21 - Building Fund	\$ 586,618	\$ 103,970,839	\$ 159,136,944	\$ 55,752,723
Fund 25 - Capital Facilities Fund	\$ 70,000	\$ 4,500,000	\$ 10,014,000	\$ 5,584,000
Fund 35 - County Schools Facility Fund	\$ 80,000	\$ 2,500,000	\$ 5,034,400	\$ 2,614,400
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 6,000	\$ -	\$ 332,639	\$ 338,639
Fund 51 - Bond Interest and Redemption Fund	\$ 97,940,790	\$ 94,581,475	\$ 127,367,928	\$ 130,727,243
Fund 67 - Self Insurance Fund	\$ 17,850,765	\$ 24,687,042	\$ 17,232,456	\$ 10,396,179
Total All Funds	\$ 958,370,182	\$ 1,127,275,678	\$ 465,713,856	\$ 296,808,360

Projected COVID Investments 2022-23

2022-23		
Program	ProgDesc	SUM of TotalAmt
20	One-Time Community Positions	\$4,306,997.24
25	One-Time Mental Health	\$959,047.35
30	One-Time Targeted Tutoring	\$1,193,290.08
35	One-Time TK-2 Reading Tutors	\$1,874,178.81
40	One-Time Reading Acceleration	\$5,322,838.13
45	One-Time Restorative Justice	\$1,160,735.06
50	One-Time Attendance Case Mgmt	\$971,236.89
55	One-Time Parent/Teacher Home Visits	\$93,809.56
60	One-Time Professional Learning	\$202,901.83
65	One-Time Enrollment Stabilization	\$89,235.63
66	One-Time Public Health & Safety	\$10,341,246.26
68	One-Time Management, Response and Preparedness (COVID)	\$4,244,570.65
70	One-Time Education Technology	\$17,662,573.04
72	One-Time Technology Support Staff	\$578,754.87
73	One-Time Foster Youth Case Mangement	\$224,835.85
74	One-Time Family Engagement	\$120,299.50
77	One-Time Nutrition Services Bridge	\$35,633.19
78	One-Time Credit Recovery	\$674,550.95
80	Black Reparations	\$1,000,000.00
1000	Instruction (general)	\$4,310,673.62
1110	General Education, K-12	\$91,521.72
1169	ELD - English Language Development	\$100,000.61
1211	Integrated Support	\$493,965.67
1528	Community Schools Partnerships	\$1,531,986.51
2236	Blueprint Transition cohort 2	\$1,302,366.56
6352	One Time COVID Funding YR 2	\$552,831.39
9060	Hr Recruitment	\$895,590.85
9795	Negotiations & Labor Relations	\$115,590.27
9800	Food Service	\$364,706.35
Grand Total		\$60,849,816.90

LCFF as of Second Interim

Excludes January Budget COLA Projection

Oakland Unified (61259) - 2021-22 Second Interim							v.22.2b
LOCAL CONTROL FUNDING FORMULA							2022-23
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
		2.48%	0.00%	79.14%	79.14%		
Grades TK-3	10,482.15	\$ 8,294	\$ 863	\$ 1,449	\$ 1,437	\$ 126,238,578	
Grades 4-6	7,252.15	8,419		1,333	1,321	80,300,035	
Grades 7-8	4,118.97	8,668		1,372	1,360	46,956,494	
Grades 9-12	8,464.95	10,045	261	1,631	1,617	114,736,857	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 268,728,407	\$ 11,255,447	\$ 44,315,845	\$ 43,932,265	\$ 368,231,964	
NSS Allowance						-	
TOTAL BASE	30,318.21	\$ 268,728,407	\$ 11,255,447	\$ 44,315,845	\$ 43,932,265	\$ 368,231,964	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 10,094,682	
Home-to-School Transportation						5,724,962	
Small School District Bus Replacement Program						-	
ECONOMIC RECOVERY TARGET PAYMENT						-	
LCFF ENTITLEMENT						\$ 384,051,608	
STATE AID CALCULATION							

Change in LCFF as of May Revise – +\$9.7M

Oakland Unified (61259) - 2022-23 Draft Budget		5/31/2022					v.23.1a
LOCAL CONTROL FUNDING FORMULA							2022-23
LCFF ENTITLEMENT CALCULATION							
Calculation Factors		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
		6.56%	0.00%	78.53%	78.53%		
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		10,600.85	\$ 8,624	\$ 897	\$ 1,495	\$ 1,456	\$ 132,219,707
Grades 4-6		7,174.76	8,754		1,375	1,339	82,278,566
Grades 7-8		4,074.88	9,013		1,416	1,378	48,112,406
Grades 9-12		8,375.06	10,445	272	1,683	1,639	117,580,207
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 278,433,964	\$ 11,786,979	\$ 45,582,101	\$ 44,387,842	\$ 380,190,886
NSS Allowance							-
TOTAL BASE		30,225.55	\$ 278,433,964	\$ 11,786,979	\$ 45,582,101	\$ 44,387,842	\$ 380,190,886
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 10,094,682
Home-to-School Transportation							5,724,962
Small School District Bus Replacement Program							-
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF ENTITLEMENT							\$ 396,010,530

LCFF What If 4% ADA - +\$11M

Oakland Unified (61259) - 2022-23 Draft Budget - What if ADA Increase		5/31/2022		v.23.1a		
LOCAL CONTROL FUNDING FORMULA				2022-23		
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation	6.56%	Base Grant Proration	0.00%	Unduplicated Pupil Percentage	78.53% 78.53%
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,014.41	\$ 8,624	\$ 897	\$ 1,495	\$ 1,456	\$ 137,377,882
Grades 4-6	7,454.40	8,754		1,375	1,339	85,485,467
Grades 7-8	4,233.37	9,013		1,416	1,378	49,983,724
Grades 9-12	8,698.82	10,445	272	1,683	1,639	122,125,614
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 289,258,710	\$ 12,246,008	\$ 47,354,330	\$ 46,113,639	\$ 394,972,687
NSS Allowance		-				-
TOTAL BASE	31,401.01	\$ 289,258,710	\$ 12,246,008	\$ 47,354,330	\$ 46,113,639	\$ 394,972,687
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$10,094,682
Home-to-School Transportation						5,724,962
Small School District Bus Replacement Program						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						\$ 410,792,331

LCAP & Budget Draft Timelines

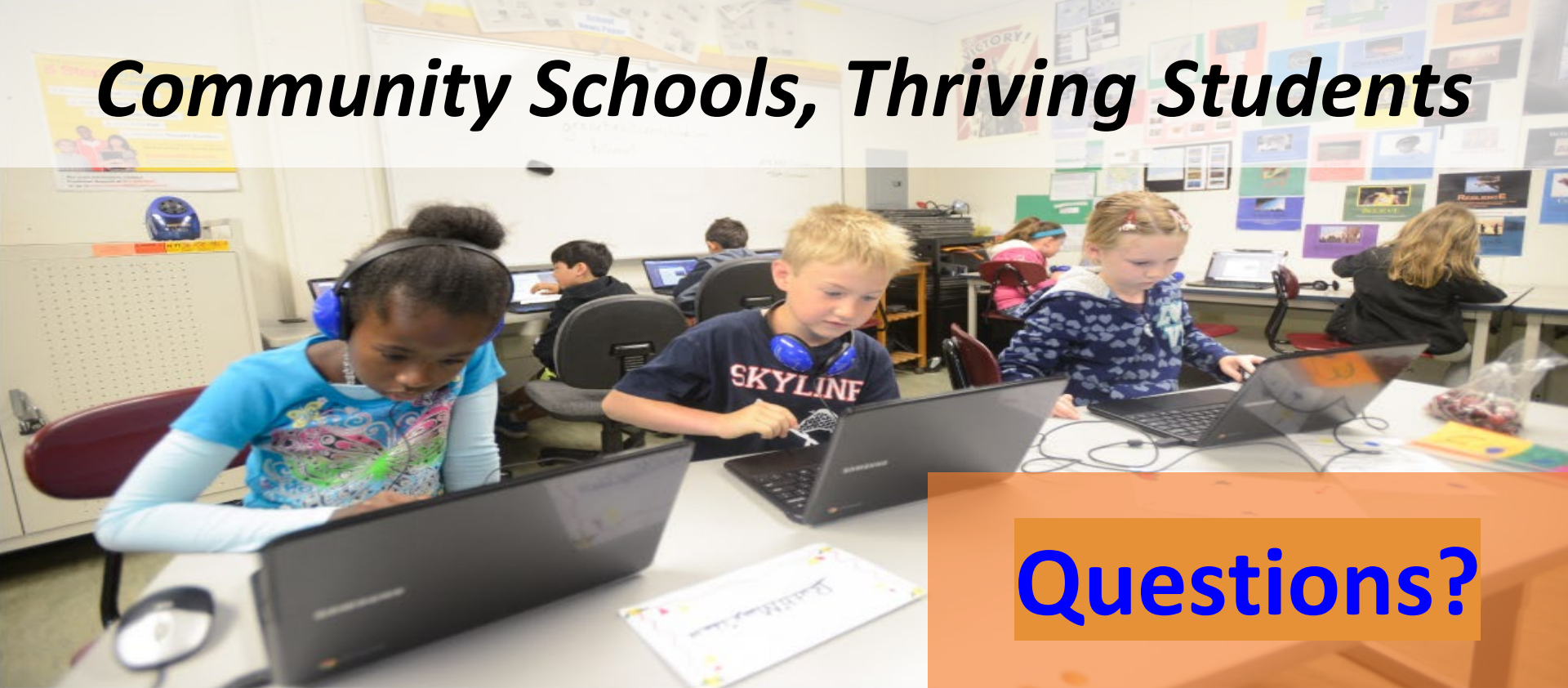
- Local Control Accountability Plan
 - Draft I - 5/9/22 – Governing Board
 - Presented/Provided to PSAC, Governing Board, & Posted on LCAP Website
 - Draft II – 6/3/22 for 6/8 Public Hearing
 - **LCAP Adoption - 6/29/22 Governing Board Meeting**
- 2022-23 Budget
 - Draft I – 6/3/22 for 6/8/22 Public Hearing
 - Budget & Finance Meeting - 6/16/22
 - Draft II – 6/22/22 Governing Board Meeting
 - **Budget Adoption 6/29/22 Governing Board Meeting**

Next Steps

- June 29, 2022 Budget and LCAP Adoption and submission to Alameda County Office of Education
 - Prepare for Revised Budget (Sept 2022)
 - Continue Year End Close for UnAudited Actuals (Sept 2022)
- June 8, 2022 – LCAP & Budget Public Hearing
 - June 22, 2022 – Budget Draft II
 - **June 29, 2022 – LCAP & Budget Adoption**
 - Prepare for Fiscal Sustainability Updates for Fall Board Discussion



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. 2122-0028

Board Office Use: Legislative File Info.	
File ID Number	22-0079
Introduction Date	1/12/2022
Enactment Number	22-0143
Enactment Date	1-26-2022 CJH



Board Cover Memorandum

To Board of Education

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

Meeting Date January 26, 2022

Subject 2022-23 Recommended Budget Adjustments

Ask of the Board Approval by the Board of Education of Resolution No. 2122-0028 - Proposed Adjustments for 2022-23 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 re-organize 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; however, this cannot be achieved without significant budget adjustments. The District has provided insight and analysis that, although past and even current recommended budget adjustments solve OUSD’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.

The Alameda County Office of Education, in approving the District’s 2021-22 budget, required “the District to provide its Board-approved, budget-Balancing solutions [for 2022-23] on or before January 31, 2022.”

On November 3, 2021, staff gave a presentation to the Board summarizing key elements of the District’s Budget Development process and timelines, which included elements from the current and pending 2022-23 Budget Development Process. On December 15, 2021, staff presented the District’s

First Interim budget, which included a discussion of the District's budget and its challenges.

On January 12, 2022, staff gave an initial presentation of the proposed budget adjustments for 2022-23. That presentation was intended to help the Board and the public understand the District's budget challenges and to offer an initial explanation of the recommended budget adjustments (totaling \$49.3 million).

The Budget and Finance Committee also reviewed this list of recommended reductions on January 13, 2022

The Board also held a special meeting on January 19, 2022 to further discuss these recommendations.

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. On January 12, the original budget adjustment recommendations totaled \$49.3 million. Upon further refinement and verification, the budget adjustments recommendations now total \$40.1 million, with a portion of that previously approved by the Board.

Final action by the Board is necessary at its regular meeting on January 26, 2022, to ensure timely submission to the Alameda County Office of Education on January 31, 2022. Due to the intense timeline in meeting with all school sites in mid-January, the final recommendations for adjustments presented by school sites will be provided at the January 31, 2022 Special Board Meeting

Fiscal Impact

Estimated General Fund savings of \$32.8 million

Attachment(s)

- Resolution No. 2122-0028 - Proposed Adjustments for 2022-23 Budget
- 2022-23 Recommended Budget Adjustments Presentation

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

Resolution No. 2122-0028

Proposed Adjustments for 2022-23 Budget

WHEREAS, the Governing Board (“Board”) recognizes that, in order to improve opportunities and outcomes for all students in the Oakland Unified School District (“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 Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, and education programs for District students;

WHEREAS, the District’s first interim budget report did not include any new ongoing compensation increases for the District’s bargaining units;

WHEREAS, the Alameda County Office of Education, in approving the District’s 2021-22 budget, required “the District to provide its Board-approved, budget-Balancing solutions [for 2022-23] on or before January 31, 2022”;

WHEREAS, on November 3, 2021, the Board adopted Resolution No. 2122-0020 - Reaffirming Certain Board Actions and Intentions Regarding the Budget for 2021-22 and Beyond and Making Certain Requests of the Alameda County Superintendent (“November 3 Resolution”);

WHEREAS, in the November 3 Resolution, the Board “declare[d] that is fully aware of the need to and agree[d] to adopt its 2022-23 budget such that all positions funded with just one-time funds for 2021-22 shall not carryover to 2022-23 unless (i) new one-time funds are identified or (ii) the positions shift to being funded with ongoing revenue and the budget includes offsetting reductions elsewhere in the budget”;

WHEREAS, in the November 3 Resolution, the Board made similar declarations with respect to its multiyear budget for 2023-24 and 2024-25; and

WHEREAS, in the November 3 Resolution, the Board also “declare[d]—in the strongest terms possible—its intent to make the necessary expenditure reductions or ongoing budget-balancing solutions by the end of January 2022.”

NOW, THEREFORE, BE IT RESOLVED, the Board hereby adopts the proposed budget adjustments found in Attachment A;

BE IT FURTHER RESOLVED, with respect to the delineated shifts from 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 implement the budget adjustments found in Attachment A, as well as previously approve budget related items (e.g., Cohort 3 in-lieu reductions, commitment of funds to pay the debt service on the outstanding statement loans), including (without limitation) (i) providing statutory notices relating to layoff or reassignment, (ii) incorporating the budget adjustments into the proposed Fiscal Year 2022-2023 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) incorporating the adjustments in the 2022-23 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 2022-2023 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) the 2022-23 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, if new one-time funds for 2022-23 are identified at or after the closing of the books, the Board directs the Superintendent to first alert the Board and then to bring to the Board recommendations, that are feasible and consistent with Board Policies, regarding the use of such one-time funds; and

BE IT FURTHER RESOLVED, if new ongoing funds for 2022-23 are identified before the final budget is presented to the Board, the Board directs the Superintendent to first alert the Board and then to bring to the Board recommendations, that are feasible and consistent with Board Policies, regarding the use of such ongoing funds.

PASSED AND ADOPTED on _____, 2022, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSED:

ABSENT:

CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on _____, 2022.

Legislative File	
File ID Number:	22-0079
Introduction Date:	1/12/2022
Enactment Number:	
Enactment Date:	

OAKLAND UNIFIED SCHOOL DISTRICT

Gary Yee
President, Board of Education

Kyla Johnston-Trammell
Superintendent and Secretary, Board of Education

ATTACHMENT A

CENTRAL OFFICE ADJUSTMENTS (STAFF)

<u>Site/Department</u>	<u>Impacted Fund</u>	<u>Est. Change in Expenditures (UNRESTRICTED)</u>	<u>Est. Change in Expenditures (RESTRICTED)</u>	<u>Est. Change in FTE in Associated Fund</u>	<u>Details*</u>
901 Chief of Staff	Fund 01		\$ (119,324)	(1.00)	Mgr Publications (1.0)
905 Office Of Sr. Business Officer	Fund 01	\$ (418,566)		(3.80)	Financial Accountant I (1.0); Financial Accountant II (1.0); Financial Accountant III [in Site 987 - Risk Management] (1.0); Receptionist (0.8)
907 Student Assignment	Fund 01	\$ (195,899)		(2.00)	Student Assignment Counselor (2.0)
909 Academics & Instruction	Fund 01		\$ (133,256)	(1.40)	Classroom TSA 11 Months (0.5); Teacher Structured Eng Immersn (0.4); Teacher Structured Eng Immersn (0.5)
913 Chief Of Operations	Fund 01	\$ (90,870)		(0.50)	Sr Exec Asst Superintendent (0.5)
922 Comm. Schools & Student Servic	Fund 01	\$ (1,857,671)		(14.00)	Classroom TSA 11 Months (2.0); Liaison, Network Attendance (5.0); Pos Behav Supp Sys Coach (3.0); Program Mgr Behavioral Health (3.0); Coord Attendance Discipline (1.0)
928 OPSR Counseling	Fund 01	\$ (315,654)		(3.00)	Counselor (3.0)
929 Office of Equity	Fund 01	\$ (43,690)		(0.20)	Executive Director, Equity (0.2)
942 Labor Relations	Fund 01	\$ (138,223)		(1.00)	Labor Relations Analyst III (1.0)
944 Human Resource Services	Fund 01	\$ (348,942)		(2.00)	Director HR Operations (1.0); Manager Substitute Services (1.0)
944 Human Resource Services	Fund 01		\$ (481,139)	(3.00)	Coordinator, Residency (1.0); Prog Specialist TSA 12 Months (2.0)
946 Legal Counsel	Fund 01	\$ (266,326)		(1.00)	Assistant General Counsel (1.0)
948 Research Assessment & Data	Fund 01	\$ (384,828)		(2.00)	Coord State/Local Assessment (1.0); Director State/Loc Assessments (1.0)
954 Eng Lang Lrn/multilingual Ach	Fund 01		\$ (235,044)	(2.00)	Classroom TSA 11 Months (2.0)
975 Special Education	Fund 01		\$ (251,579)	(2.00)	Prog Specialist TSA 11 Months (1.0); Teacher Adapted PE (1.0)
986 Technology Services	Fund 01	\$ (93,032)		(1.00)	Specialist School Technology (1.0)
989 Custodial Services	Fund 01	\$ (49,204)		(0.20)	Exec Dir Custodial Svcs Grnds (0.2)
991 Food Services	Fund 13		\$ (332,696)	(2.00)	Coordinator, Nutrition Svcs (1.0); Director Nutrition Services (1.0)
TOTALS		\$ (4,202,905)	\$ (1,553,038)	(42.10)	

**The position reduction(s) are to the identified Fund. Each adjustment does not preclude funding the positions with other available funds.*

CENTRAL OFFICE ADJUSTMENTS (NON-LABOR)

<u>Site/Department</u>	<u>Impacted Fund</u>	<u>Est. Change in Expenditures (UNRESTRICTED)</u>	<u>Est. Change in Expenditures (RESTRICTED)</u>	<u>Est. Change in FTE in Associated Fund</u>	<u>Details</u>
600 General Fund - Unrestricted	Fund 01	\$ (3,822,159)		N/A	Reductions to investments in supplies, professional development, services, consultants, technology, subscriptions in central supply budgets
903 Office Of Chief Academic Offic	Fund 01	\$ (104,671)		N/A	
905 Office Of Sr. Business Officer	Fund 01	\$ (121,451)		N/A	
910 Early Childhood Development	Fund 01	\$ (4,705)		N/A	
912 Linked Learning	Fund 01	\$ (45,000)		N/A	
918 Facilities Planning	Fund 01	\$ (10,000)		N/A	
933 Oakland Athletic League (oal)	Fund 01	\$ (80,000)		N/A	
989 Custodial Services	Fund 01	\$ (168,000)		N/A	
903 Office Of Chief Academic Offic	Fund 01		\$ (653,016)	N/A	
905 Office Of Sr. Business Officer	Fund 01		\$ (4,580)	N/A	
909 Academic Innovation	Fund 01		\$ (689,583)	N/A	
910 Early Childhood Development	Fund 01		\$ (143,588)	N/A	
912 Linked Learning	Fund 01		\$ (350,000)	N/A	
913 Chief Of Operations	Fund 01		\$ (180,000)	N/A	
922 Comm. Schools & Student Servic	Fund 01		\$ (200,000)	N/A	
TOTALS		\$ (4,355,986)	\$ (2,220,767)		

ATTACHMENT A

SITE REDUCTIONS (STAFF)

Adjustment	<u>Est. Change in FTE in Associated Fund</u>	<u>Est. Change in Expenditures (UNRESTRICTED)</u>	Details
Reduction of Base-funded Assistant Principal positions	(4.00)	\$ (580,000)	Based on shifts in enrollment at school sites, 23 Base APs earned based on enrollment (down from 26 in 21-22), while 17 APs awarded based on the Concentration AP formula (up from 13 in 21-22)
Reduction in Teaching positions	(28.30)	\$ (2,940,000)	Based on enrollment decline, positions including base teachers and prep teachers
Elimination of co-principals	(2.00)	\$ (443,000)	Skyline and Fremont to eliminate co-principal positions. Skyline traded a principal position for an assistant principal position and Fremont will transition to regular administrative structure in the upcoming year.
TOTAL	(34.30)	\$ (4,913,000)	

SHIFTS FROM BASE TO SUPPLEMENTAL AND CONCENTRATION FUNDING (STAFF)

Adjustment	<u>Est. Impacted FTE</u>	<u>Est. Shift in Expenditures</u>	Details
Shift 39 positions identified in LCAP as S&C to S&C	(39.00)	\$ (3,950,000)	Move positions in the LCAP for A-G teachers, ELD Electives and newcomer teachers to S&C.
Shift 4.8 Alt Ed positions into Concentration	(4.80)	\$ (458,000)	Some Alt Ed Base Teachers not currently coded correctly into S&C.
Shift 15 Case Managers & CSMs correctly into Supplemental	(15.00)	\$ (1,770,000)	Some Case Managers and CSM's not currently coded to S&C.
Shift additional cost of investment in 11-month teachers at certain schools	(13.70)	\$ (1,440,000)	11-month teaching positions were used (instead of normal 10-month positions) as a retention strategy at Board Priority schools (Elevation Network), including McClymonds, Castlemont, Fremont. Shift cost of additional month (9%) into S&C.
Shift cost of negotiated reductions of class size	(27.50)	\$ (2,860,000)	Per agreement, schools with more than 90% unduplicated pupil percentage receive additional teachers for smaller class sizes. Shift cost of additional teachers into S&C
Shift cost of class size reduction at some elementary	(27.00)	\$ (2,810,000)	Shift to S&C cost of investment in class size reduction at schools with 1 or 2 cohorts K-3 that cannot fill projected 802 empty seats of increased class size in grades 4-5.
Shift certain clerical positions into Supplemental Funding	(22.70)	\$ (2,630,000)	Audit of work identified appropriate for funding in Supplemental as work is beyond base programming.
TOTAL	(149.70)	\$ (15,918,000)	

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

Resolution No. 2122-0028

Proposed Adjustments for 2022-23 Budget

WHEREAS, the Governing Board (“Board”) recognizes that, in order to improve opportunities and outcomes for all students in the Oakland Unified School District (“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 Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, and education programs for District students;

WHEREAS, the District’s first interim budget report did not include any new ongoing compensation increases for the District’s bargaining units;

WHEREAS, the Alameda County Office of Education, in approving the District’s 2021-22 budget, required “the District to provide its Board-approved, budget-Balancing solutions [for 2022-23] on or before January 31, 2022”;

WHEREAS, on November 3, 2021, the Board adopted Resolution No. 2122-0020 - Reaffirming Certain Board Actions and Intentions Regarding the Budget for 2021-22 and Beyond and Making Certain Requests of the Alameda County Superintendent (“November 3 Resolution”);

WHEREAS, in the November 3 Resolution, the Board “declare[d] that is fully aware of the need to and agree[d] to adopt its 2022-23 budget such that all positions funded with just one-time funds for 2021-22 shall not carryover to 2022-23 unless (i) new one-time funds are identified or (ii) the positions shift to being funded with ongoing revenue and the budget includes offsetting reductions elsewhere in the budget”;

WHEREAS, in the November 3 Resolution, the Board made similar declarations with respect to its multiyear budget for 2023-24 and 2024-25; and

WHEREAS, in the November 3 Resolution, the Board also “declare[d]—in the strongest terms possible—its intent to make the necessary expenditure reductions or ongoing budget-balancing solutions by the end of January 2022.”

NOW, THEREFORE, BE IT RESOLVED, the Board hereby adopts the proposed budget adjustments found in Attachment A;

BE IT FURTHER RESOLVED, with respect to the delineated shifts from 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 implement the budget adjustments found in Attachment A, as well as previously approve budget related items (e.g., Cohort 3 in-lieu reductions, commitment of funds to pay the debt service on the outstanding statement loans), including (without limitation) (i) providing statutory notices relating to layoff or reassignment, (ii) incorporating the budget adjustments into the proposed Fiscal Year 2022-2023 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) incorporating the adjustments in the 2022-23 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 2022-2023 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) the 2022-23 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, if new one-time funds for 2022-23 are identified at or after the closing of the books, the Board directs the Superintendent to first alert the Board and then to bring to the Board recommendations, that are feasible and consistent with Board Policies, regarding the use of such one-time funds;~~and~~

BE IT FURTHER RESOLVED, if new ongoing funds for 2022-23 are identified before the final budget is presented to the Board, the Board directs the Superintendent to first alert the Board and then to bring to the Board recommendations, that are feasible and consistent with Board Policies, regarding the use of such ongoing funds;~~;~~ and

BE IT FURTHER RESOLVED, the Board directs the Superintendent to provide the Board with additional details regarding the \$3.8 million in reductions in non-labor costs (Site 600) listed in the “Central Office Adjustments (Non-Labor)” table in Attachment A by March 2022.

PASSED AND ADOPTED on _____, 2022, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSED:

ABSENT:

CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on _____, 2022.

Legislative File	
File ID Number:	22-0079
Introduction Date:	1/12/2022
Enactment Number:	
Enactment Date:	

OAKLAND UNIFIED SCHOOL DISTRICT

Gary Yee
President, Board of Education

Kyla Johnston-Trammell
Superintendent and Secretary, Board of Education

ATTACHMENT A

CENTRAL OFFICE ADJUSTMENTS (STAFF)

<u>Site/Department</u>	<u>Impacted Fund</u>	<u>Est. Change in Expenditures (UNRESTRICTED)</u>	<u>Est. Change in Expenditures (RESTRICTED)</u>	<u>Est. Change in FTE in Associated Fund</u>	<u>Details*</u>
901 Chief of Staff	Fund 01		\$ (119,324)	(1.00)	Mgr Publications (1.0)
905 Office Of Sr. Business Officer	Fund 01	\$ (418,566)		(3.80)	Financial Accountant I (1.0); Financial Accountant II (1.0); Financial Accountant III [in Site 987 - Risk Management] (1.0); Receptionist (0.8)
907 Student Assignment	Fund 01	\$ (195,899)		(2.00)	Student Assignment Counselor (2.0)
909 Academics & Instruction	Fund 01		\$ (133,256)	(1.40)	Classroom TSA 11 Months (0.5); Teacher Structured Eng Immersn (0.4); Teacher Structured Eng Immersn (0.5)
913 Chief Of Operations	Fund 01	\$ (90,870)		(0.50)	Sr Exec Asst Superintendent (0.5)
922 Comm. Schools & Student Servic	Fund 01	\$ (1,857,671)		(14.00)	Classroom TSA 11 Months (2.0); Liaison, Network Attendance (5.0); Pos Behav Supp Sys Coach (3.0); Program Mgr Behavioral Health (3.0); Coord Attendance Discipline (1.0)
928 OPSR Counseling	Fund 01	\$ (315,654)		(3.00)	Counselor (3.0)
929 Office of Equity	Fund 01	\$ (43,690)		(0.20)	Executive Director, Equity (0.2)
942 Labor Relations	Fund 01	\$ (138,223)		(1.00)	Labor Relations Analyst III (1.0)
944 Human Resource Services	Fund 01	\$ (348,942)		(2.00)	Director HR Operations (1.0); Manager Substitute Services (1.0)
944 Human Resource Services	Fund 01		\$ (481,139)	(3.00)	Coordinator, Residency (1.0); Prog Specialist TSA 12 Months (2.0)
946 Legal Counsel	Fund 01	\$ (266,326)		(1.00)	Assistant General Counsel (1.0)
948 Research Assessment & Data	Fund 01	\$ (384,828)		(2.00)	Coord State/Local Assessment (1.0); Director State/Loc Assessments (1.0)
954 Eng Lang Lrn/multilingual Ach	Fund 01		\$ (235,044)	(2.00)	Classroom TSA 11 Months (2.0)
975 Special Education	Fund 01		\$ (251,579)	(2.00)	Prog Specialist TSA 11 Months (1.0); Teacher Adapted PE (1.0)
986 Technology Services	Fund 01	\$ (93,032)		(1.00)	Specialist School Technology (1.0)
989 Custodial Services	Fund 01	\$ (49,204)		(0.20)	Exec Dir Custodial Svcs Grnds (0.2)
991 Food Services	Fund 13		\$ (332,696)	(2.00)	Coordinator, Nutrition Svcs (1.0); Director Nutrition Services (1.0)
TOTALS		\$ (4,202,905)	\$ (1,553,038)	(42.10)	

**The position reduction(s) are to the identified Fund. Each adjustment does not preclude funding the positions with other available funds.*

CENTRAL OFFICE ADJUSTMENTS (NON-LABOR)

<u>Site/Department</u>	<u>Impacted Fund</u>	<u>Est. Change in Expenditures (UNRESTRICTED)</u>	<u>Est. Change in Expenditures (RESTRICTED)</u>	<u>Est. Change in FTE in Associated Fund</u>	<u>Details</u>
600 General Fund - Unrestricted	Fund 01	\$ (3,822,159)		N/A	Reductions to investments in supplies, professional development, services, consultants, technology, subscriptions in central supply budgets
903 Office Of Chief Academic Offic	Fund 01	\$ (104,671)		N/A	
905 Office Of Sr. Business Officer	Fund 01	\$ (121,451)		N/A	
910 Early Childhood Development	Fund 01	\$ (4,705)		N/A	
912 Linked Learning	Fund 01	\$ (45,000)		N/A	
918 Facilities Planning	Fund 01	\$ (10,000)		N/A	
933 Oakland Athletic League (oal)	Fund 01	\$ (80,000)		N/A	
989 Custodial Services	Fund 01	\$ (168,000)		N/A	
903 Office Of Chief Academic Offic	Fund 01		\$ (653,016)	N/A	
905 Office Of Sr. Business Officer	Fund 01		\$ (4,580)	N/A	
909 Academic Innovation	Fund 01		\$ (689,583)	N/A	
910 Early Childhood Development	Fund 01		\$ (143,588)	N/A	
912 Linked Learning	Fund 01		\$ (350,000)	N/A	
913 Chief Of Operations	Fund 01		\$ (180,000)	N/A	
922 Comm. Schools & Student Servic	Fund 01		\$ (200,000)	N/A	
TOTALS		\$ (4,355,986)	\$ (2,220,767)		

ATTACHMENT A

SITE REDUCTIONS (STAFF)

Adjustment	<u>Est. Change in FTE in Associated Fund</u>	<u>Est. Change in Expenditures (UNRESTRICTED)</u>	Details
Reduction of Base-funded Assistant Principal positions	(4.00)	\$ (580,000)	Based on shifts in enrollment at school sites, 23 Base APs earned based on enrollment (down from 26 in 21-22), while 17 APs awarded based on the Concentration AP formula (up from 13 in 21-22)
Reduction in Teaching positions	(28.30)	\$ (2,940,000)	Based on enrollment decline, positions including base teachers and prep teachers
Elimination of co-principals	(2.00)	\$ (443,000)	Skyline and Fremont to eliminate co-principal positions. Skyline traded a principal position for an assistant principal position and Fremont will transition to regular administrative structure in the upcoming year.
TOTAL	(34.30)	\$ (4,913,000)	

SHIFTS FROM BASE TO SUPPLEMENTAL AND CONCENTRATION FUNDING (STAFF)

Adjustment	<u>Est. Impacted FTE</u>	<u>Est. Shift in Expenditures</u>	Details
Shift 39 positions identified in LCAP as S&C to S&C	(39.00)	\$ (3,950,000)	Move positions in the LCAP for A-G teachers, ELD Electives and newcomer teachers to S&C.
Shift 4.8 Alt Ed positions into Concentration	(4.80)	\$ (458,000)	Some Alt Ed Base Teachers not currently coded correctly into S&C.
Shift 15 Case Managers & CSMs correctly into Supplemental	(15.00)	\$ (1,770,000)	Some Case Managers and CSM's not currently coded to S&C.
Shift additional cost of investment in 11-month teachers at certain schools	(13.70)	\$ (1,440,000)	11-month teaching positions were used (instead of normal 10-month positions) as a retention strategy at Board Priority schools (Elevation Network), including McClymonds, Castlemont, Fremont. Shift cost of additional month (9%) into S&C.
Shift cost of negotiated reductions of class size	(27.50)	\$ (2,860,000)	Per agreement, schools with more than 90% unduplicated pupil percentage receive additional teachers for smaller class sizes. Shift cost of additional teachers into S&C
Shift cost of class size reduction at some elementary	(27.00)	\$ (2,810,000)	Shift to S&C cost of investment in class size reduction at schools with 1 or 2 cohorts K-3 that cannot fill projected 802 empty seats of increased class size in grades 4-5.
Shift certain clerical positions into Supplemental Funding	(22.70)	\$ (2,630,000)	Audit of work identified appropriate for funding in Supplemental as work is beyond base programming.
TOTAL	(149.70)	\$ (15,918,000)	

**Adopted Resolution As Amended
(Final - Clear - Copy)**

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

Resolution No. 2122-0028

Proposed Adjustments for 2022-23 Budget

WHEREAS, the Governing Board (“Board”) recognizes that, in order to improve opportunities and outcomes for all students in the Oakland Unified School District (“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 Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, and education programs for District students;

WHEREAS, the District’s first interim budget report did not include any new ongoing compensation increases for the District’s bargaining units;

WHEREAS, the Alameda County Office of Education, in approving the District’s 2021-22 budget, required “the District to provide its Board-approved, budget-Balancing solutions [for 2022-23] on or before January 31, 2022”;

WHEREAS, on November 3, 2021, the Board adopted Resolution No. 2122-0020 - Reaffirming Certain Board Actions and Intentions Regarding the Budget for 2021-22 and Beyond and Making Certain Requests of the Alameda County Superintendent (“November 3 Resolution”);

WHEREAS, in the November 3 Resolution, the Board “declare[d] that is fully aware of the need to and agree[d] to adopt its 2022-23 budget such that all positions funded with just one-time funds for 2021-22 shall not carryover to 2022-23 unless (i) new one-time funds are identified or (ii) the positions shift to being funded with ongoing revenue and the budget includes offsetting reductions elsewhere in the budget”;

WHEREAS, in the November 3 Resolution, the Board made similar declarations with respect to its multiyear budget for 2023-24 and 2024-25; and

WHEREAS, in the November 3 Resolution, the Board also “declare[d]—in the strongest terms possible—its intent to make the necessary expenditure reductions or ongoing budget-balancing solutions by the end of January 2022.”

NOW, THEREFORE, BE IT RESOLVED, the Board hereby adopts the proposed budget adjustments found in Attachment A;

BE IT FURTHER RESOLVED, with respect to the delineated shifts from 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 implement the budget adjustments found in Attachment A, as well as previously approve budget related items (e.g., Cohort 3 in-lieu reductions, commitment of funds to pay the debt service on the outstanding statement loans), including (without limitation) (i) providing statutory notices relating to layoff or reassignment, (ii) incorporating the budget adjustments into the proposed Fiscal Year 2022-2023 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) incorporating the adjustments in the 2022-23 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 2022-2023 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) the 2022-23 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, if new one-time funds for 2022-23 are identified at or after the closing of the books, the Board directs the Superintendent to first alert the Board and then to bring to the Board recommendations, that are feasible and consistent with Board Policies, regarding the use of such one-time funds;

BE IT FURTHER RESOLVED, if new ongoing funds for 2022-23 are identified before the final budget is presented to the Board, the Board directs the Superintendent to first alert the Board and then to bring to the Board recommendations, that are feasible and consistent with Board Policies, regarding the use of such ongoing funds; and

BE IT FURTHER RESOLVED, the Board directs the Superintendent to provide the Board with additional details regarding the \$3.8 million in reductions in non-labor costs (Site 600) listed in the “Central Office Adjustments (Non-Labor)” table in Attachment A by March 2022.

PASSED AND ADOPTED on January 26, 2022, 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: Aimee Eng, Shanthi Gonzales, Clifford Thompson, Vice President Benjamin "Sam" Davis, President Gary Yee

NOES: Mike Hutchinson

ABSTAINED: VanCedric Williams



RECUSED: None

ABSENT: Samantha Pal (Student Director), Natalie Gallegos Chavez (Student Director)

CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on _____
January 26, 2022.

Legislative File	
File ID Number:	22-0079
Introduction Date:	1/12/2022
Enactment Number:	22-0143
Enactment Date:	1-26-2022 CJH

OAKLAND UNIFIED SCHOOL DISTRICT	
	1-27-2022
Gary Yee President, Board of Education	
	1-27-2022
Kyla Johnston-Trammell Superintendent and Secretary, Board of Education	

ATTACHMENT A

CENTRAL OFFICE ADJUSTMENTS (STAFF)

<u>Site/Department</u>	<u>Impacted Fund</u>	<u>Est. Change in Expenditures (UNRESTRICTED)</u>	<u>Est. Change in Expenditures (RESTRICTED)</u>	<u>Est. Change in FTE in Associated Fund</u>	<u>Details*</u>
901 Chief of Staff	Fund 01		\$ (119,324)	(1.00)	Mgr Publications (1.0)
905 Office Of Sr. Business Officer	Fund 01	\$ (418,566)		(3.80)	Financial Accountant I (1.0); Financial Accountant II (1.0); Financial Accountant III [in Site 987 - Risk Management] (1.0); Receptionist (0.8)
907 Student Assignment	Fund 01	\$ (195,899)		(2.00)	Student Assignment Counselor (2.0)
909 Academics & Instruction	Fund 01		\$ (133,256)	(1.40)	Classroom TSA 11 Months (0.5); Teacher Structured Eng Immersn (0.4); Teacher Structured Eng Immersn (0.5)
913 Chief Of Operations	Fund 01	\$ (90,870)		(0.50)	Sr Exec Asst Superintendent (0.5)
922 Comm. Schools & Student Servic	Fund 01	\$ (1,857,671)		(14.00)	Classroom TSA 11 Months (2.0); Liaison, Network Attendance (5.0); Pos Behav Supp Sys Coach (3.0); Program Mgr Behavioral Health (3.0); Coord Attendance Discipline (1.0)
928 OPSR Counseling	Fund 01	\$ (315,654)		(3.00)	Counselor (3.0)
929 Office of Equity	Fund 01	\$ (43,690)		(0.20)	Executive Director, Equity (0.2)
942 Labor Relations	Fund 01	\$ (138,223)		(1.00)	Labor Relations Analyst III (1.0)
944 Human Resource Services	Fund 01	\$ (348,942)		(2.00)	Director HR Operations (1.0); Manager Substitute Services (1.0)
944 Human Resource Services	Fund 01		\$ (481,139)	(3.00)	Coordinator, Residency (1.0); Prog Specialist TSA 12 Months (2.0)
946 Legal Counsel	Fund 01	\$ (266,326)		(1.00)	Assistant General Counsel (1.0)
948 Research Assessment & Data	Fund 01	\$ (384,828)		(2.00)	Coord State/Local Assessment (1.0); Director State/Loc Assessments (1.0)
954 Eng Lang Lrn/multilingual Ach	Fund 01		\$ (235,044)	(2.00)	Classroom TSA 11 Months (2.0)
975 Special Education	Fund 01		\$ (251,579)	(2.00)	Prog Specialist TSA 11 Months (1.0); Teacher Adapted PE (1.0)
986 Technology Services	Fund 01	\$ (93,032)		(1.00)	Specialist School Technology (1.0)
989 Custodial Services	Fund 01	\$ (49,204)		(0.20)	Exec Dir Custodial Svcs Grnds (0.2)
991 Food Services	Fund 13		\$ (332,696)	(2.00)	Coordinator, Nutrition Svcs (1.0); Director Nutrition Services (1.0)
TOTALS		\$ (4,202,905)	\$ (1,553,038)	(42.10)	

**The position reduction(s) are to the identified Fund. Each adjustment does not preclude funding the positions with other available funds.*

CENTRAL OFFICE ADJUSTMENTS (NON-LABOR)

<u>Site/Department</u>	<u>Impacted Fund</u>	<u>Est. Change in Expenditures (UNRESTRICTED)</u>	<u>Est. Change in Expenditures (RESTRICTED)</u>	<u>Est. Change in FTE in Associated Fund</u>	<u>Details</u>
600 General Fund - Unrestricted	Fund 01	\$ (3,822,159)		N/A	Reductions to investments in supplies, professional development, services, consultants, technology, subscriptions in central supply budgets
903 Office Of Chief Academic Offic	Fund 01	\$ (104,671)		N/A	
905 Office Of Sr. Business Officer	Fund 01	\$ (121,451)		N/A	
910 Early Childhood Development	Fund 01	\$ (4,705)		N/A	
912 Linked Learning	Fund 01	\$ (45,000)		N/A	
918 Facilities Planning	Fund 01	\$ (10,000)		N/A	
933 Oakland Athletic League (oal)	Fund 01	\$ (80,000)		N/A	
989 Custodial Services	Fund 01	\$ (168,000)		N/A	
903 Office Of Chief Academic Offic	Fund 01		\$ (653,016)	N/A	
905 Office Of Sr. Business Officer	Fund 01		\$ (4,580)	N/A	
909 Academic Innovation	Fund 01		\$ (689,583)	N/A	
910 Early Childhood Development	Fund 01		\$ (143,588)	N/A	
912 Linked Learning	Fund 01		\$ (350,000)	N/A	
913 Chief Of Operations	Fund 01		\$ (180,000)	N/A	
922 Comm. Schools & Student Servic	Fund 01		\$ (200,000)	N/A	
TOTALS		\$ (4,355,986)	\$ (2,220,767)		

ATTACHMENT A

SITE REDUCTIONS (STAFF)

Adjustment	<u>Est. Change in FTE in Associated Fund</u>	<u>Est. Change in Expenditures (UNRESTRICTED)</u>	Details
Reduction of Base-funded Assistant Principal positions	(4.00)	\$ (580,000)	Based on shifts in enrollment at school sites, 23 Base APs earned based on enrollment (down from 26 in 21-22), while 17 APs awarded based on the Concentration AP formula (up from 13 in 21-22)
Reduction in Teaching positions	(28.30)	\$ (2,940,000)	Based on enrollment decline, positions including base teachers and prep teachers
Elimination of co-principals	(2.00)	\$ (443,000)	Skyline and Fremont to eliminate co-principal positions. Skyline traded a principal position for an assistant principal position and Fremont will transition to regular administrative structure in the upcoming year.
TOTAL	(34.30)	\$ (4,913,000)	

SHIFTS FROM BASE TO SUPPLEMENTAL AND CONCENTRATION FUNDING (STAFF)

Adjustment	<u>Est. Impacted FTE</u>	<u>Est. Shift in Expenditures</u>	Details
Shift 39 positions identified in LCAP as S&C to S&C	(39.00)	\$ (3,950,000)	Move positions in the LCAP for A-G teachers, ELD Electives and newcomer teachers to S&C.
Shift 4.8 Alt Ed positions into Concentration	(4.80)	\$ (458,000)	Some Alt Ed Base Teachers not currently coded correctly into S&C.
Shift 15 Case Managers & CSMs correctly into Supplemental	(15.00)	\$ (1,770,000)	Some Case Managers and CSM's not currently coded to S&C.
Shift additional cost of investment in 11-month teachers at certain schools	(13.70)	\$ (1,440,000)	11-month teaching positions were used (instead of normal 10-month positions) as a retention strategy at Board Priority schools (Elevation Network), including McClymonds, Castlemont, Fremont. Shift cost of additional month (9%) into S&C.
Shift cost of negotiated reductions of class size	(27.50)	\$ (2,860,000)	Per agreement, schools with more than 90% unduplicated pupil percentage receive additional teachers for smaller class sizes. Shift cost of additional teachers into S&C
Shift cost of class size reduction at some elementary	(27.00)	\$ (2,810,000)	Shift to S&C cost of investment in class size reduction at schools with 1 or 2 cohorts K-3 that cannot fill projected 802 empty seats of increased class size in grades 4-5.
Shift certain clerical positions into Supplemental Funding	(22.70)	\$ (2,630,000)	Audit of work identified appropriate for funding in Supplemental as work is beyond base programming.
TOTAL	(149.70)	\$ (15,918,000)	



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

2022-23 Recommended Budget Adjustments



iam OUSD

January 26, 2021

Overview

- **Understanding the Budget Challenge**
- **Explain Recommended Budget Adjustments**
- **Next Steps and Timeline**



All our adjustments seek to preserve efforts to achieve our Mission and Vision in alignment with our Strategic Plan

OUR VISION

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for **college, career, and community success**.

OUR MISSION

OUSD 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.

The Challenges in Context-Comparing to the 50 Largest

Our circumstances become clearer when compared to California's 50 largest school districts:

- OUSD operates the most schools per student; and
- OUSD has the 3rd most teachers per student;
- Yet, OUSD has the lowest average teacher salary and years of teaching experience and;
- OUSD Spends more on teacher salaries than 85% of districts (per ADA); but
- OUSD has fewer Central office Classified Staff than 80% of districts (FTE per ADA).

Our financial challenges persist despite the reality that:

- OUSD is 4th in total revenue (per ADA); and
- OUSD is 2nd in Local Restricted Revenue, e.g. parcel taxes, grants and philanthropy (per ADA)

Our Mission and Vision are in Jeopardy

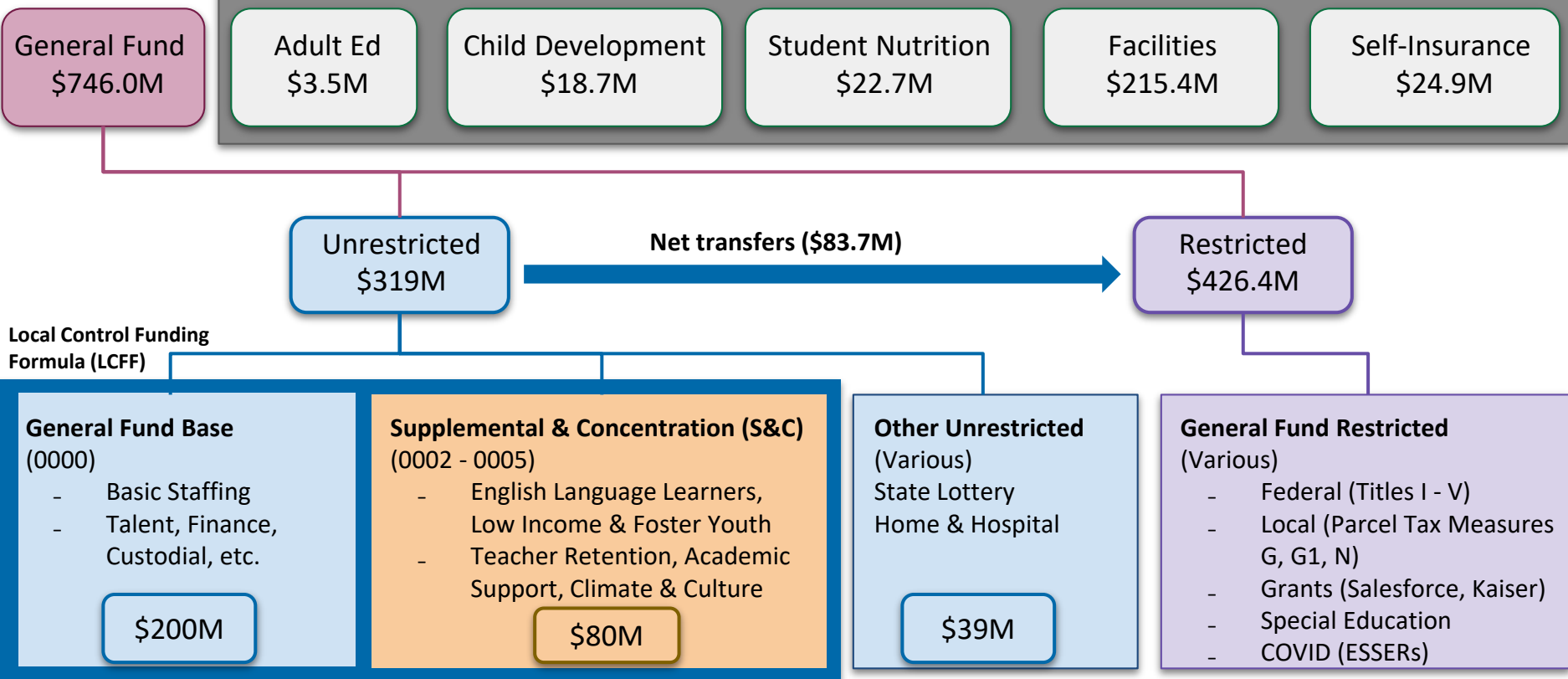
Unless we address these structural issues, we will continue to undermine our full service community schools model, including:

<p>Continued erosion basic infrastructure:</p>	<p>Continued erosion of community school services and central supports:</p>
<ul style="list-style-type: none">• Facilities maintenance• Site cleanliness standards• Technology for teachers and students• Professional development• Textbook and curriculum renewal	<ul style="list-style-type: none">• Counseling supports• Teacher coaching and support• Restorative justice, case management for vulnerable students• Targeted support for African American Students• Parent and Community Engagement• Language supports• Library services and health services

Understanding the Budget

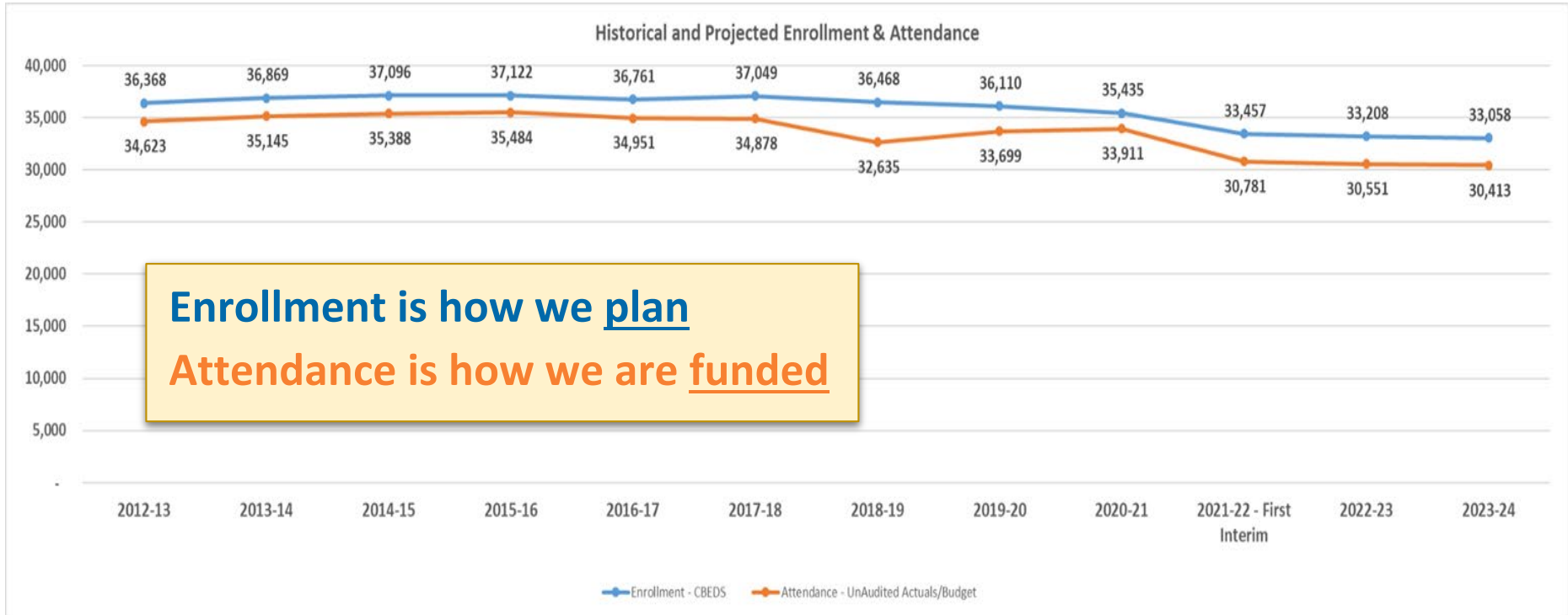
2021-22 Total District Funds by projected expenditures*

Restricted Funds



* Projected 2021-22 Expenditures as of [First Interim Report](#) (10-31-21)

LCFF Funding is Shaped by Attendance Levels



Note: Due to declining enrollment, the District will be funded using prior year ADA; thus, 2021-22 ADA will be used for the 2022-23 ADA projection which is expected to be better than actual 2022-23 ADA.

With Attendance declining, Multi-Year Projections (MYP) show deficits in next two years

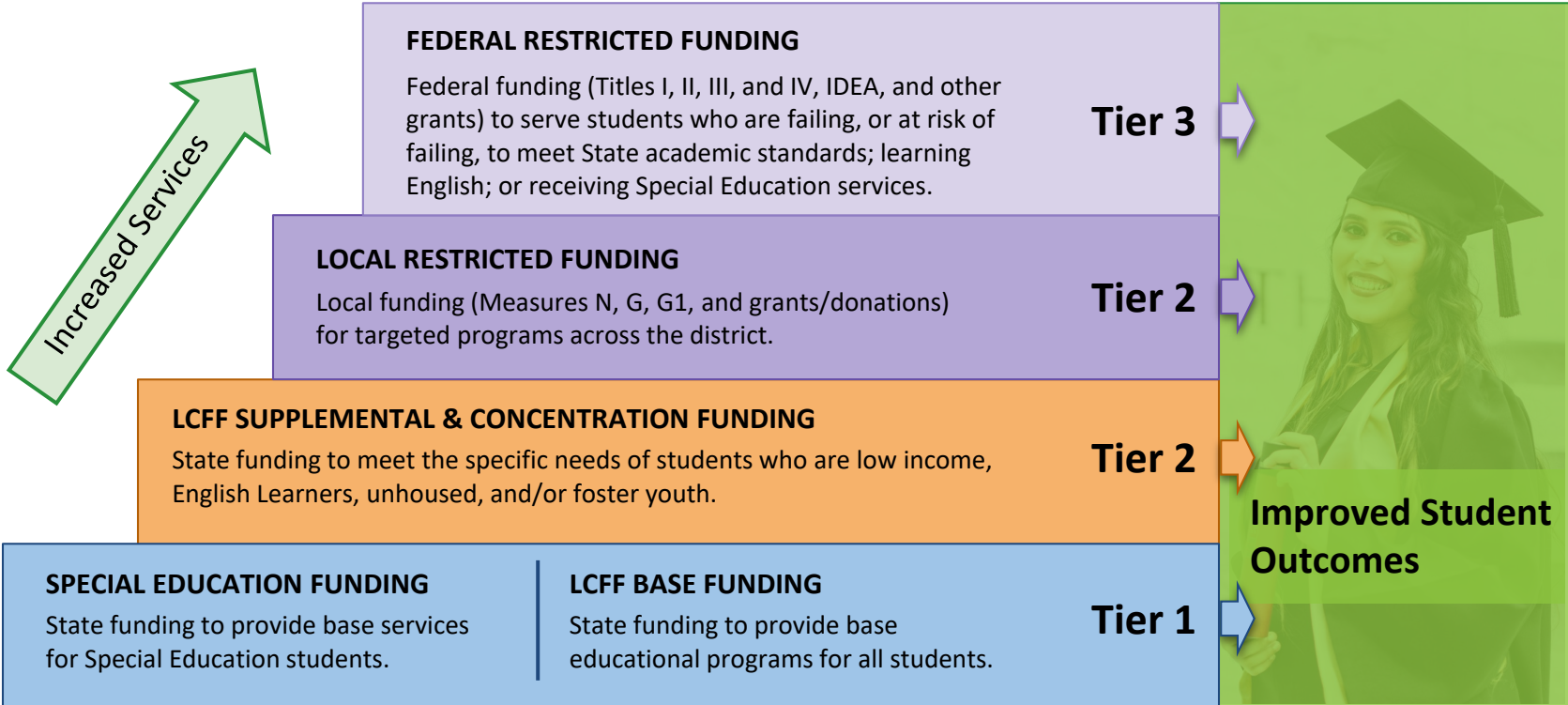
The District's 2022-23 and 2023-24 Fiscal Years are currently reflecting a Unrestricted General Fund **deficits of \$12.3M and \$7.1M**, respectively.

2021-22 First Interim Budget MYP Fund Balance Summary - Unrestricted

	2021-22 Unrestricted	2022-23 Unrestricted	2023-24 Unrestricted
A. Revenues			
5) Total Revenues	\$ 425,581,067	\$ 402,916,760	\$ 416,729,777
B. Expenditures			
9) Total Expenditures	\$ 324,630,079	\$ 320,712,302	\$ 327,670,786
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 100,950,988	\$ 82,204,459	\$ 89,058,991
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (83,694,346)	\$ (94,578,663)	\$ (96,196,376)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ 17,256,642	\$ (12,374,205)	\$ (7,137,385)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 60,443,968	\$ 77,700,610	\$ 65,326,405
2) Ending Balance, June 30 (E + F1e)	\$ 77,700,610	\$ 65,326,405	\$ 58,189,020

- The projected deficits largely reflect declines in revenue due to lower projected enrollment and attendance ADA.
- While expenditures are projected to initially decrease slightly, they will not compensate for the large loss in revenue.
- Any future adjustments that impact positions or compensation will impact the deficits in 2022-23 and 2023-24

Reductions in LCFF impact the base funding we rely on to support all students and operations.



Our Current Challenge - Deficits & Ongoing Compensation

Based on current information, the 2022-23 Budget will need to include budget adjustments of **\$40-50M** to address projected **deficits** and the **current need to increase ongoing employee compensation.**

This provides a single year solution

Today's Recommendations address the Current Challenge and lay groundwork for more structural changes ahead

The current recommended budget adjustments seek to:

- Better clarify what is Base vs. what is Supplemental Support and Services or District operational preference
- Interrogate adjustments in alignment with our strategic plan/LCAP and impact to equity and quality outcomes for students; and
- Meet the current challenge of addressing structural deficits and making room for improved staff compensation.

Identifying the Recommended Adjustments

Current Step:

Evaluate adjustment options against goals and priorities

1 Affirm Priorities within Goals

[LCAP - Strategic Plan](#)

Ongoing. e.g., Literacy, staff compensation

Short-term. e.g. COVID response, loan payoff, technology transition, facilities improvements

2 Identify potential investments toward priorities

Existing spending. Bundled into areas of work within and across departments and schools - e.g. enrollment stabilization, recruitment & hiring.

Required spending adjustments. e.g. changes in law, ACOE guidance, utility costs.

Additional desired spending. e.g. loan payoff, continuation of program as one-time dollars lapse.

5 Implement & Evaluate

Put strategies into action and monitor results ideally with a structured monitoring process with periodic updates.

4 Develop Implementation Plan

Time. When and over what period are we committing

Talent. Staffing, hiring, or contracting resources needed

Treasure. Financial resources

3 Prioritize potential investments

Based on expected impact on our goals.



Recap:

Summary & Next Steps from 12/15 Budget Update

- **Takeaways**

- School site staffing has risen (even before COVID) even though enrollment/attendance has declined
- Central office staff has been reduced over time
- School Staff and Budget Allocations need realignment to meet changes in law and to facilitate budget adjustments

- **Staff Recommendation for Budget Adjustments coming in Jan 2022**

- Will include reductions to central office
- Will include heavy reliance on reductions to allocations to school sites

ORIGINAL: Summary of Budget Adjustment Recommendations

	Adjustment Summary	Impact on Target
Unrestricted Base Funding (0000)	<ul style="list-style-type: none"> ↓ Properly allocate non-base, supplemental services and support expenditures to S&C (\$15.9M) ↓ Elimination of positions due to enrollment decline (\$3.5M) ↓ Strategic reduction of expenditures to make room for priorities (\$6.9M) 	\$26.3M
Central Office Reorg (Labor & Non-Labor)**	<ul style="list-style-type: none"> ↓ Strategic reduction of expenditures to make room for priorities (\$12.0M) 	\$12.0M
Supplemental and Concentration (0002 - 0005)	<ul style="list-style-type: none"> ↑ Strategic adjustments in Equity Formula (\$1.0M) ↓ Strategic expenditure reductions to make room for priorities (\$1.7M) ↓ Reduction in positions due to enrollment decline (\$1.1M) 	\$1.8M
Restricted Funds (G, G1, N, etc)	<ul style="list-style-type: none"> ↓ Strategic reduction of expenditures to make room for priorities (\$9.2M) 	\$9.2M
		\$49.3M

↑ Increasing costs
↓ Decreasing costs

* All amounts currently based on estimates that will change

** Includes reductions in base and S&C

UPDATED: Summary of Budget Adjustment Recommendations

↑ Away from target
↓ Toward target

	Adjustment Summary	Impact on Target
Unrestricted Base Funding (0000)	<ul style="list-style-type: none"> ↓ Properly allocate non-base, supplemental services and support expenditures to S&C (\$15.9M) ↓ Elimination of positions due to enrollment decline (\$3.5M) ↓ Strategic reduction of expenditures to make room for priorities (\$7.0M) 	\$26.4M
Central Office Reorg <small>(Labor & Non-Labor, includes multiple resources)</small>	<ul style="list-style-type: none"> ↓ Strategic reduction of expenditures to make room for priorities (\$12.0M) <ul style="list-style-type: none"> ○ Labor (\$5.4M), Non-Labor (\$6.6M) 	\$12.0M
Supplemental and Concentration (0002 - 0005)	<ul style="list-style-type: none"> ↑ Strategic adjustments in Equity Formula (\$1.1M) ↓ Strategic expenditure reductions to make room for priorities (\$1.7M) ↓ Reduction in positions due to enrollment decline (\$1.1M) 	\$1.7M

Due to completion dates of school budgeting sessions, specific adjustments for the \$9.2M in adjustments in school allocations will come for vote on January 31st

Subtotal	<u>\$40.1M</u>
Adjustments already approved by Board	<u>- \$7.3M</u>
Recommended approval amount still requiring Board approval	<u>\$32.8M</u>

Unrestricted Base - Shifts to S&C

Recommended Adjustment	FTE/\$	Unrestricted Base Details (Shifts to Supplemental & Concentration funding)	Impact
Shift 39 positions identified in LCAP as S&C to S&C	39.0 FTE \$3.95M	Move positions in the LCAP for A-G teachers, ELD Electives and newcomer teachers to S&C.	No impact to programming. Opportunity cost of lost opportunity to make alternative investments
Shift 4.8 Alt Ed positions into Concentration	4.8 FTE \$458K	Some Alt Ed Base Teachers not currently coded correctly into S&C.	
Shift 15 Case Managers & CSMs correctly into Supplemental	15.0 FTE \$1.77M	Some Case Managers and CSM's not currently coded to S&C.	
Shift additional cost of investment in 11-month teachers at certain schools	13.7 FTE \$1.44M	11-month teaching positions were used (instead of normal 10-month positions) as a retention strategy at Board Priority schools (Elevation Network), including McClymonds, Castlemont, Fremont. Shift cost of additional month (9%) into S&C.	
Shift cost of negotiated reductions of class size	27.5 FTE \$2.86M	Per agreement, schools with more than 90% unduplicated pupil percentage receive additional teachers for smaller class sizes. Shift cost of additional teachers into S&C	
Shift cost of class size reduction at some elementary	27.0 FTE \$2.81M	Shift to S&C cost of investment in class size reduction at schools with 1 or 2 cohorts K-3 that cannot fill projected 802 empty seats of increased class size in grades 4-5.	
Shift certain clerical positions into Supplemental Funding	22.7 FTE \$2.63M	Audit of work identified appropriate for funding in Supplemental as work is beyond base programming.	

Unrestricted Base - Enrollment Decline

Recommended Adjustment	FTE/\$	Unrestricted Base Details (Eliminations due to enrollment decline)	Impact
Reduction of Base-funded Assistant Principal positions	4.0 FTE \$580K	Based on shifts in enrollment at school sites, 23 Base APs earned based on enrollment (down from 26 in 21-22), while 17 APs awarded based on the Concentration AP formula (up from 13 in 21-22).	Reduction in FTE in Based funded FTE caused by the enrollment decline that is impacting the district. The impact of some of the AP reductions may be offset by the Equity Formula which will increase APs, potentially at other sites. See S&C - Adjustments to the Equity Formula .
Reduction in Teaching positions	28.3 FTE \$2.94M	Based on enrollment decline, positions including base teachers and prep teachers.	Reduction aligns with existing allocation formulas

Unrestricted Base - Strategic Reductions

Base

Recommended Adjustment	FTE/\$	Unrestricted Base Details (Strategic reduction to make room for priorities)	Impact
Reduction in deferred maintenance budget (approved in lieu of Cohort 3)	N/A \$2.0M	Reduce planned investment from General Fund into Deferred Maintenance out of initial \$5M commitment (in lieu of school consolidations)	Deep facilities needs will either not be addressed or be postponed based on a prioritization of urgency. Examples include furnace and window replacements, pool repair, roofing and flooring projects.
Eliminate vacancies (approved in lieu of Cohort 3)	22.6 FTE \$1.5M	Board action in lieu of school consolidations	Planned work will not be implemented, however, the work was not being implemented due to our inability to fill all vacancies.
Elimination of co-principals	2.0 FTE \$443K	End strategy of Co-Principals at Skyline and Fremont.	Skyline and Fremont to eliminate co-principal positions. Skyline traded a principal position for an assistant principal position and Fremont will transition to regular administrative structure in the upcoming year.
Payoff of State Loan with one-time funds	N/A \$2.1M	Funds committed (set aside) to cover ongoing payments for outstanding state loans.	Reduction of ESSER Available dollars for other investments.
Cost Avoidance from recommended FTE reductions	\$950K	Additional reduction generated by avoiding salary increases on reduced positions.	Reduction of positions provide upside and reduces the ongoing compensation expenditures for the District, recognizing that there are also coinciding reduction in services.

Central Office Reductions - Academic*

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Consolidate Behavioral Health and Attendance Office positions.	13 FTE \$1.7M	Merge multiple, singularly focused roles into one role focused on Multi-Tiered Systems of Support.	Reduction in positions to create 5 individualized positions aligned to each network. will be the focus of a new position within the Multi-Tiered Systems of Support strategy. Focus on positive school culture and attendance.
Decrease the staffing in Dept. of English Language Learner & Multilingual Achievement (2 FTE) Decrease Academic Innovation (1.4FTE) Shift in funding Office of Equity (.2FTE)	3.4 FTE \$412K	Instead of 7 specialists assigned to support 5 Networks, there will be 5 specialists assigned, 1 per Network.	Central and site-based staff are collaborating in service of college and career readiness. Increasingly, students are opting to defer or not go to college. It's imperative that we provide continuous and high-quality supports to our students as they venture into their post-graduation lives. Students are significantly more likely to attend and complete college if they have completed financial aid applications, which this initiative has successfully increased.
Decrease Research Assessment Data (RAD) staffing.	2.0 FTE \$385K	Supervision will be the responsibility of the Executive Director.	The assessment team can be structured differently so we can focus on bringing our services closer to school sites.

Central Office Reductions - Operations*

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Shift staffing positions into ESSER Funds based on major shift in workload based on COVID	0.5 FTE \$91K	Shift to more restricted resources given change in workload driving by COVID Supports.	No impact
Reduced training for central operational divisions. (included in non-labor total)	\$26K	CASBO and other organizations offer training on best practices to improve efficiencies and cost savings. There would be a reduction in these trainings for staff.	Less operational training for operations divisions that provide operational support to Custodial, Tech Services, and Nutrition Services
Tech Services: Reduction in software investments as we consolidate around unifying programs (included in non-labor total)	\$503K	Move to single communication platform and only pay for core platforms out of the general fund like i-Ready, Newsela, and other base offerings.	School sites will have less options for software and communications platforms as we consolidate around fewer platforms (eg. Parent Square). Some of the supplemental software programs will be funded by restricted funds.
Custodial Services: Shift in funding of Exec Dir (included in non-labor total)	0.2 FTE \$49K \$168K	Increased efficiency in ordering system to reduce waste at school site and over ordering that can happen at some schools and shift of position to RRMA to match reductions from \$3M in eliminations in 2019-20.	No net impact in current year as ESSER funding is paying for custodial supplies. As we implement new systems for custodial supplies and ordering costs will be redacted in ongoing funds.

Central Office Reductions - Financial Services*

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Reduce Business / Accounting Staffing	2.0 FTE \$264K	Reduce Staffing to support the retention of remaining positions	Less accounting staff and requirement to accelerate efficiencies and re-allocate tasks balanced with new higher level positions (currently recruiting).

Central Office Reductions - Talent*

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Reduce Human Resources Staffing	3.0 FTE \$520K	Reduce Staffing to support the retention of remaining positions	Increased workload of remaining positions. Work will need to be reallocated to remaining positions. The work includes substitute management, compensation and classification, teacher residency work and hr operations.
Shift staffing positions into EE Block Grant Funds based on board approved plan	2.0 FTE \$310K	Shift to more restricted resources given the block grant towards educator effectiveness. We are able to move our teacher positions that provide direct coaching support in the classroom to these funds.	No impact to operations. Opportunity cost of ability to use Educator Effective Grant funds for other purposes.

Central Office Reductions - Other

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Student Welcome Center (enrollment office) reorganization	2.0 FTE \$211K	Eliminate 2 FTE and redistribute responsibilities to remaining staff.	No impact on services to families.
Eliminate - Deputy General Counsel position	1.0 FTE \$266K	Eliminate unfilled position	Limited impact on essential services.
Eliminate - Mgr Publications	1.0 FTE \$119K	Eliminate Vacant Position	
Non-Labor Adjustments	\$6.6M	Reduce additional services and supplies to support the District's reductions in expenditures.	Reductions to investments in supplies, professional development, services, consultants, technology, subscriptions in central supply budgets

Central Office Reductions - Not Previously Listed

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Eliminate - Office of Sr. Business Officer	2.0 FTE \$154K	Eliminate 2 FTE and redistribute responsibilities to remaining staff.	No impact on services to families.
Eliminate - Community Schools & Student Services	1.0 FTE \$199K		Reductions in services
Eliminate - Counseling Services	3.0 FTE \$315K	Eliminate Vacant Position	Reductions in services
Labor Relations	1.0 FTE \$138K	Eliminate Vacant Position	Increased workload of remaining positions as we enter successor contract negotiations with all unions. The impacted work is responsiveness to grievances, the inability to maintain regular meetings with unions, delayed, skelly hearings and responses to union request for information and compliance with the EERA and other regulations.

Central Office Reductions - Not Previously Listed

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Special Education	2.0 FTE \$251K		Adjustment in services
Technology Services	1.0 FTE \$93K		Adjustment in services.
Fund 13 - Student Nutrition	2.0 FTE \$333K	Reorganization of Management Positions	Increased delays on the onboarding of child nutrition staff and less oversight over employee leaves.

Central Office Reductions - Non-Labor

Non-labor reductions across Central Office are summarized below.

Unrestricted Adjustments by Object	Sum of Amount
2105 Instraides Salaries - Site 910	\$4,705
4305 Custodial Supplies - Site 989	\$168,000
4310 School Office Supplies - Site 903 & 905	\$145,155
5220 Conference Expense - Site 918	\$10,000
5825 Consultants - Sites 905, 912, 933	\$165,484
5826 Professional/Contracted Srvc - Site 905	\$40,484
8980 Contributions - Site 600	\$3,822,159
Unrestricted Total	\$4,355,986

Restricted Adjustments by Object	Sum of Amount
1120 Teachers Salaries Stipends - Site 913	\$ 180,000.00
4200 Books-other/Textbooks - Site 909	\$266,000
4391 Carryover - Prior Year - Site 909	\$94,463
4391 Carryover and 4399 Unallocated - Site 922	\$200,000
4399 Unallocated - Sites 903, 909, 910, 912	\$1,475,724
5825 Consultants - Site 905	\$4,580
Restricted Total	\$2,220,767

Increases in S&C Funding Allow Shifts from Base



Increase in available ongoing S&C funding: **\$12.3M in 2022-23**

The increase in Supplemental & Concentration funds make it possible to fund positions that were historically funded through General Purpose Base (0000) but where the expenditures are supplemental to the Base program.

While, when combined with pre-existing funds, this allows for maintaining the positions shifted to Supplemental and Concentration funding, it prevents new investments to expand the supplemental supports at schools. See [slide with details of shifts](#).

S&C - Adjustments to Equity Formula

Recommended Adjustment	FTE/\$	Supplemental & Concentration Details (Adjustments to Equity Formula)	Impact
Creation of Equity APs	Increase 5.0 FTE \$725K	Using a tiering system with UPP percentages instead of enrollment, additional AP's allocated to schools with greater need.	Addition of administrator support at higher need schools that no longer meet the threshold for AP positions based on enrollment alone.
Increase in Case Managers and Community School Managers	Increase 9.0 FTE \$1.0M	Change in Equity Tier results in Increase of 2.5 FTE of case managers and 6.5 FTE of Community School Managers	Addition of case managers, Restorative Justice Facilitators, Community Schools Managers, and other high-impact student-facing positions at secondary schools to provide more student supports and allow these positions to shift to LCFF Supplemental & Concentration funding.
Elimination of clerical positions	Decrease 9.8 FTE \$659K	Net elimination of 9.7 FTE clerical positions linked to enrollment decline, change in tiering for schools and shifts in Equity Formula.	Reduction in clerical capacity at secondary schools as these allocations become student support roles that can be funded in LCFF Supplemental & Concentration.

S&C - Strategic Reductions and Enrollment Decline

Recommended Adjustment	FTE/\$	Supplemental & Concentration Details (Strategic Reductions and Enrollment Decline)	Impact
Reduction in Supplemental Allocation (approved in lieu of Cohort 3)	TBD FTE \$1.5M	In lieu of Cohort 3 school consolidations, Board approved reduction of \$65 per student out of \$850 per student supplemental allocation	School communities will determine what is reduced from reduced allocation
Eliminate vacancies (approved in lieu of Cohort 3)	\$186K	Board action in lieu of school consolidations	Planned work will not be implemented, however, the work was not being implemented due to our inability to fill all vacancies.
Reduction in FTE allocation due to enrollment decline	10.9 FTE \$1.1M	Reduction in LCAP for A-G, ELD and Newcomer based positions due declining enrollment	Reduction aligns with existing allocation formulas

Restricted - Strategic Reductions to support priorities

Recommended Adjustment	FTE/\$	Restricted Details (Strategic Reductions and Enrollment Decline)	Impact
Reduction in Supplemental Allocation from Restricted REsources	TBD FTE \$9.2M	Many restricted funds do not increase or do so slightly each year (e.g., Measure N, G1 and G). If increases are not sufficient to offset increased costs, reductions must be made (absent other funding). Salary increases are such a cost that is often not covered by restricted revenue increases.	Through normal budget process, schools will prioritize expenditures based on same funds but with updated costs. This will feel like a reduction to school sites because the positions they previously purchased will cost more. The amount of funding will mostly remain the same, unless the school has experienced an enrollment decline.

Final Review and Approval Recommendation - January 31, 2022

Honoring Local Decision-making

School Staffing Adjustments

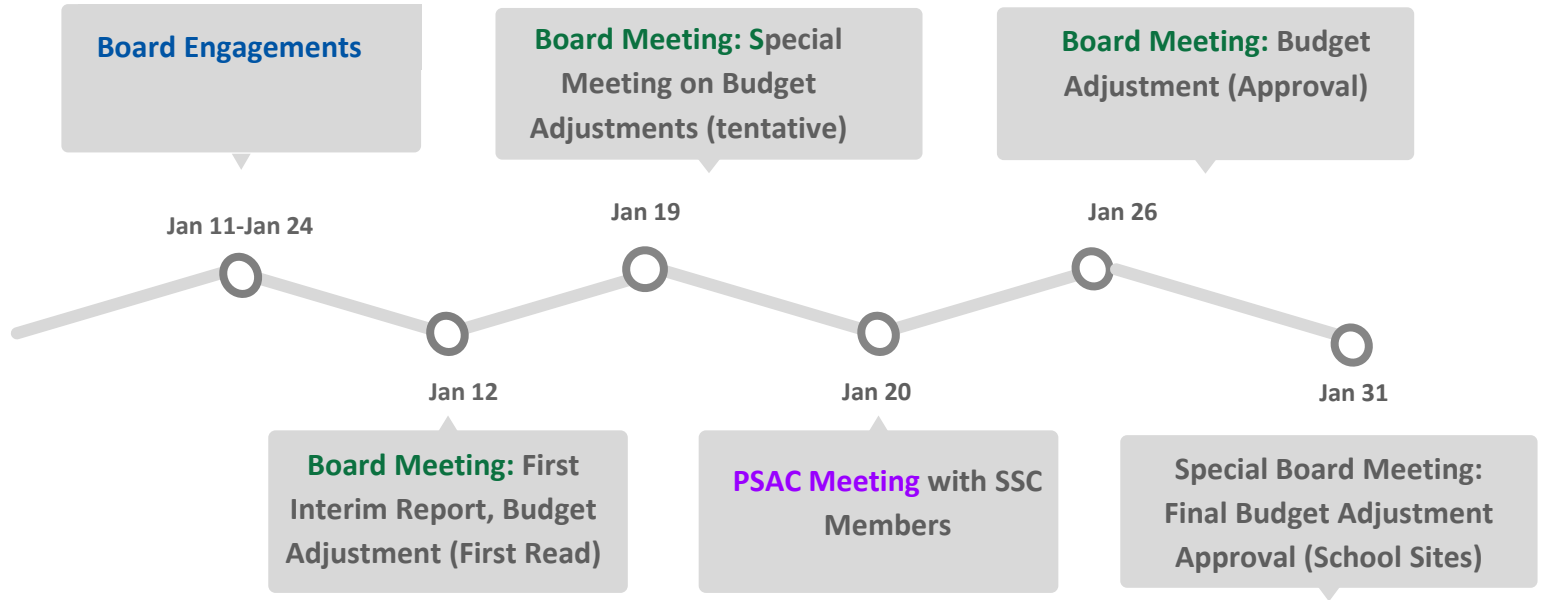
- Result of enrollment decline using existing allocation formulas
- Result of changes to Equity Formula with aggregate result of more staffing than would otherwise be allocated to support neediest students

School Funding Adjustments

- Schools prioritize spending locally to adjust to small reduction in Supplemental allocation (7.6%).
- Schools prioritize spending locally to adjust to higher staffing costs within 2021-22 Restricted allocation levels.

Note that many reductions were based on estimates that cannot be fully known until budget processes mentioned here are completed. Updates will continue.

Timeline



EVERY STUDENT THRIVES!



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

1000 Broadway, Suite 680, Oakland, CA 94607

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Phone: 510.555.5555 | Email: info@ousd.org

First Interim - Key Assumptions

OUSD Unaudited Actuals and 2021-22 Budget Assumptions - First Interim

Year	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)	5.07%	2.48%	3.11%
Statutory COLA	1.70%	2.48%	3.11%
Compounded COLA (Special Education and Community Colleges)	4.05%		
Enrollment	33,457	33,208	33,058
Attendance Used for Funding (Prior Year)	33,911		
Attendance (ADA)	33,911	30,551	30,413
Enrollment to ADA % *	101%	92%	92%
Unduplicated Pupil Count	77.4	79.22	81.23
Salary and Negotiated Increases Adjusted - OEA	2.5%		
Step & Column	1.3%	1.3%	1.3%
Health Benefit Assumptions **		11.0%	3.0%
Mandatories & Benefits - Certificated	5.63%	5.63%	5.03%
Mandatories & Benefits - Classified	11.83%	11.83%	11.23%
State Teachers Retirement System	16.92%	19.10%	19.10%
California Public Retirement System	22.91%	26.10%	27.10%
Total Mandatories & Benefits Certificated	22.55%	24.73%	24.13%
Total Mandatories & Benefits Classified	34.74%	37.93%	38.33%

* Note: The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911.

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



Resolution No. 2122-0030

Board Office Use: Legislative File Info.	
File ID Number	22-0243
Introduction Date	1/31/2022
Enactment Number	22-0225
Enactment Date	2-8-2022 CJH



Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Sondra Aguilera, Chief Academic Officer
Preston Thomas, Chief Systems and Services Officer

Meeting Date February 8, 2022

Subject School Consolidations for 2022-23 and 2023-24

Ask of the Board Approval by the Board of Education of Resolution No. 2122-0030 - School Consolidations for 2022-23 and 2023-24.

Background On January 12, 2022, the Board of Education (“Board”) adopted Resolution No. 2122-0026 - Quality Instruction and Student Supports, Adequate Staffing, Competitive Compensation, and Long-Term Fiscal Stability. That Resolution directed the Superintendent to present “a list of the school consolidations (i.e., closures or mergers) that can be reasonably implemented by Fall 2022 and/or Fall 2023” at the “soonest reasonable opportunity.” As part of that presentation, Resolution No. 2122-0026 directed the Superintendent to include an analysis of the projected ongoing financial impact of the proposed consolidations.

At a special meeting on January 31, 2022, staff proposed the following school consolidations:

- Six school closures for 2022-23: Brookfield Elementary, Carl B. Munck Elementary, Community Day School, Grass Valley Elementary, Parker (K-8), and Prescott Elementary. Students in these schools would be provided with Opportunity Ticket enrollment preference for enrollment in 2022-23. Welcoming schools have also been identified for each of these schools.
- Two school closures for 2023-24: Fred T. Korematsu Discovery Academy Elementary and Horace Mann Elementary. Students in these schools would be provided with Opportunity Ticket enrollment preference for enrollment in 2023-24. Welcoming schools have also been identified for each of these schools.

- Four school mergers occurring over 2022-23 and 2023-24: RISE Community Elementary to merge into New Highland Academy Elementary for 2022-23; Westlake Middle to relocate to the West Oakland Middle campus for 2022-23 and then merge into West Oakland Middle for 2023-24; Dewey Academy High and Ralph J. Bunche Continuation High to relocate to the Westlake Middle campus for 2022-23 and then merge Dewey into Bunche for 2023-24; and Manzanita Community Elementary to merge into Fruitvale Elementary for 2023-24. Students at Westlake, Dewey, Bunche, and Manzanita Community would be provided with Opportunity Ticket enrollment preference as outlined in the proposed resolution.
- Two grade truncations: Eliminate grades 6-8 at La Escuelita for 2022-23 and eliminate grades 6-8 at Hillcrest for 2023-24. Impacted students (grades 5-7) would be provided with Opportunity Ticket enrollment preference for enrollment as outlined in the proposed resolution. Welcoming schools have also been identified for each of these schools.

Staff presented details on the specific proposed consolidations as well as the basis for selecting the proposed consolidations. The presentation also included a financial analysis of the proposed consolidations (with the exception of the closure of Community Day School).

Discussion

The proposed Resolution, which was included as part of the January 31, 2022 item, would authorize the proposed consolidations. As the proposed consolidations would have additional impacts, the Resolution also delegates to the Superintendent decisions regarding the relocation of impacted Special Day Classes and licensed child development classes. Lastly, the proposed Resolution, consistent with Resolution No. 2122-0026, would direct the Superintendent to develop a proposal for how any newly available facilities shall be utilized for District purposes no later than May 2022.

Fiscal Impact

See details in the fiscal impact presentation.

Attachment(s)

- Resolution No. 2122-0030 - School Consolidations for 2022-23 and 2023-24
- Staff Memorandum
- School Consolidations Presentation
- Fiscal Impact Presentation

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

Resolution No. 2122-0030

School Consolidations for 2022-23 and 2023-24

WHEREAS, all students deserve safe schools with strong instruction and strong social-emotional supports—all things which require adequate staffing;

WHEREAS, underenrolled schools cannot support a sufficient number of staff to offer a strong instructional program nor can they properly serve as community schools;

WHEREAS, underenrolled schools also draw a disproportionate amount of resources to operate, which means that other, fully enrolled schools receive less revenue than they would otherwise, which negatively impacts these schools’ ability to properly serve as community schools and offer strong instructional programs;

WHEREAS, given that Measure Y will cover less than a quarter of the District’s \$3.4 billion in facility needs, the large number of sites increases the District’s deferred maintenance costs and spreads the District’s limited resources for deferred maintenance too thinly, which negatively impacts the District’s ability to maintain quality facilities for all students;

WHEREAS, the large number of sites increases the District’s operational costs (e.g., custodial, transportation, IT) and spreads the District’s limited resources for operations too thinly, which negatively impacts the ability to provide quality services to schools;

WHEREAS, as illustrated in the table below, other districts with a similar enrollment have significantly fewer schools and fewer teachers and other districts with a similar number of schools have significantly higher enrollment:

District	2020-21 Enrollment	2020-21 Number of Schools	2020-21 Average School Size	Enrollment/Teacher Ratio*
Fontana USD	35,461	45	788	19.2
Fremont USD	34,782	43	809	19.5
Fresno USD	69,709	100	697	20.5
Hayward USD	19,069	33	578	19.6
Riverside USD	39,443	47	839	20.8
Santa Ana USD	43,917	54	813	22.2
Stockton USD	33,943	56	606	27.3
Oakland USD	35,489	81	438	15.8

**Ratio calculated with 2019-20 enrollment and 2018-19 teacher FTE (latest available data).*

;

WHEREAS, although the Board of Education (“Board”) recently made approximately \$40 million in budget adjustments for 2022-23, the District’s long-term financial challenges remain, including the need to find revenue to cover anticipated increasing costs (e.g., pensions, special education) and provide compensation increases for many years into the future, especially given the current statewide labor shortage, competition from nearby districts, and the likelihood of significant inflationary pressures in the near future;

WHEREAS, similarly the one-time funding in response to the COVID-19 pandemic cannot address the District’s long-term financial challenges;

WHEREAS, without making such ongoing revenue available, the District cannot stay solvent, operate such a disproportionately high number of schools, and avoid making programmatic reductions that fundamentally undermine the ability of the District to operate and provide a basic level of instruction to all of its students, particularly those students with the highest needs;

WHEREAS, a decision this year (2021-22) to consolidate schools as provided in this Resolution may make the District eligible for \$10 million in unrestricted funding under Assembly Bill No. 1840 (“AB 1840”); and

WHEREAS, on January 12, 2022, the Board adopted Resolution No. 2122-0026 - Quality Instruction and Student Supports, Adequate Staffing, Competitive Compensation, and Long-Term Fiscal Stability, which directed the Superintendent, among other things, “to present the Board . . . a list of the school consolidations (i.e., closures or mergers) that can be reasonably implemented by Fall 2022 and/or Fall 2023.”

NOW, THEREFORE, BE IT RESOLVED, the Board hereby approves the closure of the following schools as detailed below:

For closure(s) at the end of the 2021-22 year:

- ~~— Close **Brookfield Elementary** (CDS: 01612596001663) at the end of the 2021-22 year.
Welcoming Schools: Rise Community/New Highland Academy; REACH; Madison Primary.~~
- ~~— Close **Carl B. Munck Elementary** (CDS: 01612596001697) at the end of the 2021-22 year.
Welcoming Schools: OAK; Burekhalter; Laurel; Allendale.~~
- Close **Community Day School** (CDS: 01612590106542) at the end of the 2021-22 year.
Welcoming Schools: Not applicable. Under state law, the county office of education would be required to provide instruction to these students.
- ~~— Close **Grass Valley Elementary** (CDS: 01612596001879) at the end of the 2021-22 year.
Welcoming Schools: OAK; Burekhalter.~~

- Close **Parker** (CDS: 01612596002091) at the end of the 2021-22 year.
Welcoming Schools (K-5): East Oakland Pride; Markham; OAK. Welcoming Schools (6-8): Frick; Elmhurst.

~~Close **Prescott Elementary** (CDS: 01612596002125) at the end of the 2021-22 year.
Welcoming Schools: Hoover; Martin Luther King Jr.~~

Pursuant to Board Policy 5116.1, all students currently enrolled in the non-terminal grades at these schools shall be provided with Opportunity Ticket enrollment preference for enrollment in 2022-23. If a student does not submit an enrollment preference before the student enrollment lottery is conducted, that student's enrollment preferences shall default to the associated Welcoming Schools (in order of proximity to the student's primary residence of record) and then to the closest grade-appropriate schools (in order or proximity to the student's primary residence of record).

For closure(s) at the end of the 2022-23 year:

- ~~Close **Brookfield Elementary** (CDS: 01612596001663) at the end of the 2021-22 year.
Welcoming Schools: Rise Community/New Highland Academy; REACH; Madison Primary.~~
- ~~Close **Carl B. Munck Elementary** (CDS: 01612596001697) at the end of the 2022-23 year.
Welcoming Schools: OAK; Burckhalter; Laurel; Allendale.~~
- ~~Close **Grass Valley Elementary** (CDS: 01612596001879) at the end of the 2022-23 year.
Welcoming Schools: OAK; Burckhalter.~~
- Close **Fred T. Korematsu Discovery Academy Elementary** (CDS: 01612590112813) at the end of the 2022-23 year.
Welcoming Schools: Esperanza; Madison Primary; Rise/New Highland; REACH.
- Close **Horace Mann Elementary** (CDS: 01612596001929) at the end of the 2022-23 year.
Welcoming Schools: Bridges; Global Family; Markham; Laurel; Allendale; Lockwood STEAM.

Pursuant to Board Policy 5116.1, all students enrolled in the non-terminal grades at these schools for 2022-23 shall be provided with Opportunity Ticket enrollment preference for enrollment in 2023-24. If a student does not submit an enrollment preference, that student's enrollment preferences shall default to the associated Welcoming Schools (in order of proximity to the student's primary residence of record) and then to the closest grade-appropriate schools (in order or proximity to the student's primary residence of record);

BE IT FURTHER RESOLVED, the Board hereby approves the full and complete merger of the following schools as indicated below:

- Merge **RISE Community Elementary** (CDS: 01612590110262) into **New Highland Academy Elementary** (CDS: 01612596001903) for the start of the 2022-23 year. Pursuant to Board Policy 5116.1, no students will be provided with Opportunity Ticket enrollment preference given that no students are moving to a new location.
- ~~Relocate **Westlake Middle** (CDS: 01612596057095) to 991 14th Street, Oakland, CA 96704 (West Oakland Middle campus) for the 2022-23 year, and then merge it into **West Oakland Middle** (CDS: 01612590115626) for the start of the 2023-24 year. Pursuant to Board Policy 5116.1, all students currently enrolled in grades 6 and 7 at Westlake Middle shall be provided with Opportunity Ticket enrollment preference for enrollment in 2022-23.~~
- ~~Relocate both **Dewey Academy High** (CDS: 01612590132688) and **Ralph J. Bunche Continuation High** (CDS: 01612590118653) to 2629 Harrison St., Oakland, CA 94612 (Westlake Middle campus) to be co-located for the 2022-23 year, and then merge Dewey into Bunche for the start of the 2023-24 year. Pursuant to Board Policy 5116.1, all students currently enrolled at both schools shall be provided with Opportunity Ticket enrollment preference for enrollment in 2022-23.~~
- ~~Merge **Manzanita Community Elementary** (CDS: 01612596002042) into **Fruitvale Elementary** (CDS: 01612596001838) for the start of the 2023-24 year. Pursuant to Board Policy 5116.1, all students enrolled in the non-terminal grades at Manzanita Community Elementary during 2022-23 shall be provided with Opportunity Ticket enrollment preference for enrollment in 2023-24.~~

BE IT FURTHER RESOLVED, the Board hereby approves truncating the grade spans of the following schools as indicated below:

- Reduce the grades offered at **La Escuelita** (CDS: 01612596096523) such that grades 6 through 8 will no longer be offered for the start of the 2022-23 year. Pursuant to Board Policy 5116.1, all students currently in grades 5, 6, and 7 will be provided with Opportunity Ticket enrollment preference for enrollment in 2022-23.
Welcoming Schools: Roosevelt Middle; West Oakland Middle; Westlake Middle.
- Reduce the grades offered at **Hillcrest** (CDS: 01612596001911) such that grades 6 through 8 will no longer be offered for the start of the 2023-24 year. Pursuant to Board Policy 5116.1, all students in grades 5, 6, and 7 during the 2022-23 will be provided with Opportunity Ticket enrollment preference for enrollment in 2023-24.
Welcoming Schools: Claremont; Montera.

If a student does not submit an enrollment preference before the student enrollment lottery is conducted, that student's enrollment preferences shall default to the associated Welcoming Schools (in order of proximity to the student's primary residence of record) and

then to the closest grade-appropriate schools (in order or proximity to the student's primary residence of record).

BE IT FURTHER RESOLVED, the Board hereby empowers the Superintendent to take all necessary action to effectuate the school consolidations and relocations delineated in this Resolution;

BE IT FURTHER RESOLVED, the Board hereby delegates to the Superintendent decisions regarding the relocation of Special Day Classes currently present at and/or students currently enrolled in all schools listed herein;

BE IT FURTHER RESOLVED, the Board hereby delegates to the Superintendent decisions regarding the relocation of students in licensed child development classes currently offered at all schools listed herein; ~~and~~

BE IT FURTHER RESOLVED, any funding received by the District pursuant to AB 1840 for the 2021-22 fiscal year shall be dedicated to academic and socioemotional learning supports for all students at the consolidated schools and at the Welcoming Schools identified herein, as well as for students needing such intervention at schools across the District based on the Black Students Thriving Indicators, and the Superintendent shall, within three months of the District receiving such funds, present the Board with a plan for consideration for how to spend such funds for these purposes over the next three years; and

BE IT FURTHER RESOLVED, consistent with Resolution No. 2122-0026, the Board directs the Superintendent to bring forward a proposal to the Board, no later than May 2022, for how the newly available facilities shall be utilized for District purposes.

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

Resolution No. 2122-0030

School Consolidations for 2022-23 and 2023-24

WHEREAS, all students deserve safe schools with strong instruction and strong social-emotional supports—all things which require adequate staffing;

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**Ratio calculated with 2019-20 enrollment and 2018-19 teacher FTE (latest available data).*

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WHEREAS, although the Board of Education (“Board”) recently made approximately \$40 million in budget adjustments for 2022-23, the District’s long-term financial challenges remain, including the need to find revenue to cover anticipated increasing costs (e.g., pensions, special education) and provide compensation increases for many years into the future, especially given the current statewide labor storage, competition from nearby districts, and the likelihood of significant inflationary pressures in the near future;

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NOW, THEREFORE, BE IT RESOLVED, the Board hereby approves the closure of the following schools as detailed below:

For closure(s) at the end of the 2021-22 year:

- Close **Community Day School** (CDS: 01612590106542) at the end of the 2021-22 year. Welcoming Schools: Not applicable. Under state law, the county office of education would be required to provide instruction to these students.
- Close **Parker** (CDS: 01612596002091) at the end of the 2021-22 year. Welcoming Schools (K-5): East Oakland Pride; Markham; OAK. Welcoming Schools (6-8): Frick; Elmhurst.

Pursuant to Board Policy 5116.1, all students currently enrolled in the non-terminal grades at these schools shall be provided with Opportunity Ticket enrollment preference for enrollment in 2022-23. If a student does not submit an enrollment preference before the student enrollment lottery is conducted, that student’s enrollment preferences shall default to the associated Welcoming Schools (in order of proximity to the student’s primary

residence of record) and then to the closest grade-appropriate schools (in order or proximity to the student's primary residence of record).

For closure(s) at the end of the 2022-23 year:

- Close **Brookfield Elementary** (CDS: 01612596001663) at the end of the 2022-23 year. Welcoming Schools: Rise Community/New Highland Academy; REACH; Madison Primary.
- Close **Carl B. Munck Elementary** (CDS: 01612596001697) at the end of the 2022-23 year. Welcoming Schools: OAK; Burckhalter; Laurel; Allendale.
- Close **Grass Valley Elementary** (CDS: 01612596001879) at the end of the 2022-23 year. Welcoming Schools: OAK; Burckhalter.
- Close **Fred T. Korematsu Discovery Academy Elementary** (CDS: 01612590112813) at the end of the 2022-23 year. Welcoming Schools: Esperanza; Madison Primary; Rise/New Highland; REACH.
- Close **Horace Mann Elementary** (CDS: 01612596001929) at the end of the 2022-23 year. Welcoming Schools: Bridges; Global Family; Markham; Laurel; Allendale; Lockwood STEAM.

Pursuant to Board Policy 5116.1, all students enrolled in the non-terminal grades at these schools for 2022-23 shall be provided with Opportunity Ticket enrollment preference for enrollment in 2023-24. If a student does not submit an enrollment preference, that student's enrollment preferences shall default to the associated Welcoming Schools (in order of proximity to the student's primary residence of record) and then to the closest grade-appropriate schools (in order or proximity to the student's primary residence of record);

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Welcoming Schools: Roosevelt Middle; West Oakland Middle; Westlake Middle.

- Reduce the grades offered at **Hillcrest** (CDS: 01612596001911) such that grades 6 through 8 will no longer be offered for the start of the 2023-24 year. Pursuant to Board Policy 5116.1, all students in grades 5, 6, and 7 during the 2022-23 year will be provided with Opportunity Ticket enrollment preference for enrollment in 2023-24.

Welcoming Schools: Claremont; Montera.

If a student does not submit an enrollment preference before the student enrollment lottery is conducted, that student's enrollment preferences shall default to the associated Welcoming Schools (in order of proximity to the student's primary residence of record) and then to the closest grade-appropriate schools (in order of proximity to the student's primary residence of record).

BE IT FURTHER RESOLVED, the Board hereby empowers the Superintendent to take all necessary action to effectuate the school consolidations and relocations delineated in this Resolution;

BE IT FURTHER RESOLVED, the Board hereby delegates to the Superintendent decisions regarding the relocation of Special Day Classes currently present at and/or students currently enrolled in all schools listed herein;

BE IT FURTHER RESOLVED, the Board hereby delegates to the Superintendent decisions regarding the relocation of students in licensed child development classes currently offered at all schools listed herein;

BE IT FURTHER RESOLVED, any funding received by the District pursuant to AB 1840 for the 2021-22 fiscal year shall be dedicated to academic and socioemotional learning supports for all students at the consolidated schools and at the Welcoming Schools identified herein, as well as for students needing such intervention at schools across the District based on the Black Students Thriving Indicators, and the Superintendent shall, within three months of the District receiving such funds, present the Board with a plan for consideration for how to spend such funds for these purposes over the next three years; and

BE IT FURTHER RESOLVED, consistent with Resolution No. 2122-0026, the Board directs the Superintendent to bring forward a proposal to the Board, no later than May 2022, for how the newly available facilities shall be utilized for District purposes.

PASSED AND ADOPTED on February 8, 2022, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: Student Director Natalie Gallegos Chavez

PREFERENTIAL ABSTENTION: Student Director Samantha Pal

PREFERENTIAL RECUSE: None

AYES: Aimee Eng, Shanthi Gonzales, Vice President Benjamin "Sam" Davis

NOES: VanCedric Williams, Mike Hutchinson

ABSTAINED: Clifford Thompson



RECUSED: None

ABSENT: None

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 February 8, 2022.

Legislative File	
File ID Number:	22-0243
Introduction Date:	1/31/2022
Enactment Number:	22-0225
Enactment Date:	2-8-2022 CJH

OAKLAND UNIFIED SCHOOL DISTRICT	
	2-9-2022
Gary Yee President, Board of Education	
	2-9-2022
Kyla Johnston-Trammell Superintendent and Secretary, Board of Education	



Legislative File ID #22-0243

Staff Report

January 31, 2022

On January 12, 2022, the OUSD School Board passed Resolution 2122-0026, directing the Superintendent to provide the School Board with recommendations for school consolidations. The resolution highlighted reasons for this direction: declining enrollment, budgetary concerns spanning many years, operating many more schools compared to similarly sized CA Districts and as a result, spreading our resources thinly across many sites. Moreover, the resolution emphasized the on-going dilemma of needing to make budgetary reductions in order to pay OUSD Staff a competitive salary.

The areas reviewed in this recommendation are meant to highlight many data sets to consider while making a life impacting decision- which school sites will be recommended for closure, merger, or a grade configuration. The multiple data sets presented are meant to raise critical questions for deliberation, including considering the unintended consequences possible in such a decision.

The school sites recommended for closure, merger with another school site, or a grade configuration change are based on a review of key data points forming the framework of Sustainability, Quality, and Equity. An emphasis is placed on Sustainability which is defined largely by enrollment trends and Live/Go Data, among other indicators of building a sustainable school system.

The recommendation table is included to provide details about the phase for implementation, the specific school site, the change that is recommended, identification of the possible Welcoming School and the distance to the possible new school, and evidence of specific special education program planning.

The implementation section provides a description of a Welcoming School, case management to support students, families and staff as well as specific investments to support Black Thriving students and their families, and a Redesign School. Additionally, the asset management process and the need to create updated budget information for schools that receive new students are key implementation factors that are highlighted.

Lastly, there is a methodology section that provides background for how the recommendations were formed and the multiple data sets that informed this recommendation. Each school identified for a possible change is included in the rationale section and provides highlights for key data regarding the school site.



Recommendations

Phase	School	Change Details	Primary Welcoming Schools	Distance from Primary Welcoming Schools	Special Day Class (SDC) Education Plan
PHASE 1 Implementation: 2022-2023					
1 2022- 2023	Prescott 107 students 16 CDC District 3	Closure	Hoover MLK + CDC	Hoover 2.2 mi MLK 1.1 mi	No SDC
1 2022- 2023	Carl Munck 180 students +36 SDC 32 CDC District 6	Closure Hintil- Laurel CDCs combining= 108 students (temporary)	OAK Burckhalter Laurel Allendale	OAK 3.8 mi Burckhalter 2.7 mi Laurel 1.7 mi Allendale 2.3 mi	Extensive Support Needs/ Inclusion to Mental Health hub at OAK 2 SDC Laurel
1 2022- 2023	Parker, K-8 205 students +10 SDC 6-8 District 6	Closure	K-5: 129 students EOP Markham OAK 6-8: 76 students Frick Elmhurst	EOP .8 mi Markham .9 OAK 1.3 Frick 1.2 mi Elmhurst 1.6 mi	Elmhurst
1 2022- 2023	Brookfield 154 students +40 SDC 32 CDC District 7	Closure	RISE/NHA Reach Madison Primary- Possible Preschool Esperanza Stonehurst CDC	RISE/NHA 1.7 mi Reach 2 mi MPA 1.3 mi Stonehurst 1.3 mi	2 at RISE/NHA 2 at Esperanza
1 2022- 2023	RISE/New Highland 178/272 students District 7	Merge RISE and New Highland Close RISE CDS Code	N/A	N/A	N/A
1 2022-	Grass Valley 133 students	Closure	OAK Burckhalter	OAK 2.9mi Burckhalter 3.9mi	3 Mild Moderate La Escuelita 2 Moderate SDC



Phase	School	Change Details	Primary Welcoming Schools	Distance from Primary Welcoming Schools	Special Day Class (SDC) Education Plan
2023	+65 SDC District 7				Acorn/EnCom
1 2022- 2023	La Escuelita 6-8 grades only 92 students +13 SDC District 2	Truncate La Escuelita 6-8 grades	6-8: Roosevelt West Oakland Middle	Roosevelt 1.5 mi West Oakland Middle 1.7 mi	Roosevelt 6-8
1 2022- 2023	Westlake 263 students +36 SDC Newcomer program District 3	Merge with West Oakland Middle 22-23- Co-location and Design Year 23-24 Fully Merged Site	N/A	West Oakland Middle 1.7 mi	3 Mild Moderate SDCs and one Extensive Support Needs SDC merged onto one campus, which is commensurate with other middle schools.
1 2022- 2023	Ralph J. Bunche 83 students District 3	Move to Westlake 22-23- Co-location and Design Year Merge with Dewey: 23-24 Fully Merged Site	N/A	Westlake Campus 1.7 mi	Programming moves to Westlake
1 2022- 2023	Dewey Academy 121 students District 2	Move to Westlake 22-23- Co-location and Design Year Merge with Bunche: 23-24 Fully Merged Site	N/A	Westlake Campus 1.5 mi	Programming moves to Westlake
1 2022- 2023	Community Day School 9 students District 6	Closure	Refer students to Alameda County Program	N/A	N/A



Phase	School	Change Details	Primary Welcoming Schools	Distance from Primary Welcoming Schools	Special Day Class (SDC) Education Plan
PHASE 2: Implementation 2023-2024					
2 2023- 2024	Horace Mann 179 students District 4	Closure	Bridges Global Markham Laurel Allendale Lockwood	Bridges 0.6 mi Global 1.1 mi Markham 1.7 Laurel 2.0 mi Allendale 1.4 mi Lockwood 1.3 mi	No SDC
2 2023- 2024	Manzanita Community School 316 students +39 SDC District 5	Merge with Fruitvale	N/A	Fruitvale 0.9 mi	Move 2 classes to TCN/ICS
2 2023- 2024	Korematsu Discovery Academy (KDA) 187 students +26 SDC District 7	Closure	Esperanza Madison Primary Rise/New Highland Reach	Esperanza 0 mi Madison Primary .8 mi Rise/New Highland 1.3 mi Reach 1.2 mi	Mild Moderate program remains
2 2023- 2024	Hillcrest 6-8 only 93 students District 1	Truncate grades 6-8	Claremont Montera	Claremont 1.8 mi Montera 2.8 mi	Add K-5 Special Education Programming Add TK



Summary

The tables below provide the following summaries:

- Consolidations by District, 1-7;
- Demographic information for each recommended school consolidation; and
- Live/Go Data for each recommended school consolidation.

Summary of Consolidations by Board Member District

District 1	Hillcrest 6-8 grades
District 2	La Escuelita 6-8 grades, Dewey Academy
District 3	Prescott, Westlake/West Oakland Middle School, Ralph J. Bunche
District 4	Horace Mann
District 5	Manzanita Community School
District 6	Carl Munck, Parker, Community Day School
District 7	Brookfield, Grass Valley, Rise/New Highland, Korematsu Discovery Academy

School Consolidations Demographics in %

Phase	Consolidation	AA	Lat	Asian	White	Pac Is.	Multi	Other	SpEd	ELL	UPP
1	Prescott 107 students District 3	59	28	3	2	1	3	4	8	21	91
1	Carl Munck 180 students 36 SDC District 6	46	25	4	7	4	9	5	24	44	72
1	Parker, K-8 205 students + 10 SDC 6-8 District 6	52	36	0	3	7	1	1	11	33	97
1	Brookfield 154 students 40 SDC District 7	22	58	4	4	5	2	5	23	49	95



Phase	Consolidation	AA	Lat	Asian	White	Pac Is.	Multi	Other	SpEd	ELL	UPP
1	RISE/ New Highland 178/272 students District 7	25	65	3	1	3	0	3	8	56	98
1	Grass Valley 133 students + 65 SDC District 7	60	28	2	2	0	5	3	34	14	84
1	La Escuelita 394 students TK-5: 289 Middle School: 92 + 13 SDC 6- 8 District 2	14	54	18	6	1	5	2	9	50	98
1	Westlake 263 students + 36 SDC Newcomer program District 3	44	31	11	4	0	7	3	23	25	94
1	Ralph J. Bunche 83 students District 3	45	30	3	3	1	0	18	18	13	90
1	Dewey Academy 121 students District 2	29	49	8	4	0	5	5	14	27	91
1	Community Day School 9 students District 6	77	23	0	0	0	0	0	15	0	97
2	Horace Mann 179 students District 4	23	60	0	2	2	5	8	9	48	98



Phase	Consolidation	AA	Lat	Asian	White	Pac Is.	Multi	Other	SpEd	ELL	UPP
2	Manzanita Community School 316 students + 39 SDC District 5	19	60	12	1	1	3	4	21	52	97
2	Korematsu Discovery Academy (KDA) 187 students + 26 SDC District 7	16	73	3	0	3	1	4	18	54	96
2	Hillcrest 6-8 93 students District 1	8	8	17	44	0	18	5	8	1	95
	Average	36	42	6	6	2	4	5	16	32	93



School Live/Go and Demand Rate*

Phase	Consolidation Projected students	School Live/Go	Demand Rate	Total # of students in attendance area	Total # that attend neighborhood school
1	Prescott 107 students District 3	48%	38%	197	52
1	Carl Munck 180 students 36 SDC District 6	6%	71%	173	11
1	Parker, K-8 205 students + 10 SDC 6-8 District 6	65%	9.4%	449	64
1	Brookfield 154 students 40 SDC District 7	57%	56%	549	114
1	RISE/ New Highland 178/272 students District 7	43% 49%	32% 55.8%	878	NHA: 145 RISE: 78 AWE: 115 EnCom:118
1	Grass Valley 133 students + 65 SDC District 7	22%	60%	272	46
1	La Escuelita** 394 students TK-5: 289 Middle School: 92 + 13 SDC 6-8 District 2- *Does not include MS	23%	35%	124	43
1	Westlake 263 students + 36 SDC Newcomer program District 3	44%	49%	740	127
1	Hillcrest**	77%	81.9%	76	69



Phase	Consolidation Projected students	School Live/Go	Demand Rate	Total # of students in attendance area	Total # that attend neighborhood school
	6-8 93 students District 1- *Includes 6-8				
2	Horace Mann 179 students District 4	54%	48.6%	645	113
2	Manzanita Community School 316 students + 39 SDC District 5 SEED	43%	42.7%	826	MCS: 156 SEED: 134
2	Korematsu Discovery Academy (KDA) 187 students + 26 SDC District 7	49%	26.9%	670	282 KDA: 108 Esperanza: 174
	Average	45%	47%	N/A	N/A

*Alternative Education not included in Live/Go Data



Sequence of Recommendations

Phase 1: Implementation in school year 2022-2023

Phase 1 includes closures of 4 Elementary schools, 1 K-8 school, and the District's community day school; mergers of 2 Middle Schools, 2 Elementary schools, a grade truncation, a redesign of 2 elementary schools, a redesign of Alternative Ed programs into regional hubs, including the merger of two programs on a shared site.

Closures	Brookfield, Carl Munck, Prescott, Grass Valley, Parker, and Community Day School effective Fall 2022.
Mergers	Merge RISE and New Highland (in progress) effective Fall 2022; Merge Westlake and West Oakland Middle School (WOMS) on the WOMS campus for a co-location and redesign year (22-23), fully merged by Fall 2023; Merge Bunche and Dewey on the Westlake campus for a co-location and redesign year (22-23), fully merged by Fall 2023.
Grade Truncation	La Escuelita grades 6-8 effective Fall 2022.

Phase 2: Implementation in school year 2023-2024

Phase 2 includes closure of 2 elementary schools, 1 merger and 1 grade truncation.

Closures	Horace Mann and Korematsu Discovery Academy, effective Fall 2023.
Mergers	Merge Manzanita Community School and Fruitvale on Fruitvale campus, effective Fall 2023.
Grade Truncation	Hillcrest grades 6-8 effective Fall 2023



Implementation

School communities are the heart of every school. A change as impactful as a school closure, merger, or change in grade configuration is undoubtedly difficult and painful. Our school District has made decisions to close schools, merge schools and change grade configurations in the past and implementing those changes revealed strengths and challenges in our planning. School communities undergoing a change must be supported to honor their changing school and be hopeful about their future school.

We are approaching implementation after a school change differently by adjusting our plans to address our previous challenges. The proposed school changes take place where a high percentage of African American and Latino students attend. While we do not deny these changes are difficult and painful for African American and Latino families, we aim to build improvements in school environment and academic outcomes through these changes.

The experience for families who attend a closing school, a school that is merging, or a school where the grade configuration is changing must be personable, intentional and caring. The section below describes the vision for implementing changes: Welcoming Schools; Case Management of students, families and school staff, and Redesign Schools.

Welcoming Schools

“Welcoming Schools” are intended to intentionally plan for students and families that will be new to the school. Schools that are identified as Welcoming Schools will have three areas of focus to support the transition of students, families and staff: 1) Site-based case management and welcoming activities, including rituals and routines for orientation and positive culture-building; 2) Professional Development on inclusive school culture and accelerated learning and 3) Facilities improvements to create a welcoming school environment. Families will engage in case management with site and district staff to ensure a smooth transition process.

Specific investment for Welcoming Schools for Prescott, Carl Munck, Grass Valley, Parker, Westlake

Infrastructure Investments	Technology Upgrades Literacy Investments Facility Upgrade Assessment
Targeted Investments	Site Based Reparations Committee (SBRC) Black Thriving Indicator Investments Recruitment & Retention Investments Community School Investments
Universal Investments	Black Thriving Fund Investment Site-Allocated Mini Grants (SPSA)



Transition to Welcoming Schools

Action	Cost
Create Welcoming Schools : Convene cross-stakeholder welcome teams to plan for students transferring from closed site. Develop “Welcome to School” plans for student support through transition.	Approx \$25,000 per Welcoming School for stipends and hourly pay for participants + food, childcare, and translation for meetings
Ongoing professional development and support sessions for leaders of Welcoming Schools	Provided by OUSD staff (cross-departmental effort) and Community Based Organizations
Facilities improvements at Welcoming Schools to create a welcoming environment	TBD- Possible funding sources AB 1840 and Measure Y
Case manage students and families for enrollment to a Welcoming School or use of Opportunity Ticket	Case management provided by Welcome Center , Office of Equity and Office of Continuous Improvement
Pay teachers and staff to pack and unpack prior to the move date.	Approx \$15,000
Move furniture and materials from closing site to Welcoming Schools or warehouse. Moving supplies are provided 2 weeks prior to the move date.	Approx \$15,000 for contract with moving company
<p>On-going Investments</p> <p>Case Management Personnel assigned year-long. Professional Learning for Staff on building relationships, building school teams, and working together through changes.</p>	<p>Case Manager salary Professional Learning Black Thriving Students and Families Investments</p>

Merging Schools

When there is a proposal for school sites to merge, the below actions will be implemented to support the school communities joining and creating a newly formed vision and instructional program. When schools merge, they are supported through a redesign process to reimagine their school communities as one. To



do this important work, a Design Team is formed from members of the school communities. The redesign actions are also described below.

Action	Cost
Convene a cross-stakeholder design team for vision and design work of merged school	Approx \$35,000 stipends and hourly pay for participants + food, childcare, and translation for meetings
Provide regular professional development and support sessions for design leaders	Provided by OUSD staff (cross-departmental effort) and Community Based Organizations
Move furniture and materials from closing site to new merged site, if applicable	Approx \$15,000 for contract with moving company
Pay teachers to pack and unpack, if applicable	Approx \$15,000
Facilities work: new keys and signage, repairs and upgrades as needed	\$15,000-\$300,000 depending on scope of work

Case Management of Opportunity Ticket and School Placements

The way our families feel they are supported as they go through a school change must be personable and caring. Based on past enrollment trends after there is a decision to make changes to a school, we assume, on average, 85% of students will return to an OUSD school after a closure or merger. This trend signals the amount of District staff that will be needed to implement a school change and the professional knowledge each staff member will need to have regarding the technical changes and the emotional support and relationship skills they will need to draw from so families have a caring experience to enroll their child in a Welcoming School.

The process for implementing and supporting families involve these key steps:

- Every student in a non-terminal grade will receive the Opportunity Ticket enrollment priority.
- Student Welcome Center (SWC) staff will individually reach out to two groups of families:
 - Current families in non-terminal grades at the closed schools
 - Families who applied to a closed school and it’s the only school on their application (and possibly families who listed one of these schools first on their application)
- Further details for current families at closing schools:
 - SWC staff will try to contact each family by phone at least 3 times
 - We are filling out an application for every student at the closing schools who will need a new school, so that they are part of the lottery and receive an offer on March 10.
 - The 3 schools closest to the family’s address would be on the application
 - This will guarantee a spot at a nearby school for every student
 - When staff reach out, they’ll ask families if they would like to change their list of



schools and/or re-rank schools

- Staff from the closed schools would also be asked to support outreach to students to complete enrollment applications. Extended contract hours could be available.
- Additionally, the attendance boundaries for consolidated schools will need to be redrawn.
 - This process would begin with a demographic/mapping analysis of residential locations and school locations.
 - This analysis would then lead to proposals that are brought forward for community and Board feedback.
 - Board approval on the updated boundary lines should occur by August at the latest.

Case Management of Staff at Consolidated Schools

Our school staff love their school communities. We recognize the sense of loss our staff will feel as a result of any school change. The way we support our staff as they experience a significant school change must show our staff members that we care about their future success in their new schools and we care about them as people. We have learned that on average, 91% of staff return to teach in OUSD although there was a change at their specific school.

The way we will care for our staff includes the following key elements:

- Staff at all impacted sites will receive personalized, one on one support from Talent to 1) understand the rights and responsibilities embedded in the consolidation process; 2) explore options for transfer as a member of the Talent Pool, and 3) understand the classified bumping process and the rights embedded within related to classification and permanency status.
- The goal of the support HR will provide is to 1) support staff in the close/merge process; 2) connect staff with needed resources and information; and 3) retain staff in the district to reduce vacancies overall. Our goal is to meet individually with all staff at impacted sites and to be available 3-5 times over the course of the spring semester on site for initial, ongoing and follow up support.

Redesign Schools

The Redesign Process will be implemented to support schools that are recommended for a school merger to support programmatic and operational visioning. Additionally, a school may be recommended for redesign to improve the outcomes of the school program.

A Design Team is formed by members of the school community to reimagine the school vision, values, mission; strategies, practices and process; and implementation, priorities and communication. The design team is a cross-stakeholder team of students, staff, parents, and community. The design process is grounded in the framework of Equity by Design, centering the design work on the needs of our most marginalized students. Design teams will work through a scope and sequence following the Experiential Learning Cycle for adults divided into three modules: 1) Affective and Imaginal; 2) Conceptual and Practical; and 3) Practical. Each module has key milestones and benchmark activities that lead the school community through a process of thoughtful analysis and strategic planning. Some example milestones include a Community Asset Map, School Graduate Profile, and Collaboration Framework.

Modules are developed and delivered by department teams and aligned to OUSD's Vision and Graduate Profile.

A school may be recommended to implement the Redesign Process to improve the outcomes of the school program.



Action	Cost
Convene a cross-stakeholder design team for development of schoolwide vision, mission, values aligned to OUSD Strategic Vision	Approx \$35,000 stipends and hourly pay for participants + food, childcare, and translation for meetings
Provide regular professional development and support sessions for design leaders	Provided by OUSD staff (cross-departmental effort) and Community Based Organizations

Programmatic Considerations: Special Education, Dual Language, and Early Childhood

Special Education

Primarily self-contained Special Education programs (sometimes referred to as Special Day Classes) are located at the majority of OUSD schools to serve the needs of learners with disabilities. These programs are assigned to campuses on the basis of a number of factors, which include: analysis of students' neighborhood schools; percentage of students with disabilities across campuses; mirroring of general education feeder patterns to the extent possible; and specialized program factors (such as the expansion of dual language Special Education offerings).

If a school is recommended for closure or merger, the Special Education Department will work closely with network leadership to move specialized programs to other OUSD campuses based on the guiding factors indicated above. Special Education programs should only move in full grade level continuums (e.g. a K-2 and 3-5 class for elementary schools) to ensure students with IEPs are not required to change campuses at a time when students without IEPs would not be asked to move. The Department will also ensure that inclusive Specialized Academic Instruction positions and related services professionals' assignments are modified to meet the needs of learners with IEPs in the general education setting at each campus.

Dual Language

While not typically an OUSD practice, it is not uncommon for dual language immersion (DL) programs to exist as a strand within a larger school in other districts, similar to how an academy or pathway functions within a high school. At the same time, it is critical to acknowledge that there are many challenges to running a school with more than one type of language program including equity across program type, maintaining a unified school vision and culture, curricular coherence, and operations. Careful consideration of these challenges will be important in both making the decision and in designing around the final decision so that all students have access to high quality options whether they are enrolled in a DL program or not.

Following are three scenarios for our dual language programs currently on shared campuses and the pros, cons and considerations for each: a) maintain two independent schools on shared campuses; b) consolidate both schools into one DL program; c) maintain two language programs under one school



administration. These scenarios are for the purpose of discussion and debate for determining whether and how to merge a DL with a non-DL program while maintaining program quality and equity for all students.

Early Childhood

Preschool programs are currently in 14 Elementary schools throughout OUSD. The remaining preschool programs are in Child Development Centers. An important consideration when discussing a closure or merger is the licensing requirements a classroom must meet. The process for licensing a classroom to serve Early Childhood students takes 6-8 months. Adequate planning and coordination is needed so families can access these high quality classrooms because families who access preschool programs connected to Elementary sites have a greater chance of continuing their TK-5 at the site where they began in preschool. Therefore, establishing PreK-5 continuums should be a priority when looking at possible closure or mergers at Elementary school sites.

Creating Updated Budget 1-Pagers for Welcoming Schools

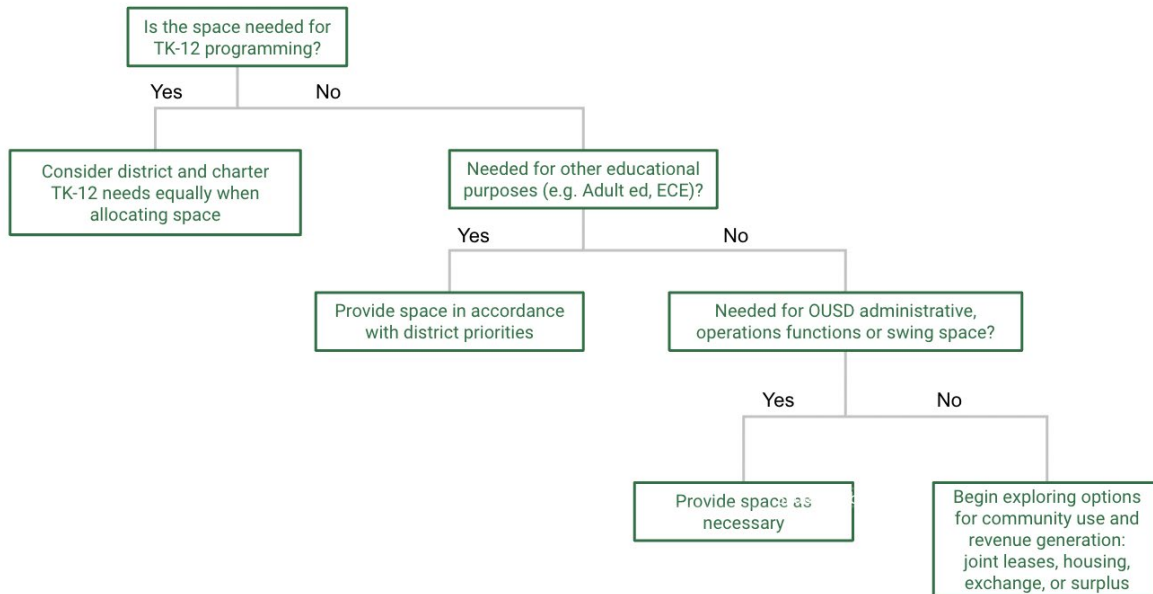
Welcoming Schools will be supported to identify investments that will provide wrap-around services to their incoming students. Once students from a school site that is closing, merging, or implementing a grade configuration change have completed the Opportunity Ticket process and are assigned to their Welcoming School, the school site Budget One-Pager will be updated to reflect an adjusted budget based on new enrollment figures.

Asset Management Process

The goal of OUSD's strategic vision is to create "a Full Service Community School District that serves the whole child, eliminates inequity, and provides each child with excellent teachers every day." To this end, school facilities must not only be high quality learning environments, but also support a variety of wrap-around services and community-based activities. If a decision is made to implement a school closure or merger, the Asset Management Process will be implemented so that buildings within our communities are utilized to provide the services needed in the Oakland Community.

In alignment with the district's strategic plan, "the physical assets of the Oakland Unified School District shall be managed and maintained as a system to provide safe, secure, healthy, and technology ready learning environments for students in Oakland's publicly funded schools. The district shall also use its properties to realize unrestricted revenue to support programs and services for district students."

The Asset Management Policy (BP7350) also states the priority order for how we use our facilities assets. In consideration of the use of OUSD facilities assets, the District follows its assessment management policy and the following considerations.



The timeline for each decision on the use of a vacated site is dependent on the decision for the use of the site (e.g District use or lease to community partner, etc.). More information on timing will be provided in May when a more detailed Asset Management presentation will be presented to the board.

Potential options for using vacated property for housing will be dependent on the Board’s direction to use vacated facilities for workforce housing. Considerations for using OUSD facilities for workforce housing are listed in the 2021 Asset Management Report, section 6.



Methodology

Key data used to form the recommendations on school consolidations include both current and past analysis on key aspects of our District. Analysis of facilities, capacity and optimal location provides a discussion on a possible footprint for where our schools are located in regards to where the majority of our population resides. The recent School Services analysis provides an evaluation of how many schools we operate against how many students we serve and the unintended consequences this ratio has on our District services to school sites. The analysis of sufficiently sized schools allows for us to examine the size our schools need to be in order to provide the services and programs our school communities want in their schools. Optimal enrollment based on facilities is a review of new information that has been collected to map the number of classrooms in each of our schools and then provides the possible enrollment a school facility can hold based on that inventory. Lastly, the framework of Sustainability, Quality and Equity examines multiple data factors of a school community, aiming to provide data that should be considered, scrutinized and discussed. Making a decision to close a school, suggest a school merger, or change the grade configuration of a school must be based on data and a rich conversation in order to make the best possible decision within a set of complex and historic issues.

Analysis of Facility Capacity and Optimal Location

On November 14, 2018, there was a presentation to the OUSD Board of Education sharing both a facility capacity analysis, identifying the minimum number of schools needed in each region of the city, and a location allocation analysis of the location of schools OUSD should operate, based on where students were projected to live in the City of Oakland.

This analysis revealed that we operate too many school sites based on current and projected enrollment. In four of the five regions of the city (Central, East, Northeast, and West) there was found to be a surplus of schools, based on unused seat capacity in existing facilities. The largest surplus of seats was found in the East region and in Elementary schools. Additionally, the analysis revealed that we mostly operate schools near optimal locations. The analysis provided the minimum number of schools needed in each region of Oakland and identified facilities that could be considered for school consolidations because they are located farther from an optimal location. File ID #18-2365.

School Services Analysis-Central Office Support for Schools

On December 15, 2021 School Services of California presented to the Board of Education their review of OUSD's organizational structure and staffing in the Finance Division, the Talent Division, and the Information Technology Services Department.

A key finding of this report highlights how the district's high number of schools relative to its enrollment has a significant impact on both the central office structures and the quality of supports that are offered to school sites. "The number of schools served also has an impact on the staffing required to deliver services directly to school programs." If the district consolidates the number of schools the district manages, this action will allow for further reorganization and redesign of the central office that could provide additional savings and an improvement of the services offered to our schools. File 21-3064

Analysis of Sufficiently Sized Schools

On May 29, 2018, the analysis entitled The Cost of Quality Community Schools was shared with the OUSD Board of Education. This analysis examined the size (enrollment) of a school relative to the number of community schools positions a school could sustain based on their revenue. Resolution 3150 provides



guidance as to how schools should be funded and implementing that policy resulted in the creation of funding formulas.

Categories of school service models were created: Base, Base +, and Community Schools. The Base model reflected the minimum staffing required to provide a school program and consisted of positions that are often called Base positions, reflecting state, federal, and/or contractual obligations: teachers, principals, clerical, and custodial. The Base + model included the Base level of staffing plus two additional positions that would provide wrap-around services (for example: teacher on special assignment, case manager, RJ Facilitator, and/or Community School Manager). The Community Schools model reflected the cost of a fully staffed Community School (with a teacher on special assignment, case manager, RJ Facilitator, and Community School Manager), and the enrollment required to sustain this robust level of service to students and families. File ID #18-0517, slides 7-21 and Appendix A.

School type	Base school model (meets state/federal/contractual obligations & allows for teacher collaboration)	Base + Model (includes 2 quality community schools staff)	Quality community school model (\$698K)
Elementary	304	397	590
Middle	381	645	939
High	519	585	636

Optimal Enrollment based on Facilities

The facility capacity and projected enrollment of each site was examined, as well as the number of seats projected to be available at each Elementary site in 22-23. The analysis was used to identify the number of classrooms at a given school site and the rooms intended to be used by SDC students were subtracted. Based on enrollment projections and the LCFF class size maximums, the optimal grade configuration was calculated and the number of possible seats was determined based on the count of classes by grade, multiplied by the LCFF TK-3 max for TK-3 or the contract max for 4-5.

Analysis of All Schools: Quality, Equity, and Sustainability Framework

On June 23, 2021 the Board of Education was presented with a new framework for analyzing all schools in order to consider possible school changes. In order to comprehensively review schools, clear metrics aligned to our indicators of school quality are essential. OUSD has created a framework for reviewing schools in the following three categories: 1) Quality; 2) Equity; and 3) Sustainability. The metrics included in these categories, slightly revised since the board presentation in response to feedback from various stakeholders, are detailed below. File ID #21-1686, slides 27-35.



Quality, Equity and Sustainability Framework

Category	Metric Name	Metric Description
General School Information	<ul style="list-style-type: none"> ● School Demographics ● Regional Demographics 	<ul style="list-style-type: none"> ● Description of the current and historical composition of the school community. ● Description of the region in which a school resides
Sustainability	<ul style="list-style-type: none"> ● Historical Enrollment ● Demand Rate ● # of Classrooms on Campus ● Facilities Condition ● Facilities Utilization ● Enrollment vs. Base + ● Live/Go: Regional Feeder Pattern ● Teacher Retention Rate ● Distance to Optimal Location <p><i>ES/MS/HS= 13 Metrics</i></p>	<ul style="list-style-type: none"> ● Three Year Enrollment: Historical enrollment trend over 3 years. ● Demand Rate: The amount of families submitting an application for the entry grade, divided by census day enrollment ● # of Classrooms on Campus: Building capacity ● Facilities Condition Index: An index created to describe the condition of our facilities in our District. ● Facilities Utilization: Formula designed to describe how a facility is utilized given the number of students enrolled. ● Enrollment vs. Base + : Measurement of enrollment vs. # of students required to sustain 2 additional wrap-around positions above state/federal/contractual staffing obligations ● Live/Go: Rate collected to understand if students attend the school where they live ● Teacher Retention Rate: Year to year return to the school site (1-year and 3-year) ● Distance to Optimal Location
Quality	<ul style="list-style-type: none"> ● CA Dashboard: SBAC ELA/Math ● CA Dashboard: English Learner Progress ● CORE Growth Data ● Reading Inventory (RI): Percent At or Above Grade-Level ● Graduation Rate, A-G 	<ul style="list-style-type: none"> ● Distance from Standard in English Language Arts and Math ● % of English Learners making progress toward proficiency ● CORE-Cohort match of student progress on SBAC ELA and Math ● RI- Local reading assessment ● HS Only metrics for Graduation, A-G, and Pathway Rates



	<p>Rate, Pathway Participation <i>ES/MS = 7 Metrics; HS = 13 Metrics</i></p>	
Equity	<ul style="list-style-type: none"> ● Student Group Performance on SBAC ● Student Group on Graduation ● Student Group Performance on Reading Inventory ● Chronic Absenteeism by Student Group ● Suspension Rate by student group ● CORE Data for each Equity Group ● Cohort graduation rate <p><i>ES/MS= 50 Metrics; HS=58 Metrics</i></p>	<p>Equity includes Quality Metrics from above, but disaggregated by student groups. Additional data:</p> <ul style="list-style-type: none"> ● Suspension Rate ● Chronic Absenteeism

All schools were reviewed against the above metrics for Quality, Equity, and Sustainability. Then, a frequency analysis was conducted to determine how often schools struggled in each category. The analysis looks at how often schools are identified as struggling (low in rank) for each of the measures in the categories of Quality, Equity, and Sustainability. If a school is identified as being among the lowest results for any particular metric, it is assigned a score of 1 for that measure. The frequency graphs below show the count of measures within each category for which a school falls within the lowest ranked group of results. For Elementary schools, the lowest ten ranked schools for each measure are indicated; for middle and high schools the three lowest ranked schools are identified. The number in the orange cell indicates the number of times a school gets counted for being in the lowest ranked group of schools on a particular metric. For example, if school ABC is in the lowest 10 ranking group for 4 out of 6 metrics, it is assigned a score of 4. A higher score means the school is struggling more in that category. Please note that different categories and different grade spans have different numbers of total metrics, as indicated in the table below.

Grade Span	Quality	Equity	Sustainability
Elementary	7 Metrics	50 Metrics	13 Metrics
Middle	13 Metrics	50 Metrics	13 Metrics
High	13 Metrics	58 Metrics	13 Metrics



Elementary & K-8 Schools

Quality: Lowest-ranked Elementary & K-8 Schools

School	☰	Quality
Markham Elementary		7
Emerson Elementary		6
Horace Mann Elementary		6
East Oakland PRIDE Elementary		4
Lockwood STEAM Academy		4
Manzanita Community School		4
Reach Academy		4
RISE Community School		4
Global Family School		3
Allendale Elementary		2
Bella Vista Elementary		2

Equity: Lowest-ranked Elementary & K-8 Schools

School	Equity	☰
Markham Elementary	40	
Manzanita Community School	33	
Horace Mann Elementary	30	
Parker Elementary	26	
Prescott School	25	
Martin Luther King Jr Elementary	24	
Reach Academy	23	
East Oakland PRIDE Elementary	21	
New Highland Academy	18	
Global Family School	18	
Allendale Elementary	17	
RISE Community School	16	

Sustainability: Lowest-ranked Elementary & K-8 Schools



School	☰	Sustainability
Oakland Academy of Knowledge		8
Burckhalter Elementary		7
Horace Mann Elementary		7
Sankofa United		7
Carl Munck Elementary		6
Madison Park Academy TK-5		6
Parker Elementary		6
Prescott School		6
Brookfield Village Elementary		5
Grass Valley Elementary		5
RISE Community School		5
Fred T. Korematsu Discovery Academy		4



Middle Schools Frequency Graphs

Quality: Lowest-ranked Middle Schools

School	☰	Quality
Westlake Middle School		7
Frick United Academy of Language		4
West Oakland Middle School		4
Bret Harte Middle School		3
Montera Middle School		2
Claremont Middle School		1
United for Success Academy		1
Edna M Brewer Middle School		0
Elmhurst United Middle School		0
Roosevelt Middle School		0
Urban Promise Academy		0

Equity: Lowest-ranked Middle Schools

School	A Z ↓	Equity	☰
Westlake Middle School		34	
West Oakland Middle School		34	
Frick United Academy of Language		29	
Bret Harte Middle School		23	
United for Success Academy		16	
Urban Promise Academy		5	
Montera Middle School		4	
Elmhurst United Middle School		2	
Claremont Middle School		2	
Roosevelt Middle School		1	
Edna M Brewer Middle School		0	



Sustainability : Lowest-ranked Middle Schools

School	☰	Sustainability
Westlake Middle School		10
Bret Harte Middle School		7
West Oakland Middle School		5
Frick United Academy of Language		4
Montera Middle School		4
Claremont Middle School		3
Edna M Brewer Middle School		2
Roosevelt Middle School		2
United for Success Academy		1
Urban Promise Academy		1
Elmhurst United Middle School		0



High School & 6-12 Frequency Graphs

Quality: Lowest-ranked High School & 6-12

School	☰	Quality
Castlemont High School		12
Fremont High School		10
McClymonds HS		6
Oakland Technical High School		5
Skyline High School		3
Oakland High School		2
Madison Park Academy 6-12		1
Coliseum College Prep Academy		0
Life Academy		0
MetWest High School		0

Equity: Lowest-ranked High School & 6-12

School	Equity	☰
Fremont High School	46	
Castlemont High School	46	
McClymonds HS	21	
Skyline High School	19	
Madison Park Academy 6-12	16	
Oakland High School	14	
Life Academy	6	
MetWest High School	3	
Oakland Technical High School	2	
Coliseum College Prep Academy	2	



Sustainability:Lowest-ranked High School & 6-12

School	☰	Sustainability
McClymonds HS		10
Skyline High School		6
Castlemont High School		5
Madison Park Academy 6-12		4
Oakland High School		3
Oakland Technical High School		3
Coliseum College Prep Academy		2
Fremont High School		2
Life Academy		2
MetWest High School		2



School Consolidations Rationale

The analysis and rationale for each of the recommended school changes is below. The analysis emphasizes the use of the metrics within the framework of Sustainability, Quality, and Equity.

Phase 1

Closures	Prescott, Carl Munck, Parker, Brookfield, Grass Valley, Parker, and Community Day School effective Fall 2022.
Mergers	Merge RISE and New Highland (in progress) effective Fall 2022; Merge Westlake and West Oakland Middle School (WOMS) on the WOMS campus for a co-location and redesign year (22-23), fully merged by Fall 2023; Merge Bunche and Dewey on the Westlake campus for a co-location and redesign year (22-23), fully merged by Fall 2023.
Grade Truncation	La Escuelita grades 6-8 effective Fall 2022.

Phase 2

Closures	Horace Mann and Korematsu Discovery Academy, effective Fall 2023.
Mergers	Merge Manzanita Community School and Fruitvale on Fruitvale campus, effective Fall 2023.
Grade Truncation	Hillcrest grades 6-8 effective Fall 2023



School

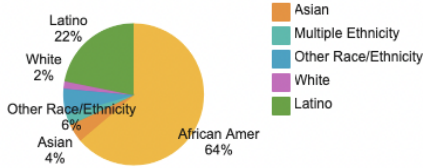
Prescott School

Prescott School

General School Information

Programs on this campus: Prescott School, Prescott CDC

Current Enrollment



Historical Enrollment

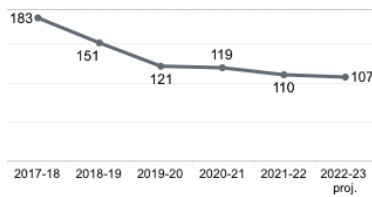
	2018-19	2019-20	2020-21
All	151	121	119
African Amer	102	77	76
Asian	6	5	5
Latino	29	29	26
Multiple Ethnicity	6	3	3
Other Race/Ethnicity	3	5	7
White	5	2	2

	2018-19	2019-20	2020-21
English Learner	16	18	11
Foster	2	1	0
Low Income	124	106	94
Special Ed	18	17	16
Unhoused	5	1	3

ES West Network 2

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): TK + K

	2018-19	2019-20	2020-21
TK + K	6	6	0

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
TK + K	12.8%	15.8%	38.2%

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
TK + K	49.0%	52.1%	47.1%

Facilities Information



48% utilization

23.2% FCI



0.31 miles to optimal location

23 classrooms

Utilization is projected rate for 2021-22, FCI is the value in the 2020 Facilities Master Plan

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	69.5%
3 Year Teacher Retention	44.8%

Enrollment vs. Base 2020-21 school year

119 vs. 304 (enrolled vs. base+) Difference: -185

Enrollment vs. Base+ 2020-21 school year

119 vs. 397 (enrolled vs. base+) Difference: -278

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Red -84.4
CA School Dashboard Math	Yellow -62.2
CA School Dashboard English Learner Progress	38.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	53 (Average)
CORE Growth Math	98 (High)

Reading

% Reading at Grade Level

	2018-19	2020-21
Reading All	29.3%	12.5%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-99	-73
Latino		
English Learner		
Foster		
Low Income	-88	-67
Special Ed		
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	26.8%	10.0%
Latino	23.5%	9.5%
English Learner		8.3%
Foster		
Low Income	25.4%	9.8%
Special Ed	25.0%	15.4%
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	55.8%	29.7%	40.3%
African Amer	58.8%	34.1%	46.3%
Latino	46.9%	13.8%	35.7%
English Learner	27.8%	15.0%	15.8%
Foster			
Low Income	55.2%	30.3%	44.3%
Special Ed	68.0%	26.3%	33.3%
Unhoused	70.0%		

Suspensions

	2018-19	2019-20
All	5.3%	7.5%
African Amer	7.1%	10.6%
Latino	2.6%	3.0%
English Learner	4.8%	4.6%
Foster	0.0%	
Low Income	6.3%	7.4%
Special Ed	12.1%	17.4%
Unhoused	0.0%	0.0%

Prescott Data Highlights



General School Information	<ul style="list-style-type: none">● Largest student group served at Prescott are African American Students (64%) and Latino Students (22%).● Most students served at Prescott are low-income.● School has been declining enrollment each year.● Consistently approx half the students that attend Prescott live in the Prescott attendance area.
Sustainability	<ul style="list-style-type: none">● Projected enrollment for 22-23 is 107 students. Prescott often struggles to meet projections.● The demand rate is low.● The Live/Go data indicate that 26% of the students who live in the Prescott attendance area are choosing to attend Prescott.● There were 336 TK-5 kids living in the Prescott attendance area who attended public schools in Oakland in 15-16 (80% of them went to OUSD-run schools). For 21-22, that number is 196 (71% enrolled in OUSD-run schools).
Quality	<ul style="list-style-type: none">● Decline in Reading scores.● Below standard in both ELA and Math (18-19).● High growth in Math (18-19).
Equity	<ul style="list-style-type: none">● Decline in Reading scores for all student groups.● Increase in chronic absenteeism for all student groups from 19-20 to 20-21.● Substantial increase in chronic absenteeism for Latinx students.



School

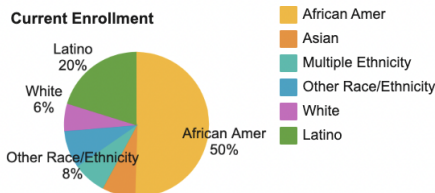
Carl Munck Elementary

Carl Munck Elementary

General School Information

Programs on this campus: Carl Munck Elementary, Hintli Kuu Ca CDC, PEC Infant PreK

Current Enrollment



Historical Enrollment

	2018-19	2019-20	2020-21
All	228	232	228
African Amer	129	119	115
Asian	14	18	17
Latino	41	42	46
Multiple Ethnicity	17	14	17
Other Race/Ethnicity	13	23	19
White	14	16	14

	2018-19	2019-20	2020-21
English Learner	28	26	20
Foster	1	1	2
Low Income	153	158	150
Special Ed	29	32	41
Unhoused	1	0	3

ES **Northeast** Network 3

Sustainability Metrics

Historical Enrollment

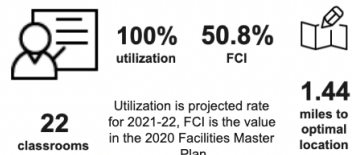


1st Choice On Time Applications

For entry grade(s): TK + K

	2018-19	2019-20	2020-21
TK + K	17	24	42

Facilities Information



Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
TK + K	32.1%	46.2%	71.2%

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	76.8%
3 Year Teacher Retention	56.8%

Enrollment vs. Base 2020-21 school year

228 vs. 304 (enrolled vs. base+) Difference: -76

Enrollment vs. Base+ 2020-21 school year

228 vs. 397 (enrolled vs. base+) Difference: -169

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
TK + K	3.5%	7.3%	8.3%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Orange -62.1
CA School Dashboard Math	Yellow -66.7
CA School Dashboard English Learner Progress	40.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	14 (Low)
CORE Growth Math	21 (Low)

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-70	-71
Latino		
English Learner		
Foster		
Low Income	-70	-74
Special Ed		
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	41.5%	27.6%
Latino	72.7%	11.8%
English Learner		6.3%
Foster		
Low Income	45.5%	18.4%
Special Ed	16.7%	19.4%
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	35.2%	13.3%	15.9%
African Amer	36.8%	11.7%	15.7%
Latino	39.0%	15.0%	11.1%
English Learner	25.0%	11.1%	11.1%
Foster			
Low Income	36.8%	12.6%	19.4%
Special Ed	47.4%	14.3%	18.2%
Unhoused			

Suspensions

	2018-19	2019-20
All	0.0%	0.0%
African Amer	0.0%	0.0%
Latino	0.0%	0.0%
English Learner	0.0%	0.0%
Foster	0.0%	0.0%
Low Income	0.0%	0.0%
Special Ed	0.0%	0.0%
Unhoused	0.0%	0.0%

Carl Munck Data Highlights



General School Information	<ul style="list-style-type: none">● Largest student groups served are African American students (50%) and Latino students (20%).● 65% of students served are low-income● School has been declining enrollment each year.
Sustainability	<ul style="list-style-type: none">● 8.3% of children who attend Carl Munck live in the neighborhood. This is the lowest Live/Go rate in the district.● 6.9% of the children who live in the Carl Munck attendance area attend Carl Munck.
Quality	<ul style="list-style-type: none">● Increase in students below standard in both ELA and Math (18-19).● Low growth in both ELA and Math (18-19).● Robust after school partnership and Library programming● Commitment to inclusive practices across the campus
Equity	<ul style="list-style-type: none">● Improvement in chronic absenteeism rates for all student groups from 18-19 to 20-21.● No suspensions.● Decline in reading scores for all student groups except students receiving Special Education services.

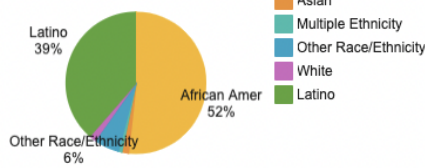


School

Parker Elementary

General School Information Programs on this campus: Parker Elementary

Current Enrollment



Historical Enrollment

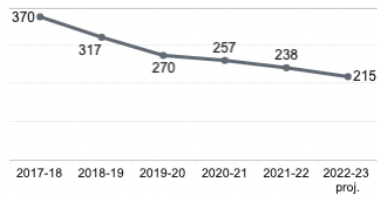
	2018-19	2019-20	2020-21
All	317	270	257
African Amer	182	136	133
Asian	5	0	4
Latino	97	103	99
Multiple Ethnicity	2	3	2
Other Race/Ethnicity	27	21	15
White	4	7	4

	2018-19	2019-20	2020-21
English Learner	63	78	79
Foster	8	3	3
Low Income	297	244	246
Special Ed	39	24	28
Unhoused	9	6	9

ESMS **Northeast** Network 4

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): K

	2018-19	2019-20	2020-21
K	8	6	3

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
K	20.0%	16.2%	9.4%

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
	27.4%	61.4%	65.4%

Facilities Information



68% utilization

68.9% FCI



0.42 miles to optimal location

22 classrooms

Utilization is projected rate for 2021-22. FCI is the value in the 2020 Facilities Master Plan

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	74.1%
3 Year Teacher Retention	56.5%

Enrollment vs. Base 2020-21 school year

257 vs. (enrolled vs. base+) Difference:

Enrollment vs. Base+ 2020-21 school year

257 vs. 397 (enrolled vs. base+) Difference: -140

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Yellow -55.8
CA School Dashboard Math	Orange -89.4

CA School Dashboard English Learner Progress 45.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	76.5 (High)
CORE Growth Math	41.5 (Average)

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	26.7%	14.6%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-73	-106
Latino	-50	-91
English Learner Foster	-98	-122
Low Income	-61	-95
Special Ed	-122	-155
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	23.2%	21.6%
Latino	29.2%	20.0%
English Learner Foster	8.3%	0.0%
Low Income	27.6%	19.7%
Special Ed	3.3%	0.0%
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	49.2%	28.9%	37.9%
African Amer	46.8%	32.9%	38.4%
Latino	53.1%	28.0%	39.1%
English Learner Foster	54.3%	24.7%	36.5%
Low Income	46.4%	28.2%	39.1%
Special Ed	47.7%	35.3%	46.2%
Unhoused	66.7%		

Suspensions

	2018-19	2019-20
All	5.6%	1.6%
African Amer	9.2%	3.2%
Latino	1.6%	0.0%
English Learner Foster	1.3%	0.0%
Low Income	10.0%	0.0%
Special Ed	6.2%	1.9%
Unhoused	9.6%	2.7%
	0.0%	11.1%



Parker K-8 Data Highlights

General School Information	<ul style="list-style-type: none">● Largest student groups served at Parker are African American students (52%) and Latino Students (39%).● Most students served at Parker are low-income.● School has been declining enrollment each year.
Sustainability	<ul style="list-style-type: none">● Parker's demand rate (9.4%) is the lowest in the district. The rate has fallen from 16.2% in 19-20 and 20% in 18-19 to 9.4% in 20-21. In 20-21 there were 3 first choice on-time applications for Kindergarten at Parker.● Enrollment has fallen from 370 students in 17-18 to 215 projected students in 22-23.
Quality	<ul style="list-style-type: none">● Decline in Reading scores.● Below standard in ELA and Math (18-19).● High growth in ELA (18-19).
Equity	<ul style="list-style-type: none">● Decline in Reading scores for all student groups.● Chronic absenteeism rates have improved slightly for all student groups.● 10.4% of Parker's students receive Special Education services, below the OUSD Elementary average of 14.1%.

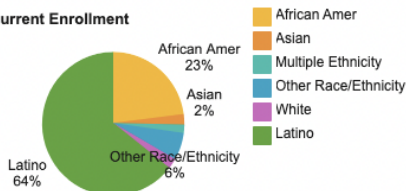


School
 Brookfield Village Elementary

Brookfield Village Elementary

General School Information Programs on this campus: Brookfield Village Elementary, Brookfield State PreK

Current Enrollment



Historical Enrollment

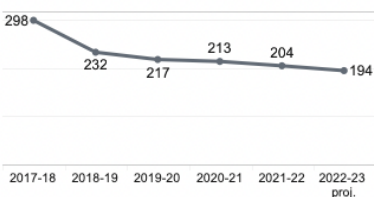
	2018-19	2019-20	2020-21
All	232	217	213
African Amer	63	54	49
Asian	8	8	5
Latino	139	139	137
Multiple Ethnicity	4	3	4
Other Race/Ethnicity	11	9	13
White	7	4	5

	2018-19	2019-20	2020-21
English Learner	127	126	102
Foster	2	3	1
Low Income	208	184	185
Special Ed	44	40	48
Unhoused	0	1	2

ES **Deep East** Network 3

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): K

	2018-19	2019-20	2020-21
K	19	14	15

Facilities Information

31 classrooms

61% utilization

26.1% FCI

0.61 miles to optimal location

Utilization is projected rate for 2021-22. FCI is the value in the 2020 Facilities Master Plan

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
K	42.2%	36.8%	55.6%

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	65.3%
3 Year Teacher Retention	37.9%

Enrollment vs. Base 2020-21 school year

213 vs. 304
(enrolled vs. base+)
Difference: **-91**

Enrollment vs. Base+ 2020-21 school year

213 vs. 397
(enrolled vs. base+)
Difference: **-184**

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
K	58.2%	56.2%	54.0%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Red -84.4
CA School Dashboard Math	Yellow -62.2
CA School Dashboard English Learner Progress	38.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	53 (Average)
CORE Growth Math	98 (High)

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	29.3%	12.5%

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-99	-73
Latino		
English Learner		
Foster		
Low Income	-88	-67
Special Ed		
Unhoused		

Reading % Reading at Grade Level

	2018-19	2020-21
African Amer	26.8%	10.0%
Latino	23.5%	9.5%
English Learner		8.3%
Foster		
Low Income	25.4%	9.8%
Special Ed	25.0%	15.4%
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	55.8%	29.7%	40.3%
African Amer	58.8%	34.1%	46.3%
Latino	46.9%	13.8%	35.7%
English Learner	27.8%	15.0%	15.8%
Foster			
Low Income	55.2%	30.3%	44.3%
Special Ed	68.0%	26.3%	33.3%
Unhoused	70.0%		

Suspensions

	2018-19	2019-20
All	5.3%	7.5%
African Amer	7.1%	10.6%
Latino	2.6%	3.0%
English Learner	4.8%	4.6%
Foster	0.0%	
Low Income	6.3%	7.4%
Special Ed	12.1%	17.4%
Unhoused	0.0%	0.0%

Brookfield Data Highlights



General School Information	<ul style="list-style-type: none">● Largest student groups served at Brookfield are Latino students (64%) and African American Students (23%).● Most students served at Brookfield are low-income.● School has been declining enrollment each year.● Consistently approx half the students attend Brookfield live in the Brookfield attendance area.
Sustainability	<ul style="list-style-type: none">● Low teacher retention rate.● School is not situated in an optimal location.● Enrollment has declined from 296 students in 17-18 to 194 students projected for 22-23.
Quality	<ul style="list-style-type: none">● High growth in Math (18-19)● Below standard in ELA and Math (18-19)● Decline in Reading scores● STEAM Lab with integrated programming for students
Equity	<ul style="list-style-type: none">● Decline in Reading scores for all student groups.● From 18-19 to 19-20, suspension rates increased for almost all student groups.● High rates of chronic absenteeism for all student groups.

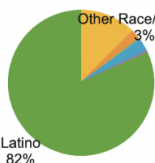


School
New Highland Academy

New Highland Academy

General School Information Programs on this campus: New Highland Academy, RISE Community School

Current Enrollment



- African Amer
- Asian
- Multiple Ethnicity
- Other Race/Ethnicity
- White
- Latino

Historical Enrollment

	2018-19	2019-20	2020-21
All	356	348	319
African Amer	51	45	40
Asian	7	8	7
Latino	287	286	261
Multiple Ethnicity	1	1	1
Other Race/Ethnicity	10	8	9
White	0	0	1

	2018-19	2019-20	2020-21
English Learner	264	247	207
Foster	0	0	2
Low Income	347	317	300
Special Ed	34	29	31
Unhoused	2	6	9

ES **Deep East** Network 3

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): K

	2018-19	2019-20	2020-21
K	22	34	24

Facilities Information

78% utilization
33.2% FCI
0.10 miles to optimal location

36 classrooms

Utilization is projected rate for 2021-22. FCI is the value in the 2020 Facilities Master Plan

Enrollment vs. Base 2020-21 school year

319 vs. 304
(enrolled vs. base+)
Difference: **15**

Enrollment vs. Base+ 2020-21 school year

319 vs. 397
(enrolled vs. base+)
Difference: **-78**

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
K	45.8%	65.4%	55.8%

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
K	56.5%	50.9%	50.2%

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	75.4%
3 Year Teacher Retention	50.9%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Red -92.9
CA School Dashboard Math	Yellow -89.5
CA School Dashboard English Learner Progress	43.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	15 (Low)
CORE Growth Math	53 (Average)

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-108	-105
Latino	-93	-90
English Learner	-117	-105
Foster		
Low Income	-94	-93
Special Ed		
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	25.0%	12.5%
Latino	27.0%	8.1%
English Learner	12.5%	6.0%
Foster		
Low Income	26.4%	9.2%
Special Ed	13.0%	3.2%
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	36.0%	18.1%	25.2%
African Amer	61.5%	42.2%	55.0%
Latino	30.5%	13.2%	20.4%
English Learner	29.0%	12.3%	21.3%
Foster			
Low Income	34.8%	16.8%	25.0%
Special Ed	31.1%	13.2%	32.3%
Unhoused			60.0%

Suspensions

	2018-19	2019-20
All	1.3%	2.7%
African Amer	3.5%	10.4%
Latino	0.7%	1.3%
English Learner	0.8%	1.2%
Foster		
Low Income	1.1%	2.7%
Special Ed	0.0%	7.0%
Unhoused	0.0%	0.0%



School

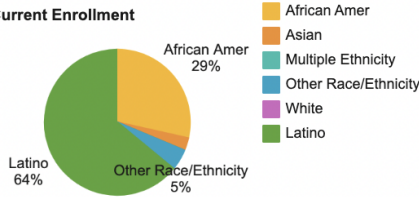
RISE Community School

RISE Community School

General School Information

Programs on this campus: New Highland Academy, RISE Community School

Current Enrollment



Historical Enrollment

	2018-19	2019-20	2020-21
All	234	227	214
African Amer	77	66	61
Asian	11	10	6
Latino	135	141	137
Multiple Ethnicity	2	3	0
Other Race/Ethnicity	7	6	10
White	2	1	0

	2018-19	2019-20	2020-21
English Learner	123	124	98
Foster	2	2	3
Low Income	229	205	198
Special Ed	22	29	24
Unhoused	2	4	3

ES **Deep East** Network 3

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): TK + K

	2018-19	2019-20	2020-21
TK + K	16	19	16

Facilities Information

78% utilization

33.2% FCI

36 classrooms

Utilization is projected rate for 2021-22. FCI is the value in the 2020 Facilities Master Plan

0.10 miles to optimal location

2017-18 2018-19 2019-20 2020-21 2021-22 2022-23 proj.

Enrollment vs. Base 2020-21 school year

214 vs. 304 (enrolled vs. base+) Difference: -90

Enrollment vs. Base+ 2020-21 school year

214 vs. 397 (enrolled vs. base+) Difference: -183

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
TK + K	35.6%	35.2%	32.0%

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
TK + K	45.7%	40.1%	37.9%

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	66.0%
3 Year Teacher Retention	37.5%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Red -99.6
CA School Dashboard Math	Orange -101.2

CA School Dashboard English Learner Progress 39.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	12 (Low)
CORE Growth Math	48 (Average)

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	29.5%	13.6%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-94	-106
Latino	-97	-97
English Learner	-123	-118
Foster		
Low Income	-103	-105
Special Ed		
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	42.1%	16.4%
Latino	21.4%	12.9%
English Learner	7.4%	11.4%
Foster		
Low Income	27.4%	12.5%
Special Ed	5.6%	18.2%
Unhoused		16.7%

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	40.9%	20.4%	33.3%
African Amer	43.3%	33.3%	50.8%
Latino	33.8%	11.3%	23.4%
English Learner	35.0%	9.8%	22.5%
Foster			
Low Income	40.8%	20.3%	34.4%
Special Ed	45.2%	20.6%	33.3%
Unhoused			

Suspensions

	2018-19	2019-20
All	0.4%	2.1%
African Amer	0.0%	5.7%
Latino	0.7%	0.7%
English Learner	0.8%	0.8%
Foster	0.0%	0.0%
Low Income	0.4%	2.4%
Special Ed	3.0%	5.7%
Unhoused	0.0%	0.0%



New Highland/RISE Data Highlights

General School Information	<ul style="list-style-type: none">● Both schools are predominantly Latino. (82% of New Highland students and 64% of RISE students.) 29% of RISE students are African American, while 13% of New Highland students are African American.● Most students served at both New Highland and RISE are low-income.● Both schools have been declining enrollment each year.● Approximately 40-50% of the students who attend New Highland and RISE live in the New Highland/RISE attendance area.
Sustainability	<ul style="list-style-type: none">● Combined enrollment has fallen from 593 students in 17-8 to 450 projected students for 22-23.
Quality	<ul style="list-style-type: none">● Reading scores have declined at both schools.● Both schools have low growth in ELA (18-19).● Strong cross-site leadership team
Equity	<ul style="list-style-type: none">● Chronic absenteeism rates have improved for most student groups.● Suspension rates increased for all student groups at both schools from 18-19 to 19-20.



School

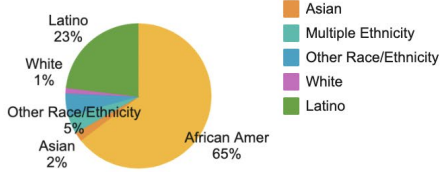
Grass Valley Elementary

Grass Valley Elementary

General School Information

Programs on this campus: Grass Valley Elementary, CDC (Condemned)

Current Enrollment



Historical Enrollment

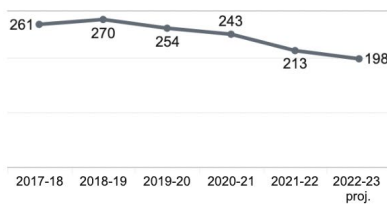
	2018-19	2019-20	2020-21
All	270	254	243
African Amer	177	162	157
Asian	5	7	5
Latino	54	58	56
Multiple Ethnicity	11	9	10
Other Race/Ethnicity	14	12	12
White	9	6	3

	2018-19	2019-20	2020-21
English Learner	41	36	28
Foster	3	4	3
Low Income	210	199	199
Special Ed	80	85	78
Unhoused	4	0	0

ES **Northeast** Network 3

Sustainability Metrics

Historical Enrollment

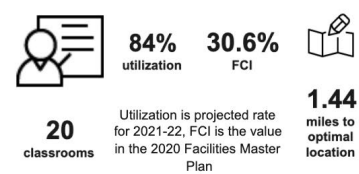


1st Choice On Time Applications

For entry grade(s): K

	2018-19	2019-20	2020-21
K	14	12	24

Facilities Information



Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
K	33.3%	37.5%	60.0%

20 classrooms

Utilization is projected rate for 2021-22. FCI is the value in the 2020 Facilities Master Plan

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	76.6%
3 Year Teacher Retention	53.2%

Enrollment vs. Base 2020-21 school year

243 vs. 304
(enrolled vs. base+)
Difference: -61

Enrollment vs. Base+ 2020-21 school year

243 vs. 397
(enrolled vs. base+)
Difference: -154

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Red -80.7
CA School Dashboard Math	Orange -86

CA School Dashboard English Learner Progress 70.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	2 (Low)
CORE Growth Math	1 (Low)

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	24.7%	14.7%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-78	-82
Latino	-86	-98
English Learner	-113	-117
Foster		
Low Income	-92	-95
Special Ed	-150	-143
Unhoused		

Reading % Reading at Grade Level

	2018-19	2020-21
African Amer	31.1%	16.6%
Latino	14.8%	8.7%
English Learner	14.3%	8.0%
Foster		
Low Income	21.3%	13.9%
Special Ed	2.5%	3.3%
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	17.8%	18.1%	28.0%
African Amer	17.6%	15.4%	27.5%
Latino	19.0%	24.1%	26.4%
English Learner	19.0%	33.3%	31.0%
Foster			
Low Income	18.3%	18.9%	30.8%
Special Ed	22.5%	30.2%	34.2%
Unhoused			

Suspensions

	2018-19	2019-20
All	1.6%	1.8%
African Amer	1.4%	2.2%
Latino	0.0%	0.0%
English Learner	2.3%	0.0%
Foster	0.0%	25.0%
Low Income	2.2%	1.8%
Special Ed	3.1%	1.0%
Unhoused	7.1%	0.0%



Grass Valley Data Highlights

General School Information	<ul style="list-style-type: none">● Largest student groups served at Grass Valley are African American students (65%) and Latino Students (23%).● Grass Valley serves a large Special Ed population and has been successful in● 82% of students served at Grass Valley are considered low-income.● School has been declining enrollment over the last four years.● Grass Valley had a successful merger with Marshall in SY 2009
Sustainability	<ul style="list-style-type: none">● Enrollment for 21-22 is 198 students, which includes 65 SDC students.● 20% of students who attend Grass Valley live in the Grass Valley attendance area.● 9 students are projected for 22-23 Kindergarten.
Quality	<ul style="list-style-type: none">● CORE Growth is low in both ELA and Math (18-19).● Reading scores have declined.● Strong MakerSpace and Art programming● Commitment to inclusive practices across the campus
Equity	<ul style="list-style-type: none">● Achievement has declined for all student groups.● Rates of chronic absenteeism have increased.

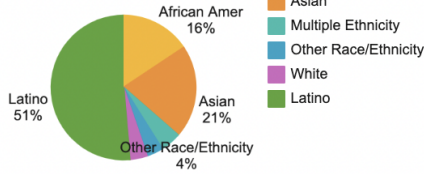


School
 La Escuelita Elementary

La Escuelita Elementary

General School Information Programs on this campus: La Escuelita Elementary, MetWest High School, United Nation CDC

Current Enrollment



Historical Enrollment

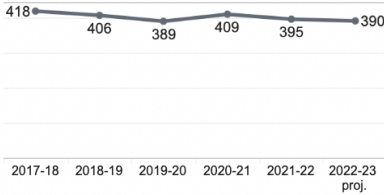
	2018-19	2019-20	2020-21
All	406	389	409
African Amer	61	52	64
Asian	82	81	85
Latino	221	214	210
Multiple Ethnicity	10	10	19
Other Race/Ethnicity	16	16	15
White	16	16	16

	2018-19	2019-20	2020-21
English Learner	228	202	187
Foster	3	1	1
Low Income	364	330	352
Special Ed	34	34	32
Unhoused	2	3	3

ESMS **Central** Network 4

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): TK + K

	2018-19	2019-20	2020-21
TK + K	50	44	54

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
TK + K	58.1%	68.8%	35.5%

Facilities Information

114% utilization
28.0% FCI
36 classrooms
0.40 miles to optimal location

Utilization is projected rate for 2021-22, FCI is the value in the 2020 Facilities Master Plan

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	78.1%
3 Year Teacher Retention	55.5%

Enrollment vs. Base 2020-21 school year

409 vs. (enrolled vs. base+) Difference: +12

Enrollment vs. Base+ 2020-21 school year

409 vs. 397 (enrolled vs. base+) Difference: +12

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
TK + K	12.6%	22.2%	23.0%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Yellow -49.7
CA School Dashboard Math	Yellow -67

CA School Dashboard English Learner Progress	60.0%
----------------------------------------------	-------

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	90 (High)
CORE Growth Math	49.5 (Average)

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	29.3%	28.7%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-72	-116
Latino	-59	-85
English Learner	-96	-96
Foster		
Low Income	-52	-68
Special Ed	-156	-197
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	25.7%	31.3%
Latino	23.6%	25.0%
English Learner	11.9%	11.1%
Foster		
Low Income	28.4%	29.9%
Special Ed	6.9%	10.5%
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	35.6%	16.7%	10.5%
African Amer	49.2%	37.5%	34.0%
Latino	35.5%	16.5%	9.4%
English Learner	29.2%	9.3%	3.0%
Foster			
Low Income	35.8%	17.0%	11.0%
Special Ed	50.0%	26.2%	11.1%
Unhoused			

Suspensions

	2018-19	2019-20
All	1.3%	0.7%
African Amer	5.1%	1.5%
Latino	0.9%	0.8%
English Learner	0.4%	0.0%
Foster	0.0%	0.0%
Low Income	1.3%	0.8%
Special Ed	9.1%	4.0%
Unhoused	0.0%	14.3%



General School Information	<ul style="list-style-type: none">● Largest student groups served at La Escuelita are Latino students (51%) and Asian Students (21%).● Most students served at La Escuelita are low-income.● 23% of the students that attend La Escuelita live in the La Escuelita attendance area.
Sustainability	<ul style="list-style-type: none">● Demand rate fell in 20-21.● Most students do not live in the school's attendance area.● Attendance has fallen slightly, from 418 to 390, since 17-18.● Current enrollment is 293 elementary students and 92 middle school students.
Quality	<ul style="list-style-type: none">● Growth in Math is average, High growth in ELA (18-19).● Slight decline in Reading scores.
Equity	<ul style="list-style-type: none">● English learner students are lowest achieving student group in ELA, African American students are lowest performing in Math.● Rates of chronic absenteeism have improved for all student groups.



School

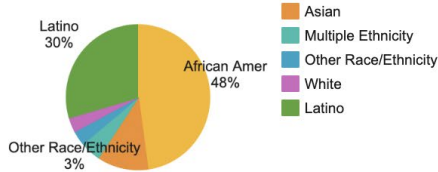
Westlake Middle School

Westlake Middle School

General School Information

Programs on this campus: Westlake Middle School, MetWest High School

Current Enrollment



Historical Enrollment

	2018-19	2019-20	2020-21
All	309	316	305
African Amer	154	161	146
Asian	41	37	35
Latino	81	87	90
Multiple Ethnicity	8	8	14
Other Race/Ethnicity	16	11	10
White	9	12	10

	2018-19	2019-20	2020-21
English Learner	73	77	82
Foster	5	6	5
Low Income	266	278	267
Special Ed	74	78	72
Unhoused	5	3	6

MS **West** Middle School Network

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): 6

	2018-19	2019-20	2020-21
6	51	40	48

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
6	67.1%	52.6%	49.0%

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
6	43.7%	42.1%	40.7%

Facilities Information



65%
utilization

41.1%
FCI



0.82
miles to optimal location

37
classrooms

Utilization is projected rate for 2021-22, FCI is the value in the 2020 Facilities Master Plan

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	67.3%
3 Year Teacher Retention	34.9%

Enrollment vs. Base 2020-21 school year

305 vs. 381
(enrolled vs. base+)
Difference: -76

Enrollment vs. Base+ 2020-21 school year

305 vs. 645
(enrolled vs. base+)
Difference: -340

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Red -121.1
CA School Dashboard Math	Red -169.2

CA School Dashboard English Learner Progress 34.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	2 (Low)
CORE Growth Math	2 (Low)

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	18.7%	13.0%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-136	-192
Latino	-134	-182
English Learner	-166	-182
Foster		
Low Income	-130	-177
Special Ed	-188	-235
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	18.4%	12.3%
Latino	14.8%	7.8%
English Learner	3.1%	0.0%
Foster		
Low Income	17.1%	11.4%
Special Ed	3.8%	0.0%
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	34.1%	27.4%	34.1%
African Amer	41.9%	30.6%	40.8%
Latino	37.0%	33.0%	31.9%
English Learner	23.9%	19.8%	26.5%
Foster			
Low Income	33.3%	28.7%	35.6%
Special Ed	42.9%	35.6%	42.9%
Unhoused			

Suspensions

	2018-19	2019-20
All	13.4%	10.7%
African Amer	19.5%	15.1%
Latino	10.5%	7.3%
English Learner	4.1%	2.5%
Foster	14.3%	27.3%
Low Income	14.1%	11.6%
Special Ed	21.1%	17.4%
Unhoused	0.0%	0.0%

Westlake Data Highlights



General School Information	<ul style="list-style-type: none">● Largest student groups served at Westlake are African American students (48%) and Latino students (30%).● Most students served at Westlake are low-income.● School has been declining enrollment each year.● Consistently about 40% of the students who attend Westlake live in the Westlake attendance area.
Sustainability	<ul style="list-style-type: none">● Enrollment has declined from 363 students in 17-18 to 299 projected students in 22-23.● Westlake has a lower demand rate and teacher retention rate than most other OUSD middle schools.
Quality	<ul style="list-style-type: none">● Achievement is low in both ELA and Math (18-19).● Growth is low in both ELA and Math (18-19).● Decline in Reading scores.
Equity	<ul style="list-style-type: none">● High suspension rates for all student groups except English Learners.● High rates of chronic absenteeism for all student groups.● Decline in Reading scores for all student groups.



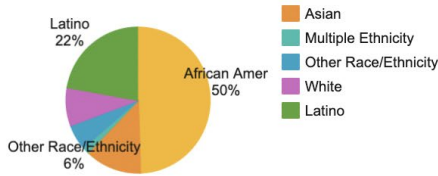
SCHOOL
West Oakland Middle School

West Oakland Middle School

General School Information

Programs on this campus: West Oakland Middle School, Bunche, OUSD Tech Services

Current Enrollment



Historical Enrollment

	2018-19	2019-20	2020-21
All	199	198	212
African Amer	120	112	105
Asian	17	18	27
Latino	37	32	47
Multiple Ethnicity	3	3	3
Other Race/Ethnicity	9	10	12
White	13	23	18

	2018-19	2019-20	2020-21
English Learner	38	44	54
Foster	5	1	2
Low Income	187	183	196
Special Ed	31	35	34
Unhoused	6	4	6

MS **West** Middle School Network

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): 6

	2018-19	2019-20	2020-21
6	53	44	39

Facilities Information

40 classrooms

53% utilization

53.1% FCI

0.51 miles to optimal location

Utilization is projected rate for 2021-22. FCI is the value in the 2020 Facilities Master Plan

Enrollment vs. Base 2020-21 school year

212 vs. 381
(enrolled vs. base+)
Difference: **-169**

Enrollment vs. Base+ 2020-21 school year

212 vs. 645
(enrolled vs. base+)
Difference: **-433**

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
6	76.8%	75.9%	52.0%

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
6	73.9%	73.7%	74.1%

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	59.1%
3 Year Teacher Retention	30.7%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Orange -99
CA School Dashboard Math	Red -143.2
CA School Dashboard English Learner Progress	34.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	39 (Average)
CORE Growth Math	40 (Average)

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	16.3%	21.9%

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-105	-150
Latino	-103	-155
English Learner	-147	-200
Foster		
Low Income	-97	-142
Special Ed	-157	-217
Unhoused		

Reading % Reading at Grade Level

	2018-19	2020-21
African Amer	13.2%	20.0%
Latino	20.0%	23.3%
English Learner	0.0%	11.1%
Foster		
Low Income	16.7%	20.8%
Special Ed	0.0%	0.0%
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	49.7%	23.3%	30.7%
African Amer	49.6%	23.5%	37.3%
Latino	56.8%	31.4%	30.4%
English Learner	58.5%	20.0%	18.5%
Foster			
Low Income	48.6%	22.3%	32.0%
Special Ed	53.8%	34.2%	32.4%
Unhoused			

Suspensions

	2018-19	2019-20
All	23.7%	18.4%
African Amer	32.6%	23.0%
Latino	10.0%	10.8%
English Learner	13.0%	8.2%
Foster	60.0%	0.0%
Low Income	25.5%	18.5%
Special Ed	48.8%	40.5%
Unhoused	50.0%	16.7%



West Oakland Middle School Data Highlights

General School Information	<ul style="list-style-type: none">● Largest student groups served at West Oakland Middle School are African American students (50%) and Latino students (22%).● Most students served at West Oakland Middle School are low-income.● School has had consistently low enrollment.● Consistently over 70% of the students who attend West Oakland Middle School live in the West Oakland Middle School attendance area.
Sustainability	<ul style="list-style-type: none">● Enrollment has declined to a projected low of 193 students in 22-23, from 212 students in 20-21.● West Oakland Middle School has a lower demand rate and teacher retention rate than most other OUSD middle schools.
Quality	<ul style="list-style-type: none">● Achievement is low in Math (18-19).● Growth is average in both ELA and Math (18-19).● Slight improvement in Reading scores from 16.3% proficient in 18-19 to 21.9% proficient in 20-21.
Equity	<ul style="list-style-type: none">● High suspension rates for all student groups.● High rates of chronic absenteeism for all student groups.● Improvement in Reading scores for African American, Latino, English Learner, and low income students.

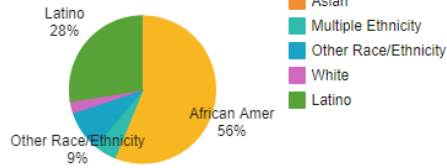


School
Ralph J Bunche High School

Ralph J Bunche High School

General School Information Programs on this campus: Ralph J Bunche High School

Current Enrollment



Historical Enrollment

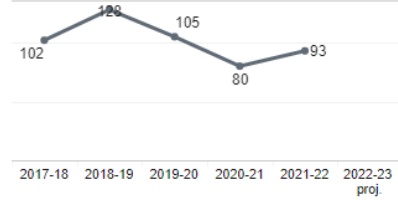
	2018-19	2019-20	2020-21
All	128	105	80
African Amer	68	63	45
Asian	1	1	0
Latino	43	31	22
Multiple Ethnicity	3	2	4
Other Race/Ethnicity	10	3	7
White	3	5	2

	2018-19	2019-20	2020-21
English Learner	20	12	8
Foster	8	9	11
Low Income	115	97	74
Special Ed	17	19	14
Unhoused	3	3	2

Alt HS **West** High School Network

Sustainability Metrics

Historical Enrollment

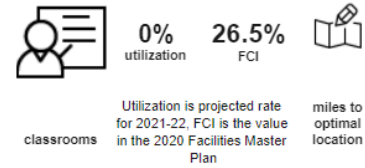


1st Choice On Time Applications

For entry grade(s):

	2018-19	2019-20	2020-21
2018-19			
2019-20			
2020-21			

Facilities Information



Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
2018-19			
2019-20			
2020-21			

Enrollment vs. Base 2020-21 school year

80 vs. (enrolled vs. base+) Difference:

Enrollment vs. Base+ 2020-21 school year

80 vs. (enrolled vs. base+) Difference: +80

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
2018-19			
2019-20			
2020-21			

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	68.3%
3 Year Teacher Retention	33.0%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	N/A
CA School Dashboard Math	N/A

CA School Dashboard English Learner Progress

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	
CORE Growth Math	

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	3.0%	0.0%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate	61.9%	66.2%
A-G completion (12th graders)	1.3%	0.0%
Pathway Participation (10-12th graders)	99.0%	100.0%

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer		
Latino		
English Learner		
Foster		
Low Income		
Special Ed		
Unhoused		

Reading % Reading at Grade Level

	2018-19	2020-21
African Amer	1.6%	0.0%
Latino	3.3%	0.0%
English Learner	0.0%	
Foster		
Low Income	2.6%	0.0%
Special Ed	6.7%	
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer	65.0%	63.0%
Latino	52.0%	
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	84.2%	88.5%	55.6%
African Amer	87.3%	87.9%	59.3%
Latino	82.8%	92.3%	53.1%
English Learner	93.3%	81.8%	56.5%
Foster			
Low Income	88.3%	90.2%	57.3%
Special Ed	85.7%	76.9%	65.2%
Unhoused			

Suspensions

	2018-19	2019-20
All	2.1%	2.4%
African Amer	3.8%	4.1%
Latino	0.0%	0.0%
English Learner	0.0%	0.0%
Foster	6.3%	0.0%
Low Income	2.0%	2.8%
Special Ed	6.9%	7.1%
Unhoused	0.0%	0.0%

Ralph Bunche Data Highlights



General School Information	<ul style="list-style-type: none">● Largest student groups served at Bunche are African American students (56%) and Latino Students (28%).● Most students served at Bunche are low-income.
Sustainability	<ul style="list-style-type: none">● 93 students are projected for 22-23
Quality	<ul style="list-style-type: none">● A-G completion rates have declined.● Reading rates have declined.● Pathway participation is at 100%.
Equity	<ul style="list-style-type: none">● Specific student groups, African American, Latino, Foster Youth, and Low-Income are chronically absent and well below grade-level reading and math standards.

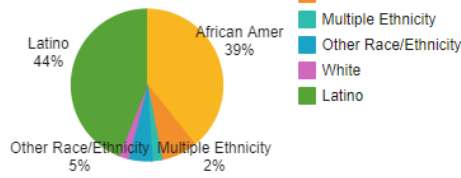


School
Dewey Academy

Dewey Academy

General School Information Programs on this campus: Dewey Academy

Current Enrollment



Historical Enrollment

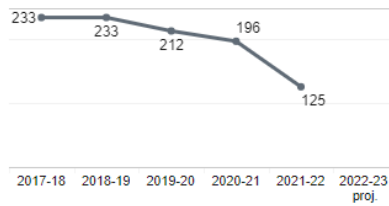
	2018-19	2019-20	2020-21
All	233	212	196
African Amer	123	92	77
Asian	7	9	15
Latino	82	84	86
Multiple Ethnicity	3	7	4
Other Race/Ethnicity	17	13	10
White	1	7	4

	2018-19	2019-20	2020-21
English Learner	40	40	47
Foster	8	6	12
Low Income	208	195	174
Special Ed	21	17	17
Unhoused	3	3	8

Alt HS **Central** High School Network

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s):

Year	2018-19	2019-20	2020-21
2018-19	-	-	-
2019-20	-	-	-
2020-21	-	-	-

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

Year	2018-19	2019-20	2020-21
2018-19	-	-	-
2019-20	-	-	-
2020-21	-	-	-

Facilities Information

79% utilization
42.2% FCI

14 classrooms

Utilization is projected rate for 2021-22. FCI is the value in the 2020 Facilities Master Plan

miles to optimal location

Teacher Retention Rate

Year shown is year of return

Year	2020-21
1 Year Teacher Retention	79.2%
3 Year Teacher Retention	51.5%

Enrollment vs. Base 2020-21 school year

196 vs. (enrolled vs. base+)
Difference:

Enrollment vs. Base+ 2020-21 school year

196 vs. (enrolled vs. base+)
Difference: **+196**

Live/Go

% of students attending the selected school who live in that school's attendance area

Year	2018-19	2019-20	2020-21
2018-19	-	-	-
2019-20	-	-	-
2020-21	-	-	-

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	N/A -193.2
CA School Dashboard Math	N/A -224.5
CA School Dashboard English Learner Progress	28.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	-
CORE Growth Math	-

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	12.1%	4.9%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate	33.5%	35.7%
A-G completion (12th graders)	2.2%	0.9%
Pathway Participation (10-12th graders)	45.0%	97.6%

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-	-
Latino	-	-
English Learner	-	-
Foster	-	-
Low Income	-152	-240
Special Ed	-	-
Unhoused	-	-

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	15.3%	11.1%
Latino	6.4%	0.0%
English Learner	0.0%	-
Foster	-	-
Low Income	11.9%	3.0%
Special Ed	0.0%	-
Unhoused	-	-

Cohort Graduation Rate

	2018-19	2019-20
African Amer	39.0%	35.0%
Latino	25.0%	37.0%
English Learner	-	-
Foster	-	-
Special Ed	-	-
Unhoused	-	-

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	-	79.1%	85.8%
African Amer	-	78.2%	81.8%
Latino	-	80.2%	89.7%
English Learner	-	83.1%	87.7%
Foster	-	-	-
Low Income	-	82.0%	88.0%
Special Ed	-	66.7%	88.2%
Unhoused	-	-	78.6%

Suspensions

	2018-19	2019-20
All	3.0%	3.5%
African Amer	5.6%	7.5%
Latino	0.7%	1.2%
English Learner	0.0%	0.0%
Foster	0.0%	5.0%
Low Income	3.6%	4.2%
Special Ed	5.6%	6.5%
Unhoused	0.0%	0.0%

Dewey Academy Data Highlights



General School Information	<ul style="list-style-type: none">● Largest student groups served at Dewey Academy are Latino students (44%) and African American Students (39%).● Most students served are low-income.
Sustainability	<ul style="list-style-type: none">● Most students do not live in the school's attendance area.● Current enrollment is 100 students and projected enrollment is 121 students.
Quality	<ul style="list-style-type: none">● The cohort graduation rate for students is below 40% and has declined over time.
Equity	<ul style="list-style-type: none">● Specific student groups, African American, Latino, Foster Youth, and Low-Income are chronically absent and well below grade-level reading and math standards.

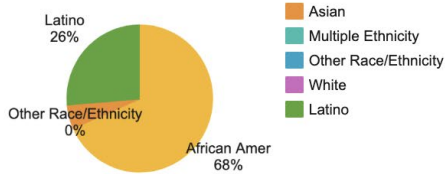


School Community Day

Community Day

General School Information Programs on this campus: Community Day

Current Enrollment



Historical Enrollment

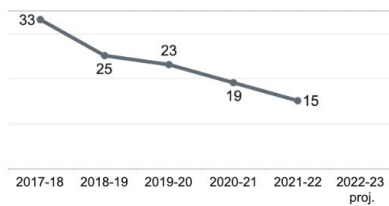
	2018-19	2019-20	2020-21
All	25	23	19
African Amer	17	10	13
Asian	1	2	1
Latino	7	10	5
Multiple Ethnicity	0	0	0
Other Race/Ethnicity	0	0	0
White	0	1	0

	2018-19	2019-20	2020-21
English Learner	4	8	1
Foster	0	0	0
Low Income	18	21	17
Special Ed	3	6	1
Unhoused	0	2	1

Alt HS **Northeast** High School Network

Sustainability Metrics

Historical Enrollment

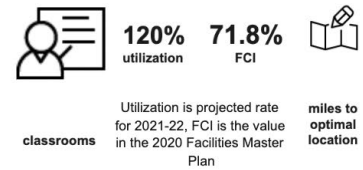


1st Choice On Time Applications

For entry grade(s): 6

Year	Count
2018-19	6
2019-20	6
2020-21	6

Facilities Information

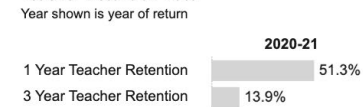


Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

Year	Rate
2018-19	6
2019-20	6
2020-21	6

Teacher Retention Rate



Enrollment vs. Base 2020-21 school year

19 vs. (enrolled vs. base+)
Difference:

Enrollment vs. Base+ 2020-21 school year

19 vs. (enrolled vs. base+)
Difference: +19

Live/Go

% of students attending the selected school who live in that school's attendance area

Year	Percentage
2018-19	
2019-20	
2020-21	

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	N/A
CA School Dashboard Math	N/A
CA School Dashboard English Learner Progress	

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	
CORE Growth Math	

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	10.7%	

High School Measures

	2018-19	2019-20
Cohort Graduation Rate	0.0%	0.0%
A-G completion (12th graders)	0.0%	0.0%
Pathway Participation (10-12th graders)	0.0%	0.0%

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer		
Latino		
English Learner		
Foster		
Low Income		
Special Ed		
Unhoused		

Reading % Reading at Grade Level

	2018-19	2020-21
African Amer	6.7%	
Latino	10.0%	
English Learner		
Foster		
Low Income	14.3%	
Special Ed		
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All		92.1%	100.0%
African Amer		100.0%	
Latino		86.7%	
English Learner			
Foster			
Low Income		100.0%	100.0%
Special Ed			
Unhoused			

Suspensions

	2018-19	2019-20
All	29.8%	46.8%
African Amer	25.8%	56.0%
Latino	30.0%	26.3%
English Learner	30.0%	20.0%
Foster		
Low Income	29.6%	39.5%
Special Ed	45.5%	22.2%
Unhoused	0.0%	66.7%



Community Day Data Highlights

General School Information	<ul style="list-style-type: none">● Largest student groups served are African American students (68%) and Latino students (26%).● Most students served at Community Day are low-income.● School has been declining enrollment each year.
Sustainability	<ul style="list-style-type: none">● Enrollment has declined from 33 in 17-18 to 15 in 21-22.
Quality	<ul style="list-style-type: none">● Case management of students
Equity	<ul style="list-style-type: none">● High rates of chronic absenteeism and suspension.

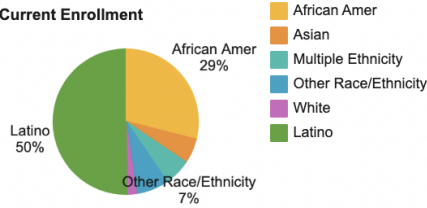


Horace Mann Elementary

Horace Mann Elementary

General School Information Programs on this campus: Horace Mann Elementary

Current Enrollment



Historical Enrollment

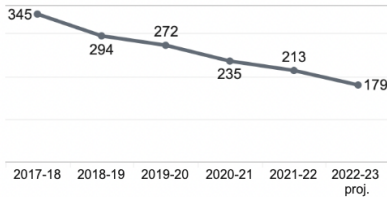
	2018-19	2019-20	2020-21
All	294	272	235
African Amer	75	74	68
Asian	20	15	13
Latino	156	148	118
Multiple Ethnicity	11	11	14
Other Race/Ethnicity	27	20	17
White	5	4	5

	2018-19	2019-20	2020-21
English Learner	137	142	95
Foster	1	0	1
Low Income	270	230	215
Special Ed	25	18	17
Unhoused	10	15	11

ES **East** Network 3

Sustainability Metrics

Historical Enrollment

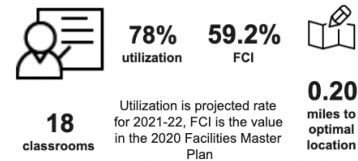


1st Choice On Time Applications

For entry grade(s): K

	2018-19	2019-20	2020-21
K	8	9	17

Facilities Information



Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
K	16.7%	19.1%	48.6%

Enrollment vs. Base 2020-21 school year

235 vs. 304
(enrolled vs. base+)
Difference: **-69**

Enrollment vs. Base+ 2020-21 school year

235 vs. 397
(enrolled vs. base+)
Difference: **-162**

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
K	50.0%	51.1%	48.9%

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	73.4%
3 Year Teacher Retention	40.5%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Red -124.7
CA School Dashboard Math	Orange -111

CA School Dashboard English Learner Progress 37.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	2 (Low)
CORE Growth Math	34 (Average)

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	16.3%	9.6%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-144	-124
Latino	-135	-132
English Learner	-155	-147
Foster		
Low Income	-130	-117
Special Ed		
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	16.1%	12.3%
Latino	12.5%	5.5%
English Learner	1.6%	5.2%
Foster		
Low Income	16.4%	9.0%
Special Ed	5.6%	
Unhoused		7.7%

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	44.3%	25.4%	29.5%
African Amer	60.0%	41.9%	37.9%
Latino	35.5%	17.0%	26.3%
English Learner	32.9%	15.8%	21.9%
Foster			
Low Income	42.9%	25.6%	29.8%
Special Ed	53.3%	34.8%	35.3%
Unhoused		60.0%	46.2%

Suspensions

	2018-19	2019-20
All	3.2%	0.0%
African Amer	6.1%	0.0%
Latino	0.5%	0.0%
English Learner	0.0%	0.0%
Foster	0.0%	0.0%
Low Income	3.8%	0.0%
Special Ed	8.8%	0.0%
Unhoused	9.1%	0.0%



Horace Mann Data Highlights

General School Information	<ul style="list-style-type: none">● Largest student groups served at Horace Mann are Latino students (50%) and African American Students (29%).● Most students served at Horace Mann are low-income.● School has been declining enrollment each year.● Approx half the students that attend Horace Mann live in the Horace Mann attendance area.
Sustainability	<ul style="list-style-type: none">● 179 students are projected for enrollment in SY 22-23.● Enrollment has steadily declined by more than 30 students each year over the last 5 years.● 48% of students who go to Horace Mann live in the attendance area.
Quality	<ul style="list-style-type: none">● Moderate student growth in Math.● Low student growth in ELA.● Strong infrastructure for early literacy and mental health● Small group instruction and literacy support for students
Equity	<ul style="list-style-type: none">● English Language Learners are the lowest achieving subgroup.

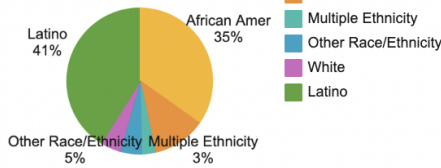


School

Fruitvale Elementary

General School Information Programs on this campus: Fruitvale Elementary, Fruitvale CDC

Current Enrollment



Historical Enrollment

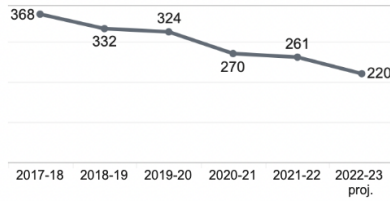
	2018-19	2019-20	2020-21
All	332	324	270
African Amer	79	97	94
Asian	40	34	32
Latino	167	143	111
Multiple Ethnicity	12	14	8
Other Race/Ethnicity	22	23	13
White	12	13	12

	2018-19	2019-20	2020-21
English Learner	170	136	98
Foster	2	3	2
Low Income	295	285	243
Special Ed	69	68	67
Unhoused	1	5	5

ES **East** Network 4

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): K

	2018-19	2019-20	2020-21
K	12	12	18

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

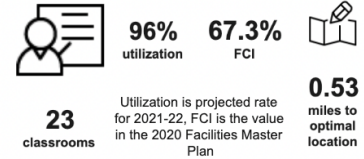
	2018-19	2019-20	2020-21
K	25.0%	24.5%	48.6%

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
All	57.8%	53.7%	54.1%

Facilities Information



Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	79.8%
3 Year Teacher Retention	58.6%

Enrollment vs. Base 2020-21 school year

270 vs. 304
 (enrolled vs. base+)
 Difference: -34

Enrollment vs. Base+ 2020-21 school year

270 vs. 397
 (enrolled vs. base+)
 Difference: -127

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Orange -75.5
CA School Dashboard Math	Yellow -88.2
CA School Dashboard English Learner Progress	32.0%

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	87 (High)
CORE Growth Math	55 (Average)

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-52	-67
Latino	-87	-100
English Learner	-113	-117
Foster		
Low Income	-74	-89
Special Ed	-111	-118
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	31.4%	13.8%
Latino	22.8%	15.3%
English Learner	7.6%	13.4%
Foster		50.0%
Low Income	24.8%	13.9%
Special Ed	9.8%	9.9%
Unhoused		20.0%

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	39.0%	27.5%	27.6%
African Amer	48.8%	42.9%	41.5%
Latino	34.4%	23.6%	22.5%
English Learner	30.3%	18.7%	15.8%
Foster			
Low Income	38.8%	27.6%	29.1%
Special Ed	48.7%	30.3%	28.2%
Unhoused			

Suspensions

	2018-19	2019-20
All	1.1%	2.5%
African Amer	2.8%	3.6%
Latino	0.0%	1.8%
English Learner	0.6%	1.9%
Foster	0.0%	0.0%
Low Income	1.0%	2.9%
Special Ed	2.4%	2.4%
Unhoused	0.0%	0.0%

Fruitvale Data Highlights



General School Information	<ul style="list-style-type: none">● Largest student groups served at Fruitvale are Latino students (41%) and African American Students (35%).● Most students served at Fruitvale are low-income.● School has been declining enrollment each year.● Consistently approx half the students that attend Fruitvale live in the Fruitvale attendance area.
Sustainability	<ul style="list-style-type: none">● Enrollment has fallen from 368 students in 17-18 to 220 projected students for 22-23.
Quality	<ul style="list-style-type: none">● Decline in Reading scores.● High growth in ELA (18-19).
Equity	<ul style="list-style-type: none">● Chronic absenteeism rates have improved for most student groups.● Suspension rates increase in 19-20 for all student groups.● English learner and Special Education students are the lowest performing student groups.

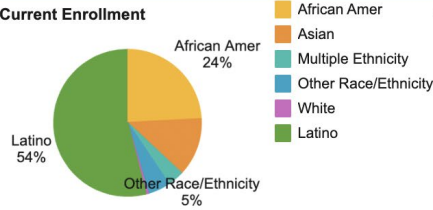


School
Manzanita Community School

Manzanita Community School

General School Information Programs on this campus: Manzanita SEED Elementary, Manzanita Community School

Current Enrollment



Historical Enrollment

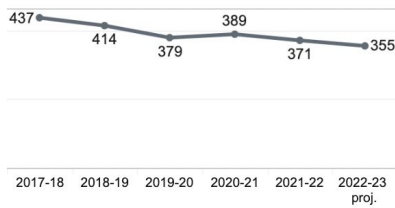
	2018-19	2019-20	2020-21
All	414	379	389
African Amer	112	95	94
Asian	51	53	50
Latino	201	191	210
Multiple Ethnicity	18	15	14
Other Race/Ethnicity	22	19	19
White	10	6	2

	2018-19	2019-20	2020-21
English Learner	197	182	162
Foster	2	2	5
Low Income	378	323	350
Special Ed	80	74	77
Unhoused	5	6	6

ES **Central** Network 2

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): TK + K

	2018-19	2019-20	2020-21
TK + K	24	23	32

Facilities Information

123% utilization
38.6% FCI
40 classrooms
0.31 miles to optimal location

Utilization is projected rate for 2021-22. FCI is the value in the 2020 Facilities Master Plan

Enrollment vs. Base 2020-21 school year

389 vs. 304
(enrolled vs. base+)
Difference: **85**

Enrollment vs. Base+ 2020-21 school year

389 vs. 397
(enrolled vs. base+)
Difference: **-8**

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
TK + K	33.3%	33.8%	42.7%

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
TK + K	45.2%	46.7%	42.7%

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	72.5%
3 Year Teacher Retention	44.6%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Red -98.7
CA School Dashboard Math	Red -104.6

CA School Dashboard English Learner Progress	43.0%
----------------------------------------------	-------

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	16 (Low)
CORE Growth Math	6 (Low)

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	20.0%	11.5%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-103	-124
Latino	-108	-111
English Learner	-132	-124
Foster		
Low Income	-100	-106
Special Ed	-142	-160
Unhoused		

Reading % Reading at Grade Level

	2018-19	2020-21
African Amer	19.7%	11.8%
Latino	16.5%	10.6%
English Learner	6.3%	8.6%
Foster		
Low Income	20.7%	11.3%
Special Ed	6.5%	1.3%
Unhoused		14.3%

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	48.0%	23.7%	26.3%
African Amer	60.8%	29.0%	34.0%
Latino	44.0%	25.3%	23.8%
English Learner	36.9%	20.1%	16.5%
Foster			
Low Income	48.2%	24.5%	27.3%
Special Ed	54.3%	25.3%	32.5%
Unhoused			

Suspensions

	2018-19	2019-20
All	2.4%	2.0%
African Amer	3.7%	7.8%
Latino	1.4%	0.0%
English Learner	0.5%	0.0%
Foster	100.0%	0.0%
Low Income	2.2%	2.4%
Special Ed	5.7%	6.2%
Unhoused	0.0%	0.0%

Manzanita Community School Data Highlights



General School Information	<ul style="list-style-type: none">● Largest student groups served at Manzanita Community are Latino students (54%) and African American Students (24%).● Most students served at Manzanita Community are low-income.● School has been declining enrollment each year.● Consistently about half the students who attend Manzanita Community live in the Manzanita Community attendance area.
Sustainability	<ul style="list-style-type: none">● Enrollment has declined from 437 students in 17-18 to 355 students projected for 22-23.
Quality	<ul style="list-style-type: none">● Below standard in both ELA and Math (18-19).● Low growth in both ELA and Math (18-19).● Decline in Reading scores.
Equity	<ul style="list-style-type: none">● Slight improvement in English Learner students' Reading scores. All other student groups' Reading scores declined.



School

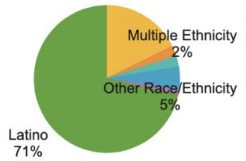
Fred T. Korematsu Discovery Academy

Fred T. Korematsu Discovery Academy

General School Information

Programs on this campus: Fred T. Korematsu Discovery Academy, Esperanza Elementary, Stonehurst CDC

Current Enrollment



- African Amer
- Asian
- Multiple Ethnicity
- Other Race/Ethnicity
- White
- Latino

Historical Enrollment

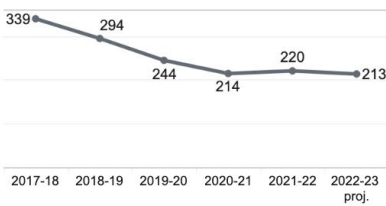
	2018-19	2019-20	2020-21
All	294	244	214
African Amer	50	35	38
Asian	8	7	5
Latino	211	180	153
Multiple Ethnicity	5	6	5
Other Race/Ethnicity	10	12	11
White	10	4	2

	2018-19	2019-20	2020-21
English Learner	168	136	101
Foster	1	0	3
Low Income	283	234	205
Special Ed	39	42	37
Unhoused	0	2	5

ES **Deep East** Network 2

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): TK + K

	2018-19	2019-20	2020-21
TK + K	12	5	7

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
TK + K	41.4%	20.0%	26.9%

Facilities Information

95% utilization
12.1% FCI
41 classrooms
0.42 miles to optimal location

Utilization is projected rate for 2021-22. FCI is the value in the 2020 Facilities Master Plan

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	70.8%
3 Year Teacher Retention	40.6%

Enrollment vs. Base 2020-21 school year

214 vs. 304 (enrolled vs. base+)
Difference: **-90**

Enrollment vs. Base+ 2020-21 school year

214 vs. 397 (enrolled vs. base+)
Difference: **-183**

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
	53.7%	52.9%	50.0%

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Red -75.9
CA School Dashboard Math	Orange -71.5

CA School Dashboard English Learner Progress	46.0%
----------------------------------------------	-------

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	33 (Average)
CORE Growth Math	74 (High)

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	24.7%	10.6%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer	-82	-90
Latino	-74	-69
English Learner	-110	-86
Foster		
Low Income	-75	-72
Special Ed		-164
Unhoused		

Reading % Reading at Grade Level

	2018-19	2020-21
African Amer	32.1%	7.5%
Latino	25.7%	10.3%
English Learner	10.5%	6.4%
Foster		
Low Income	25.9%	10.6%
Special Ed	0.0%	
Unhoused		12.5%

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	36.4%	21.0%	26.8%
African Amer	44.7%	28.6%	47.5%
Latino	33.6%	18.3%	21.7%
English Learner	33.3%	17.4%	22.5%
Foster			
Low Income	35.1%	21.9%	25.4%
Special Ed	40.4%	36.4%	25.6%
Unhoused			

Suspensions

	2018-19	2019-20
All	1.5%	2.9%
African Amer	1.7%	8.7%
Latino	1.3%	1.5%
English Learner	1.2%	2.0%
Foster	0.0%	0.0%
Low Income	1.3%	2.8%
Special Ed	0.0%	5.9%
Unhoused		0.0%



KDA Data Highlights

General School Information	<ul style="list-style-type: none">● Largest student groups served at KDA are Latino students (71%) and African American Students (18%).● Most students served at KDA are low-income.● School has been declining enrollment.● Consistently approx half the students who attend KDA live in the KDA attendance area.
Sustainability	<ul style="list-style-type: none">● Enrollment declined from 339 students in 17-18 to 213 projected students in 22-23.● 5 First-choice on-time applications for Kindergarten in 19-20, and 7 applications in 20-21.
Quality	<ul style="list-style-type: none">● Decline in Reading scores.● High growth in Math (18-19).● Below standard in both ELA and Math (18-19).
Equity	<ul style="list-style-type: none">● Decline in Reading scores for all student groups.● Improvement in chronic absenteeism rates for most student groups. African American students' chronic absenteeism rates increased.● Increased suspension rates for all student groups.

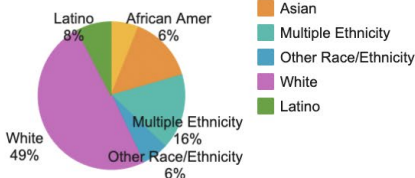


School
Hillcrest School

Hillcrest School

General School Information Programs on this campus: Hillcrest School

Current Enrollment



Historical Enrollment

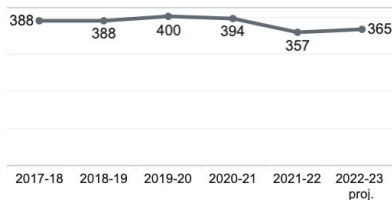
	2018-19	2019-20	2020-21
All	388	400	394
African Amer	34	30	24
Asian	56	54	57
Latino	29	26	30
Multiple Ethnicity	45	57	65
Other Race/Ethnicity	14	24	23
White	210	209	195

	2018-19	2019-20	2020-21
English Learner	8	8	10
Foster	0	0	0
Low Income	37	36	34
Special Ed	19	22	21
Unhoused	0	0	0

ESMS Northwest Network 2

Sustainability Metrics

Historical Enrollment



1st Choice On Time Applications

For entry grade(s): K

	2018-19	2019-20	2020-21
K	79	109	77

Demand Rate

1st choice on time applications for entry grade divided by census day enrollment in that grade

	2018-19	2019-20	2020-21
K	183.7%	167.7%	81.9%

Live/Go

% of students attending the selected school who live in that school's attendance area

	2018-19	2019-20	2020-21
	73.6%	77.0%	77.8%

Facilities Information

147% utilization
42.9% FCI
15 classrooms
0.24 miles to optimal location

Utilization is projected rate for 2021-22, FCI is the value in the 2020 Facilities Master Plan

Teacher Retention Rate

Year shown is year of return

	2020-21
1 Year Teacher Retention	81.0%
3 Year Teacher Retention	58.0%

Enrollment vs. Base 2020-21 school year

394 vs. (enrolled vs. base+) Difference: -3

Enrollment vs. Base+ 2020-21 school year

394 vs. 397 (enrolled vs. base+) Difference: -3

Quality Metrics

Note that the most recent California School Dashboard results are from 2018-19. Our reading assessment (Reading Inventory) was not administered in Spring of 2019-20 due to COVID-related school closures.

California School Dashboard Results

Distance from standard (DFS) in points

	2018-19
CA School Dashboard ELA	Blue 81.7
CA School Dashboard Math	Blue 70

CA School Dashboard English Learner Progress

% of English Learners making progress toward proficiency

CORE Growth

0-100th Percentile (and impact)

	2018-19
CORE Growth ELA	70 (High)
CORE Growth Math	78 (High)

Reading % Reading at Grade Level

	2018-19	2020-21
Reading All	93.3%	77.3%

High School Measures

	2018-19	2019-20
Cohort Graduation Rate		
A-G completion (12th graders)		
Pathway Participation (10-12th graders)		

Equity Metrics

California School Dashboard Results

Distance from standard (DFS) in points

	SBAC ELA	SBAC Math
African Amer		
Latino		
English Learner		
Foster		
Low Income	38	26
Special Ed		
Unhoused		

Reading

% Reading at Grade Level

	2018-19	2020-21
African Amer	72.7%	
Latino	100.0%	
English Learner		
Foster		
Low Income	75.0%	
Special Ed	58.8%	
Unhoused		

Cohort Graduation Rate

	2018-19	2019-20
African Amer		
Latino		
English Learner		
Foster		
Special Ed		
Unhoused		

Chronic Absenteeism

	2018-19	2019-20	2020-21
All	9.2%	2.5%	0.7%
African Amer	28.1%	6.7%	4.5%
Latino	3.6%	6.9%	0.0%
English Learner		0.0%	
Foster			
Low Income	30.3%	5.7%	0.0%
Special Ed	30.4%	4.3%	0.0%
Unhoused			

Suspensions

	2018-19	2019-20
All	1.0%	0.0%
African Amer	2.9%	0.0%
Latino	0.0%	0.0%
English Learner	0.0%	0.0%
Foster		
Low Income	2.6%	0.0%
Special Ed	0.0%	0.0%
Unhoused	0.0%	



Hillcrest Data Highlights

General School Information	<ul style="list-style-type: none">● Largest student groups served at Hillcrest are White students (49%) and students with multiple ethnicities (16%).● Approximately one-third of Hillcrest students are low-income.● Approximately three-fourths of Hillcrest students live in the Hillcrest attendance area.
Sustainability	<ul style="list-style-type: none">● The 6th-8th program does not have adequate space to serve all 5th graders who want to continue at Hillcrest.● Closing the 6th-8th program will free up classroom space for an additional elementary cohort at this high-demand school.
Quality	<ul style="list-style-type: none">● High Achievement and Growth in both ELA and Math (18-19).● Decline in Reading scores, with 77% of students scoring proficient in 20-21.● The 6th-8th program does not have adequate staffing and resources to offer a robust middle school program with electives, etc.
Equity	<ul style="list-style-type: none">● Improved chronic absenteeism rates for all student groups.● No suspensions in 19-20.● There is no Special Education programming at Hillcrest.



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



Oakland Unified School District

Potential School Mergers & Consolidations

A Financial Analysis

January 31, 2022

Board of Education		
Gary Yee	President	District 4
Benjamin "Sam" Davis	Vice President	District 1
Shanti Gonzales	Director	District 6
Clifford Thompson	Director	District 7
Mike Hutchinson	Director	District 5
VanCedric Williams	Director	District 3
Aimee Eng	Director	District 2

Superintendent
Dr. Kyla Johnson-Trammell

Student Directors
Natalie Gallegos Chavez
Samantha Pal

Agenda

- Introductions
- Scope/Purpose
- Comparative District Data
- Revenue vs Expenditure Variances *(by School Site)*
- Potential Savings *(with Methodology and Assumptions)*
 - ✓ School Closures
 - ✓ School Mergers
 - ✓ Certificated Staffing
- Summary
- Questions

Introductions

Eric Hall & Associates

❖ Barry Dragon

- 25 years as a CBO/CFO in both large- and medium sized California school districts with enrollments ranging 8,000 to 40,000
- B.S. Degree in Business with a concentration in Accounting

❖ Michael Taylor

- 16 years (nine years as CBO) working in four California school districts with enrollments ranging between 12,000 – 22,000 students
- B.A. Economics/German from Northwestern University; M.S. Finance, Naval Postgraduate School
- Certificate of School Business Management, University of Southern California

❖ Rick Holash, CPA

- 20 years of California school district experience including 15 years as a CBO in various districts throughout Southern California
- B.S. Degree with a concentration in Accounting
- 20 years as a licensed CPA in California

Scope/Purpose

Perform and provide a **financial analysis** on the District-recommended school sites considered for either closure or merger



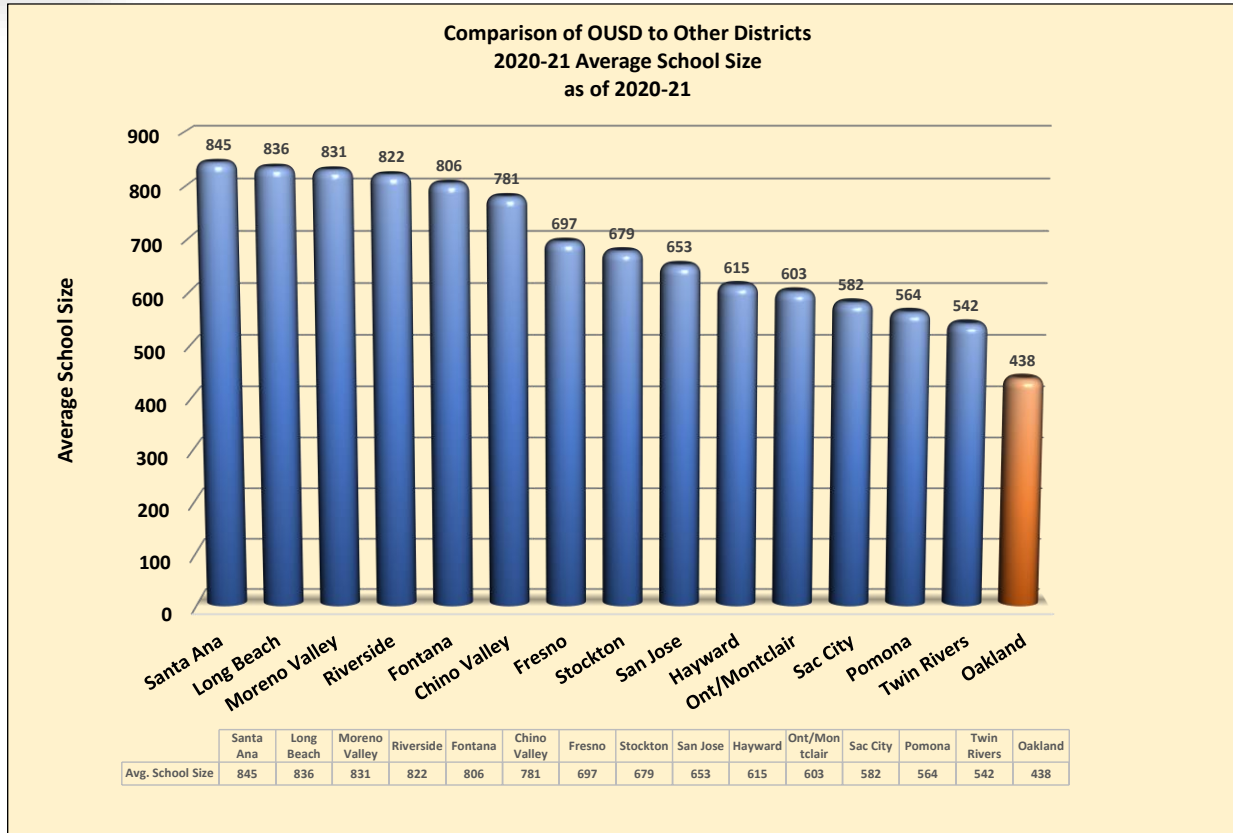
Comparative District Data on Average School Size



District	Avg. School Size	2020-21 Enrollment	School Count
Santa Ana	845	43,917	52
Long Beach	836	69,413	83
Moreno Valley	831	31,593	38
Riverside	822	39,443	48
Fontana	806	35,461	44
Chino Valley	781	27,333	35
Fresno	697	69,709	100
Stockton	679	33,943	50
San Jose	653	27,430	42
Hayward	615	19,069	31
Ont/Montclair	603	19,286	32
Sac City	582	39,003	67
Pomona	564	21,983	39
Twin Rivers	542	22,204	41
Oakland	438	35,489	81



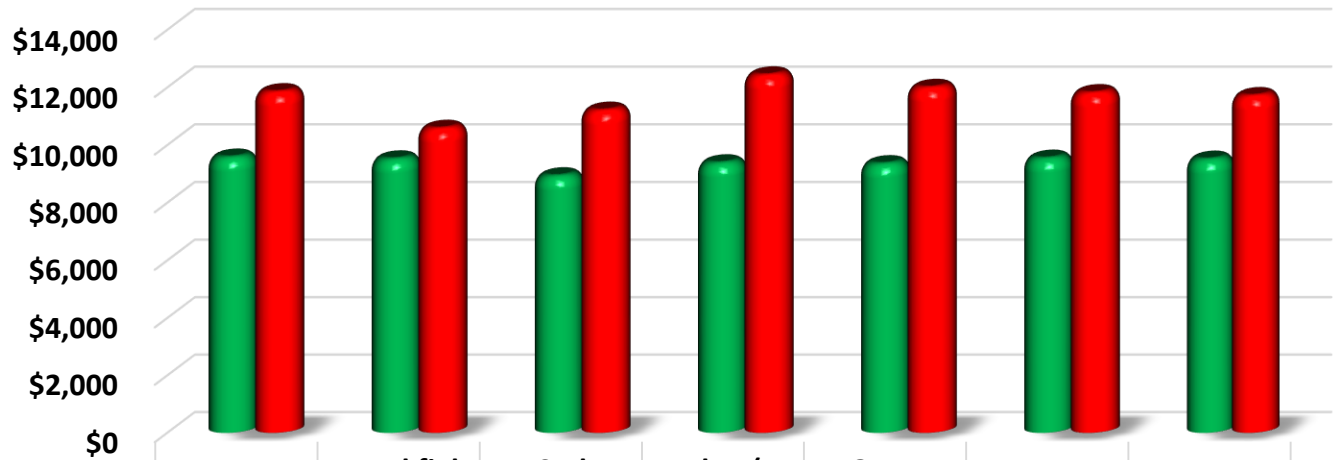
Comparative District Data





Revenue & Expenditures per Student

(Proposed School Site Closures)



	Prescott	Brookfield	Carl Munck	Parker (K-8)	Grass Valley	Horace Mann	Korematu
Revenue Per Student	\$9,569	\$9,507	\$8,920	\$9,370	\$9,340	\$9,531	\$9,498
Expenditures per Student	\$11,838	\$10,569	\$11,197	\$12,422	\$11,989	\$11,805	\$11,703



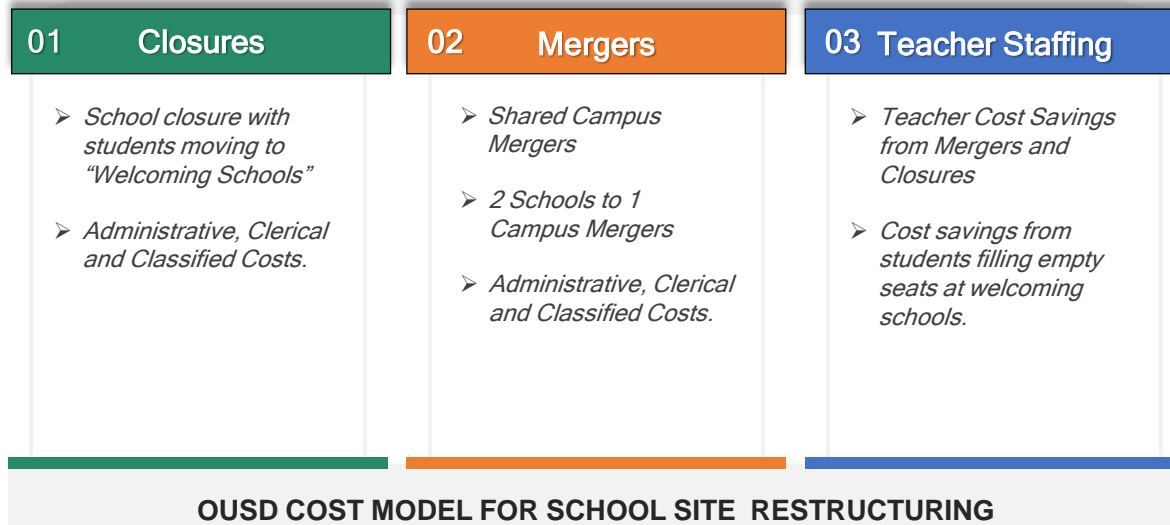
Potential Savings

(All Components of Analysis)



TOTAL SAVINGS RANGE – ALL COMPONENTS

\$4.1 M to \$14.7 M



Methodology

- Cost to operate a school
 - ✓ Salary/Benefits *(not applicable to Mergers)*
 - ✓ Materials/Supplies *(not applicable to Mergers)*
 - ✓ Operating Expenses
 - ✓ Routine Restricted Maintenance
- Projected Attrition Loss
- Excluded Nutrition Service (Fund 13) from General Fund 01



RISE Cost Sheet (Sample)



		RISE				
		Cost	Staff Count	FTE	Sal/Bene Rate	Comments
Salary/Benefits (Obj 1000 - 3XXX)	Principal (Small)	\$164,000	1	1.00	\$164,000	
	Director Comprehensive Com	\$0	0	0.00	\$174,399	
	Asst Principal	\$0	0	0.00	\$136,000	
	Case Manager	\$0	0	0.00	\$108,000	
	Prgm Mgr (ClassMgmt)	\$54,800	1	0.40	\$137,000	Salary/Benefit Rates from: FY20-21 Average Costs for Site Budget Handbook (Ryannhon Nguyen) - Dec 15, 2021
	Clerical	\$138,000	2	1.50	\$92,000	
	Custodian	\$54,000	1	1.00	\$54,000	
	Food Service	\$0	0	0.00	\$60,000	
	Library Tech	\$32,000	1	0.40	\$80,000	
	CDC Teacher	\$0	0	0.00	\$101,000	
	K12 Teachers (Base)	\$0			\$101,000	
	RSP/Bilingual/EdEnrich/STIP/SDC Tea	\$0			\$101,000	
	Health	\$0	0	0.00	\$80,000	
	Instructional Aides	\$0	0	0.00	\$72,000	
	Special Ed Staff (ParaEd)	\$0	0	0.00	\$67,000	
	Counselors	\$0	0	0.00	\$108,000	
	Noon Time Supervisors	\$28,000	1	0.70	\$40,000	
TSA - 1/2	\$0	1		\$116,000		
Subtotal		\$470,800	8	5.00		



RISE Cost Sheet (Part II)



Materials/Supplies (Obj 4XXX)	See Comment for Methodology				\$7,907,908	1st Interim 4XXX's
					35,665	ADA + FTE's
					0.92	ADA ratio
Subtotal		\$0				
Oper/Prof Expenses (Obj 5XXX)	See Comment for Methodology				\$28,542,599	1st Interim 5XXX's
					35,665	ADA + FTE's
					0.92	ADA ratio
Subtotal		\$0				
Routine Restricted Maintenance Account	See Comment for Methodology				\$19,746,881	1st Interim RRMA
		\$14,124			108	Total District Facilities
					50%	Int % Savings from Closure
Subtotal		\$14,124				
Potential Revenue Loss	See Comment for Methodology		<u>10% Enrol</u>	<u>Proj Enrol</u>	<u>\$/ADA</u>	From LCFF Calculator
		-\$205,830	17.80	178	\$11,564	
Food Services	Exclude Fund 13 from Fund 01	\$0	0.00	-	\$60,000	
Total Savings		\$279,094	8.00	5.00		

FINANCIAL IMPACT OF CLOSURES





Potential Closure Savings

(Component of Analysis)

TOTAL SAVINGS RANGE – CLOSURES
\$2.1 M TO \$5.7 M

01

Closures

- *School closure with students moving to “Welcoming Schools”*
- *Administrative, Clerical and Classified Costs.*

OUSD COST MODEL FOR SCHOOL SITE RESTRUCTURING



Proposed Closures

(Provided by OUSD)

	<u>Consolidating School</u>	<u>Welcoming Schools</u>
1	Prescott	Hoover, MLK
2	Brookfield	RISE/New Highland Academy, ACORN Woodland, Encompass, Madison Primary
3	Carl Munck	OAK, Burckhalter, Laurel, Allendale
4	Parker (K-5)	OAK, East Oakland PRIDE, Markham
	Parker (6-8)	Frick, Elmhurst



Proposed Closures, continued *(Provided by OUSD)*



	<u>Consolidating School</u>	<u>Welcoming Schools</u>
5	Grass Valley	OAK, Burckhalter
6	Horace Mann	Laurel, Allendale, Markham, Bridges, Global
7	Korematsu	Esperanza, RISE/New Highland, Madison Primary, Reach

Closure Assumptions - Staffing -

- Class sizes (loading standards) at welcoming schools
 - ✓ Grades TK-3 not to exceed 24:1
 - ✓ Grades 4-5 not to exceed maximum class size maximums
 - ❖ 29:1 or 30:1 – depending on Unduplicated Pupil Percentage (UPP)
- Students at each consolidating school were equally divided among welcoming schools – except for where welcoming school did not have a TK class
- Data indicates that capacity exists at welcoming schools for incoming students

NOTE: After the final list of consolidations is determined by the Board and lottery selections have been finalized, a detailed analysis will need to be performed using more real-time data to fine-tune the recommendations

Closure Assumptions - Financial -

- Most savings derived from elimination of positions
 - ✓ *All savings scenarios assume the elimination of all Management/Classified positions*
- 10% student enrollment/ADA loss attrition during transition
- Cost Allocation methodology used to allocate unrestricted Materials & Supplies and Operating expenses *(from FY22-23 1st Interim Budget)*
- Financial data extracted from *FY21-22 1st Interim Budget* *(most recent data available)*
- Restricted expenditure funding is not included in savings *(except Routine Restricted Maintenance Account (RRMA) – Resource 8150, and Management and Classified positions tied to restricted funding)*
- Revenue generated from any future disposition of district property not included in savings

Closure Assumptions, continued - Financial -

- Enrollment based on District-provided *FY22-23 projected enrollment*
- Staffing based on 1st Interim documents (*All OUSD positions by Fund/Site*)
- Salaries of eliminated positions – used the average Salary & Benefits for that position
- Assumes eliminated positions will not be back-filled



Closure Savings

(Management/Classified Positions Only)



Schools		Unrestricted	Unrestricted & Restricted
1	Prescott	\$172,616	\$577,500
2	Brookfield	\$372,099	\$933,691
3	Carl Munck	\$222,391	\$1,129,897
4	Parker	\$277,077	\$838,373
5	Grass Valley	\$332,011	\$1,048,891
6	Horace Mann	\$371,619	\$599,119
7	Korematsu	<u>\$371,619</u>	<u>\$643,044</u>
	TOTAL	\$2,119,432	\$5,770,515

Unrestricted
Mgmt FTE's:
9.6

Classified FTE's:
12.5

**Unrestricted/Restrict
ed**
Mgmt FTE's:
12.9

Classified FTE's:
8.7
Savings also include:
- Material & Supplies
- Operating Expenses
- RRMA
- Attrition Loss

FINANCIAL IMPACT OF MERGERS





Potential Merger Savings (Component of Analysis)



**TOTAL SAVINGS RANGE –
MERGERS
\$0.9 M TO \$2.8 M**

0
2

Mergers

- *Shared Campus Mergers*
- *2 Schools to 1 Campus Mergers*
- *Administrative, Clerical and Classified Costs.*

OUSD COST MODEL FOR SCHOOL SITE RESTRUCTURING



Proposed Mergers

(Provided by OUSD)



School Mergers		Type	
1	RISE	New Highland	1 campus
2	Manzanita Community	Fruitvale	2 campuses
3	Westlake	West Oakland	1 campus



School Mergers Assumptions



Merging Schools

- Class sizes at merged schools
 - ✓ TK-3 not to exceed 24:1
 - ✓ Grades 4-5 not to exceed maximum class size maximums
 - ❖ 29:1 or 30:1 depending on Unduplicated Pupil Percentage (UPP)
- Merged schools would also in some cases be welcoming schools increasing the total enrollment even greater when combined
- Capacity exists at combined merged school
- Same as School Consolidation Assumptions



Merger Savings



Schools	Unrestricted	Unrestricted/Restricted
1 RISE	\$191,514	\$279,094
2 Manzanita	\$315,866	\$1,346,954
3 Westlake	<u>\$364,827</u>	<u>\$1,213,614</u>
TOTAL	\$872,207	\$2,839,662

Unrestricted
Mgmt FTE's: 3.0
Classified FTE's: 11.7

**Unrestricted/Restrict
ed**
Mgmt FTE's: 5.0
Classified FTE's: 33.7

Savings also include:
- RRMA
- Attrition Loss

FINANCIAL IMPACT OF CERTIFICATED STAFFING ADJUSTMENTS





Potential Teacher Staffing Savings

(Component of Analysis)



**TOTAL SAVINGS RANGE – CERTIFICATED
STAFFING
\$1.1 M TO \$6.2 M**

0
3

Teacher Staffing

- *Teacher Cost Savings from Mergers and Closures*
- *Cost savings from students filling empty seats at welcoming schools*

OUSD COST MODEL FOR SCHOOL SITE RESTRUCTURING



Methodology



- Certificated Staffing was based on *2022-23 Oakland Elementary Class Configurator*
- Class sizes at welcoming and merged schools
 - ✓ TK-3 not to exceed 24:1
 - ✓ Grades 4-5 not to exceed maximum class size maximums
 - ❖ 29:1 or 30:1 depending on Unduplicated Pupil Percentage (UPP)
- Merged school students were equally divided among welcoming school(s) – except for where welcoming school did not have a TK class
 - ✓ If an odd number of students existed, the smaller of the welcoming schools received the additional student
 - ✓ The analysis assumes equal distribution of students from closed schools to welcoming schools for the purpose of analysis only. The enrollment/distribution is subject to the options process.
- Merged schools grade levels were combined to calculate total number of classes required at each grade

EH&A Elementary Schools Certificated Staffing Analysis

➤ Closing School Staffing - Elementary:

- ✓ 2021-22 – Currently **53** “core” classroom teachers
- ✓ 2022-23 - Zero (**0**) teachers at these sites

Core – defined as those certificated staff **NOT** funded by restricted funding sources

➤ Welcoming School Staffing - Elementary:

- ✓ 2021-22 – Currently **177** “core” classroom teachers
- ✓ 2022-23 – Staffing projected at these site would require **219** positions

➤ Merged School Staffing - Elementary:

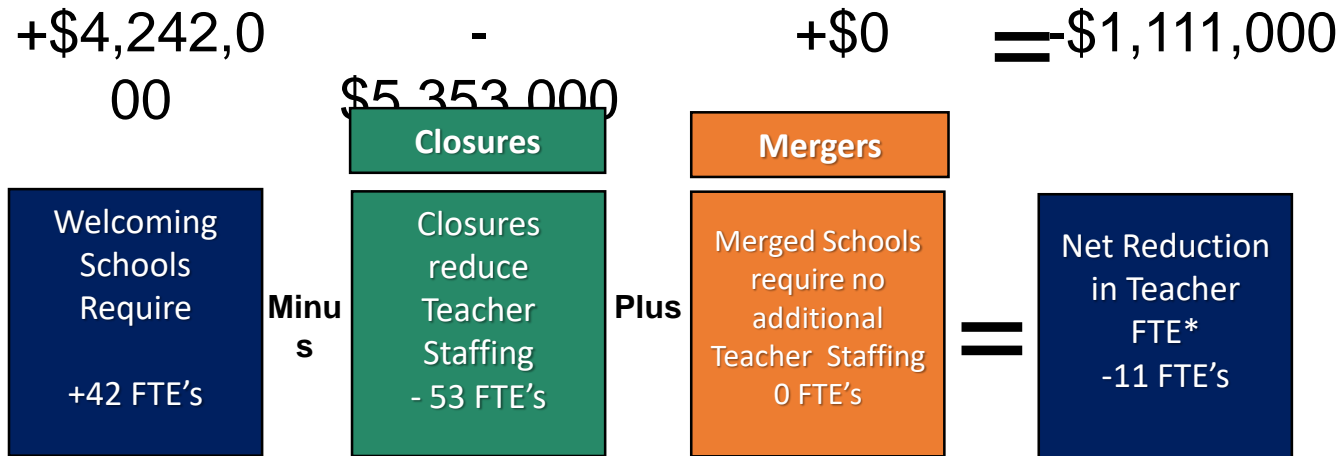
- ✓ 2021-22 – Currently **43** “core” classroom teachers

positions

❖ **Note:** Some Merged schools are also welcoming schools



School Certificated Staffing (by Component)



*Staffing reductions from Closures and Mergers

School Certificated Staffing Elementary Projected Needs

- Combined School Staffing Elementary at affected schools:
 - ✓ 2021-22 currently has 273 core classroom teachers
 - ✓ 2022-23 staffing projected to need 262 classroom teachers
 - ✓ Potential savings of 11 classroom teachers
 - ✓ Potential savings of \$1,111,000 based on average teacher salaries and benefits of \$101,000



Summary of Maximum Potential Savings

*Resources to be Considered for Reinvestment
in Board On-going Priorities*



**TOTAL SAVINGS RANGE
- ALL COMPONENTS -**

Schools	Unrestricted	Unrestricted/Restricted
Closure	\$2.1Mil	\$5.7Mil
Merger	\$0.9Mil	\$2.8Mil
Certificated Staffing	\$1.1Mil	\$6.2Mil
Total	\$4.1 Mil	\$14.7 Mil

OUUSD COST MODEL FOR SCHOOL SITE RESTRUCTURING



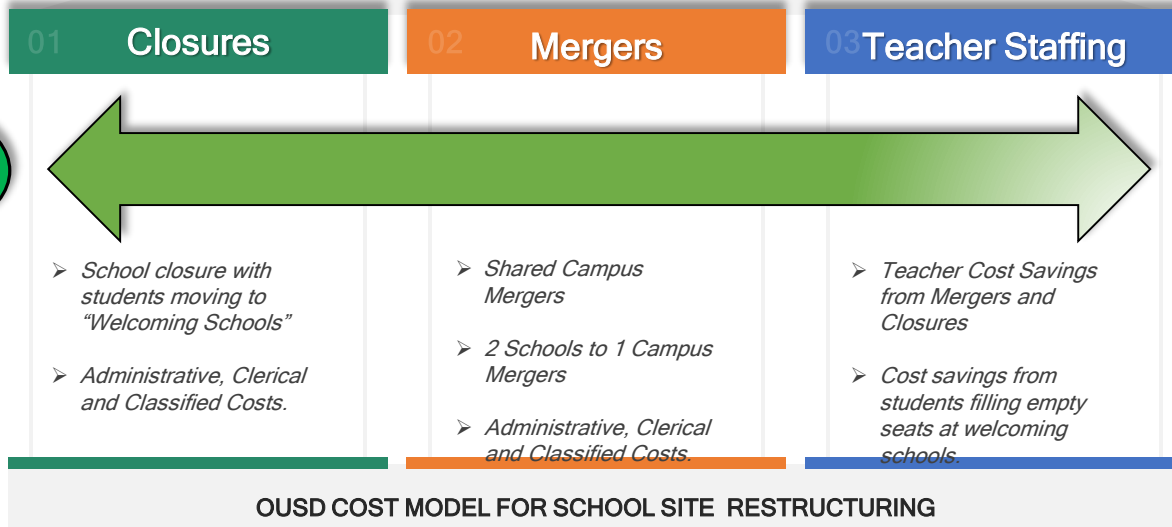
Summary of Maximum Potential Savings

Resources Available to be Reinvested in Board On-going Priorities



TOTAL SAVINGS RANGE

**TOTAL
4.1Mil**



**TOTAL
\$14.7Mi**

Considerations

The following are areas that the District may want to consider in addition to those previously identified:

- Transportation costs related to students being relocated
- Central Office structure, systems and processes
- Central Office allocated staffing

Next Steps

- Return to Board of Directors with any additional analysis, as requested
- Once a final decision has been made, recalculate savings



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



Thank You!
Questions?