

**OAKLAND UNIFIED SCHOOL DISTRICT**  
**Fiscal Year 19/20 Budget Revision, No. 1**  
**As of September 11, 2019**

<b>FY19/20 Budget Revisions</b>									
As of September 11, 2019									
	<b>Adopted Budget</b>			<b>Revised Budget</b>			<b>Difference</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
LCFF Sources	384,635,660	3,233,105	387,868,765	384,635,660	3,233,105	387,868,765	-	-	-
Federal Revenue	-	42,815,057	42,815,057	-	42,815,057	42,815,057	-	-	-
Other State Revenue	8,214,662	50,238,870	58,453,532	12,244,587	50,238,870	62,483,457	4,029,925	-	4,029,925
Other Local Revenue	14,017,486	64,478,710	78,496,196	5,436,481	72,453,105	77,889,586	(8,581,005)	7,974,395	(606,610)
<b>TOTAL REVENUES</b>	<b>406,867,808</b>	<b>160,765,742</b>	<b>567,633,550</b>	<b>402,316,728</b>	<b>168,740,137</b>	<b>571,056,865</b>	<b>(4,551,080)</b>	<b>7,974,395</b>	<b>3,423,315</b>
Certificated Salaries	140,514,625	64,487,961	205,002,586	140,882,068	64,746,913	205,628,981	367,443	258,952	626,395
Classified Salaries	52,512,702	34,894,780	87,407,482	53,535,890	37,150,416	90,686,306	1,023,188	2,255,636	3,278,824
Employee Benefits	91,701,353	64,338,441	156,039,794	92,039,463	65,938,948	157,978,411	338,110	1,600,507	1,938,617
Books and Supplies	7,573,410	24,728,668	32,302,078	7,573,410	24,728,668	32,302,078	-	-	-
Services and Other Operating Expenditures	35,847,854	39,324,042	75,171,896	34,980,096	37,958,202	72,938,298	(867,758)	(1,365,840)	(2,233,598)
Capital Outlay	120,974	6,500	127,474	120,974	6,500	127,474	-	-	-
Other Outgo (excluding Transfers of Indirect Costs)	5,985,437	6,261,844	12,247,281	5,985,437	6,261,844	12,247,281	-	-	-
Other Outgo - Transfers of Indirect Costs	(3,047,079)	1,890,819	(1,156,260)	(3,047,079)	1,890,819	(1,156,260)	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>331,209,276</b>	<b>235,933,055</b>	<b>567,142,331</b>	<b>332,070,259</b>	<b>238,682,310</b>	<b>570,752,569</b>	<b>860,983</b>	<b>2,749,255</b>	<b>3,610,238</b>
Before Other Financing Sources and Uses	75,658,532	(75,167,313)	491,219	70,246,469	(69,942,173)	304,296	(5,412,063)	5,225,140	(186,923)
Interfund Transfers									
Transfers In	564,067	-	564,067	564,067	-	564,067	-	-	-
Transfers Out	1,790,000	-	1,790,000	1,790,000	886,044	2,676,044	-	886,044	886,044
Other Sources/Uses									
Sources	-	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-	-
Contributions	(74,912,838)	74,912,838	-	(68,843,540)	68,843,540	-	6,069,298	(6,069,298)	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(76,138,771)</b>	<b>74,912,838</b>	<b>(1,225,933)</b>	<b>(70,069,473)</b>	<b>67,957,496</b>	<b>(2,111,977)</b>	<b>6,069,298</b>	<b>(6,955,342)</b>	<b>(886,044)</b>
Net Increase (Decrease) in Fund Balance	(480,239)	(254,475)	(734,714)	176,996	(1,984,677)	(1,807,681)	657,235	(1,730,202)	(1,072,967)
Fund Balance, Reserves									
Beginning Fund Balance	30,561,997	40,683,996	71,245,993	30,561,997	40,683,996	71,245,993	-	-	-
<b>Ending Balance</b>	<b>30,081,758</b>	<b>40,429,521</b>	<b>70,511,279</b>	<b>30,738,993</b>	<b>38,699,319</b>	<b>69,438,312</b>	<b>657,235</b>	<b>(1,730,202)</b>	<b>(1,072,967)</b>

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			-			-			
<b>Components of Ending Fund Balance</b>			-			-			
<b>Nonspendable</b>									
Revolving Cash	150,000	-	150,000	150,000	-	150,000	-	-	-
<b>Restricted</b>	-	40,429,521	40,429,521	-	38,699,319	38,699,319	-	(1,730,202)	(1,730,202)
<b>Assigned</b>									
Prop 39 Charter Repairs	2,283,187	-	2,283,187	2,283,187		2,283,187	-	-	-
Stale Dated Warrants	1,588,260	-	1,588,260	1,588,260		1,588,260	-	-	-
ECE Rental	32,254	-	32,254	32,254		32,254	-	-	-
RRM Contribution due to STRS On-Behalf	467,310	-	467,310	467,310		467,310	-	-	-
RRM Contribution due to PERS On-Behalf	170,828	-	170,828	170,828		170,828	-	-	-
FY17/18 Audit Adjustment Unduplicated Count	144,219	-	144,219	144,219		144,219	-	-	-
Special Education Outstanding Accruals	246,013	-	246,013	246,013		246,013	-	-	-
One Time Special Education Preschool	-	-	-	4,029,925		4,029,925	4,029,925	-	4,029,925
Contingency for Special Education	-	-	-	1,000,000		1,000,000	1,000,000	-	1,000,000
1.5% Addtnl Reserve for Economic Uncertainties	8,601,429	-	8,601,429	8,601,429		8,601,429	-	-	-
Reserve for Economic Uncertainties	11,468,572	-	11,468,572	11,468,572		11,468,572	-	-	-
Unassigned/Unappropriated	4,929,687	-	4,929,687	556,997	-	556,997	(4,372,690)	-	(4,372,690)