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# Board Cover Memorandum

**To** Board of Education

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

**Meeting Date** September 27, 2023

**Subject** 45+ Day Revision for 2023-24 Adopted Budget

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**Ask of the Board** It is recommended that the Governing Board adopt the 45+ Day Revised Budget Summary Fund 01 Summary - Unrestricted and Restricted, incorporated herein by reference as though fully set forth, including but not limited to the existing and developing commitments to ensure the ongoing sustainability of the OEA Collective Bargaining Agreement\* and other budget investments.

**Background** On June 28, 2023, the Governing Board adopted the 2023-24 budget for all funds as noted on Board Agenda Item 23-1344. The timing of the budget adoption met the June 30th statutory deadline. Prior to the adoption of the budget, the Governing Board must conduct a Public Hearing per Education Code §42103 to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing was held on June 7, 2023.

The Proposed Budget included a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2023-24 Adopted Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

The 2023-24 \$306.5 billion dollar State Budget, Senate Bill (SB) 101, was approved by the Legislature on June 15, 2023, as statutorily required, and subsequently submitted to Governor Newsom, who signed the budget on June 27, 2023. As annually

experienced, several amendments to the budget are not decided by June 30<sup>th</sup> and are subsequently approved and enacted into law through trailer bills. These amendments are included in Assembly Bill (AB) 102, which was signed by the Governor on July 10, 2023.

At the time of the June 28, 2023, Budget adoption, several new bills from the State Budget were not finalized for inclusion in the District's Adopted budget. These sources included, the LCFF Equity Multiplier, Reduction to Arts, Music, and Instructional Materials Block Grants, Reductions to the Learning Recovery Emergency Block Grant and a restoration of funding from the 2025-26 to 2027-28 fiscal year. The budget trailer bills also included clarification on the anticipated Proposition 28 allocation for Art and Music Programs.

In addition to these state factors, the District was engaged in negotiations with the Oakland Education Association (OEA). On June 28, 2023, the same night the 2023-24 Budget was approved, staff recommended the approval of Board Agenda Item 23-1682 Tentative Agreement between the Oakland Education Association and the Oakland Unified School District for Successor Collective Bargaining Agreement effective November 1, 2022 through June 30, 2025. The adoption of this agreement is the primary driver to the 45+Day Revision, which was noted at budget adoption as not being included in the budget as the approval of the AB1200 had days prior been approved by the Alameda County Office of Education.

Education Code §42127(h) states *Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.* Due to the implantation steps and timelines required to properly adjust the salary schedules, compensation factors, and budgets, the District was unable to meet the 45-day timeline, which would have occurred at the Governing Board Meeting on August 9, 2023. The District seeks to fulfill its commitment and desire to reflect the net changes in a 45+Day Revision for the 2023-24 Budget, notified the Board, Trustee, and Alameda County Office of this change, and is presenting the 45+Day Budget Revision on September 13, 2023.

It should be noted that the District advised the Board President and District Board Staff of the change in schedule on August 1, 2023, the County on August 9, 2023, and the same message was sent to the Governing Board on August 13, 2023. The delay in sending the update to the County was neither intentional nor signaling a pattern of a lack of communication; however, per the County's letter dated September 15, 2023 this sentiment was duly expressed. During the night of the September 13, 2023 Board meeting, the Board pulled the 45+ Day Budget and LCAP Update from the agenda, after conference with the Chief Business Official. The Board meeting was elapsing past the 10p hour and due to the number of agenda items to complete, the Board President sought a recommendation to reduce the number of items to be heard that night. The Chief Business Officer, although stating the preference to hear all items, prioritized items R3-R5 and due to the statutory and established timelines for the remaining actions. In response to the this action, The County subsequently required the District

to provide a multi-year projection, which is not a standard requirement for 45 Day Revisions. The District has complied with this order and included it in this revised agenda submission.

No later than September 27, 2023, at 9:00 pm, adopt by Board action, updates to the 2023-24 LCAP and Budget to ensure compliance with the law and previous commitments in the following areas:

1. LCAP Clarifying Questions: By September 27, 2023, OUSD must adopt, through Board action, the district's response to clarifying questions posed by the Alameda County Office of Education (ACOE) regarding the 2023-24 LCAP.
2. LCAP MPP: OUSD must approve an LCAP that reflects expenditure requirements for funds allocated based on the number and concentration of unduplicated students (known as the Minimum Proportionality Percentage or MPP) as required by Education Code Sections 42238.02 and 42238.03.
3. LCAP sufficient expenditures: The Board must adopt an LCAP reflecting sufficient expenditures to fully implement the specific actions within the LCAP, using the same budget assumptions and salary calculations as used in the budget to be adopted, including incorporating the impact of the new OEA agreement.
4. Budget and MYP: OUSD must approve revisions to the 2023-24 budget and multiyear budget projections (MYP) *through 2025-26* that fully incorporate all components of the OEA Collective Bargaining Agreement (CBA), appropriately coded to salary and benefits. Any other known budgetary assumptions impacting OUSD's fiscal status should also be included.

No later than September 20, 2023, at 5:00 pm, Item #4 above must be provided to ACOE staff and OUSD's Fiscal Oversight Trustee for review and confirmation prior to being presented to the Board for approval.

The 2023-24 Adopted Budget reflected a \$35M Surplus in the Unrestricted General Fund and a \$31M Deficit in the Restricted General Fund (Line E). As of the current 45+Day revision, the Unrestricted General Fund has a projected deficit of \$24M in the Unrestricted General Fund and \$52.3M deficit in the Restricted General Fund. These balances reflect 98% of the budget adjustments required for the OEA salary implementation which includes a 10% salary increase from 2022-23 and a collapsed salary schedule effective July 1, 2023. The District is also making significant budget adjustments outside of the OEA agreement that will continue through September, in light of the significant changes that occur annually during year end and year beginning. The budget summary of the 45+ Day revision, including comparisons to the Adopted Budget is reflected in the following charts.

## 2023-24 45+Day Revised Budget

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 496,015,930	\$ 335,954,115	\$ 831,970,045
9) Total Expenditures			
	\$ 414,774,284	\$ 490,595,681	\$ 905,369,965
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 81,241,646	\$ (154,641,566)	\$ (73,399,921)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (105,290,313)	\$ 102,290,313	\$ (3,000,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (24,048,668)	\$ (52,351,253)	\$ (76,399,921)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 164,775,840	\$ 283,129,544
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 94,305,037	\$ 112,424,587	\$ 206,729,624
Restricted Reserve	150,000	\$ 112,424,587	\$ 112,574,587
Other Assignments	11,180,840	0	\$ 11,180,840
Reserve for Economic Uncertainty	27,251,099		\$ 27,251,099
<b>Unassigned Unappropriated</b>	\$ 55,723,097	\$ 112,424,587	\$ 55,723,097

## 2023-24 Adopted vs 45+ Day Revised UnRestricted Fund Balance Summary

	Adopted	45+Day Revision	Adopted v 45+Day
<b>A. Revenues</b>			
5) Total Revenues	\$ 500,626,311	\$ 496,015,930	\$ (4,610,381)
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 358,666,238	\$ 414,774,284	\$ 56,108,046
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 141,960,073	\$ 81,241,646	\$ (60,718,427)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (106,864,622)	\$ (105,290,313)	\$ 1,574,309
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 35,095,451	\$ (24,048,668)	\$ (59,144,119)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 81,554,956	\$ 118,353,704	\$ 36,798,748
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 116,650,407	\$ 94,305,037	\$ (22,345,370)

## 2023-24 Adopted vs 45+ Day Revised Restricted Fund Balance Summary

	Adopted	45+Day Revision	Adopted v 45+Day
<b>A. Revenues</b>			
5) Total Revenues	\$ 308,357,105	\$ 335,954,115	\$ 27,597,010
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 444,151,754	\$ 490,595,681	\$ 46,443,927
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (135,794,649)</b>	<b>\$ (154,641,566)</b>	<b>\$ (18,846,917)</b>
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ 103,864,622	\$ 102,290,313	\$ (1,574,309)
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>	<b>\$ (31,930,027)</b>	<b>\$ (52,351,253)</b>	<b>\$ (20,421,226)</b>
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 125,521,770	\$ 164,775,840	\$ 39,254,070
b) Restricted			
<b>2) Ending Balance, June 30 (E + F1e)</b>	<b>\$ 93,591,743</b>	<b>\$ 112,424,587</b>	<b>\$ 18,832,844</b>

As noted above, the 45+ Day Revision reflects a deficits in spending in both the Unrestricted and Restricted General Fund. What is important to note is that these balances include carryover from the 2022-23 that has been added to the expenditure budgets. Carryover is money earned in a prior year(s) that is available to spend in the subsequent year. Carryover is recognized as part of the year end close process.

The District has \$38M in Unrestricted and \$21.5M in Restricted prior year carryover that has been added as expenses in the budget. This significant amount of carryover masks the of Current Year Revenue minus Current Year Expenses, which reflects the Current Year Net increase/decrease in the Fund balance. The following charts illustrate the District’s budget without the carryover, which though unable to be modeled in the financial reports, is our reality. When reviewing the financials without the carryover, the net surplus to the Unrestricted General Fund is \$13.9M and the Restricted General Fund has a deficit of \$30.8M. The District will continue to monitor its cumulative reported and its current year financial status while it forecasts its future.

**2023-24 45+Day Revised Budget w/o Prior Year Carryover**

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 496,015,930	\$ 335,954,115	\$ 831,970,045
9) Total Expenditures			
	<u>\$ 376,748,720</u>	<u>\$ 469,043,370</u>	<u>\$ 845,792,089</u>
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 119,267,210	\$ (133,089,255)	\$ (13,822,045)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	<u>\$ (105,290,313)</u>	<u>\$ 102,290,313</u>	<u>\$ (3,000,000)</u>
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 13,976,897	\$ (30,798,942)	\$ (16,822,045)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 164,775,840	\$ 283,129,544
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 94,305,037	\$ 112,424,587	\$ 206,729,624
Restricted Reserve	150,000	\$ 112,424,587	\$ 112,574,587
Other Assignments	11,180,840	0	\$ 11,180,840
Reserve for Economic Uncertainty	27,251,099		\$ 27,251,099
<b>Unassigned Unappropriated</b>	<b>\$ 55,723,097</b>	<b>\$ 112,424,587</b>	<b>\$ 55,723,097</b>

The budget adjustments include aligning the budget to the revised salary projection for every salary account and the coinciding mandatory benefit adjustments. In building the 2023-24 budget included various strategies to identify and reserve the resources required for this agreement to be fulfilled. The funding for this agreement is derived from resources that were reserved in each resource designated in Object 4399 – Unallocated Budget, the fund balance for resources eligible to retain a fund balance, and reserves from resources strategically designed to absorb the increase in salaries which include Resource 0005 Central Supplemental, Resource 0006, Supplemental & Concentration Carryover, and Resource 2600, Expanded Learning Opportunity Program. The availability of these resources was funded in part by Budget reductions adopted in Resolution 2223-0040A, Proposed Adjustments for the 2023-24 Budget to include recommendations to be considered in 2023-24 and implemented in 2024-25. This resolution is summarized in what has been consistently referred to as “Attachment A.”

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

\* Excludes 2023-24 School Site Savings

(Resource 0004 is excluded from this number as absorbing positions from other resources; therefore supporting the savings.)

The net changes in the salary schedules and the impact on the budget, in addition to the District completing its year-end close, 2022-23 Unaudited Actuals, has been occurring concurrently with the OEA implementation. The 2023-24 budget will continue to be balanced, reconciled, and presented to the Board at First Interim on December 13, 2023, along with a revised multi-year projection.

In a review of this snapshot of the Revised 2023-24 budget, post OEA agreement implementation, the District appears to be successful in absorbing the salary adjustments as anticipated; however, a net surplus must be achieved, though not currently reflected by First Interim.

The District's ongoing sustainability is contingent on long-term solutions reviewed annually to ensure that the District is meeting its commitment to afford not only this compensation agreement, but future agreements for other Bargaining Units. District leadership has a specific interest and recommendation to not repeat historical cycles of up to a three-year span of time between the OEA compensation agreement and the ability to settle compensation agreements with other bargaining units. The Superintendent's directive and aligned staff focus has been to support the improved compensation for all employee groups, due to our historical lower ranges of salaries.

The 45+Day Revised budget also serves a reminder that the District must reflect its intentions and pending actions in its Budget Development strategy and timeline to include the following Budget Balancing solutions cited during the 2023-24 Budget Development Cycle and expected as a condition of the AB1200 approval for the OEA- OUSD Tentative Agreement from the Alameda County Office of Education:

- Staff will work with the Superintendent and Board on the method of presentation and decision-making for the cited 2024-25 School Site Adjustments approved in *"Attachment A" for consideration. The full body of this document is included in the attached 22-1344A Public Hearing Proposed Adopted Budget, pages 105-114/144.*
  - **Adjustment to School Site Allocations - Discretionary (Unrestricted)**
    - Schools receive discretionary funding based on projected student enrollment at each grade level, rather than by a school's grade span. Discretionary funds are intended to cover the cost of a site's basic operational and program needs, including copier agreements, supplies, books, contracted services, and equipment to support the school site's educational environment. Graduation costs, WASC dues, and other mandated non-salary costs must also be paid with Discretionary funds. Discretionary funds are currently allocated to school sites using the following grade span formula
      - Grades TK–5: \$60.00 per student
      - Grades 6–8: \$75.00 per student
      - Grades 9–12: \$100.00 per student
  - **Adjustment to School Site Allocations - LCFF**
    - Schools receive a per-pupil allocation of LCFF (Supplemental) funding. The current funding formula is \$785 per eligible student.

The count of eligible students is determined by multiplying the projected total enrollment, including SDC students and Late-Arriving Newcomers, but the three-year average of the school's Unduplicated Pupil Percentage (UPP). Unduplicated students are defined by the State as low-income students, English learners, and foster youth. For 2022-23, approximately \$21 million in LCFF Supplemental funds are allocated to schools.

- **Potential Merger of District Schools**
- **Excerpt from OEA AB1200 Approval Letter**  
*In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:*
  - *Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments **by October 31, 2023**;*
  - *Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;*
  - *Present a public update to be provided by First Interim, with further public disclosure and **formal Board Action required no later than February 2024**, to ensure the District meets its obligations in the subsequent fiscal year.*

**Recommendation** It is recommended that the Governing Board adopt the 45+ Day Revised Budget Summary Fund 01 Summary - Unrestricted and Restricted, incorporated herein by reference as though fully set forth, including but not limited to the existing and developing commitments to ensure the ongoing sustainability of the OEA Collective Bargaining Agreement\* and other budget investments.

**Attachment(s)**

- 2023-24 45+-Day Revised Budget Summary Fund 01 Summary
- 2023-24 45+-Day Revised Budget Summary Fund 01 Summary no Carryover
- 2023-24 45+ Day Revision and LCAP Update
- 22-1344 Public Hearing Proposed Adopted Budget
- 45+ Day Multi-Year Projection
- OUSD Conditional Approval 2023-24 Budget Board Letter Final
- OUSD 2022-23 AB139 Letter Final

Oakland Unified - 2023-24 Adopted Budget to 45+ Revise

Unrestricted and Restricted

Description	Object Codes	2023-24 Adopted Budget			2023-24 45+ Revise (OEA Salary Implementation)			Variance Adopted Budget to 45+ Day Budget		
		UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
<b>A. Revenues</b>										
1) LCFF Sources	8010-8099	486,046,797.00	3,580,861.19	489,627,658.19	481,611,799.00	3,580,861.00	485,192,660.00	(4,434,998.00)	(0.19)	(4,434,998.19)
2) Federal Revenue	8100-8299	0.00	109,836,611.00	109,836,611.00	0.00	130,867,937.28	130,867,937.28	0.00	21,031,326.28	21,031,326.28
3) Other State Revenue	8300-8599	6,985,584.00	115,437,235.00	122,422,819.00	6,985,584.00	121,260,103.23	128,245,687.23	0.00	5,822,868.23	5,822,868.23
4) Other Local Revenue	8600-8799	7,593,930.00	79,502,398.00	87,096,328.00	7,418,547.00	80,245,213.40	87,663,760.40	(175,383.00)	742,815.40	567,432.40
5) Total Revenues		500,626,311.00	308,357,105.19	808,983,416.19	496,015,930.00	335,954,114.91	831,970,044.91	(4,610,381.00)	27,597,009.72	22,986,628.72
<b>B. Expenditures</b>										
1) Certificated Salaries	1000-1999	146,550,279.00	87,684,783.00	234,235,062.00	175,765,831.26	100,428,844.60	276,194,675.86	29,215,552.26	12,744,061.60	41,959,613.86
2) Classified Salaries	2000-2999	55,643,492.00	65,239,812.00	120,883,304.00	55,703,453.74	67,901,878.03	123,605,331.77	59,961.74	2,662,066.03	2,722,027.77
3) Employee Benefits	3000-3999	106,528,586.00	106,357,863.00	212,886,449.00	109,453,011.09	111,082,478.28	220,535,489.37	2,924,425.09	4,724,615.28	7,649,040.37
4) Books and Supplies	4000-4999	29,923,727.00	47,205,006.00	77,128,733.00	36,994,054.19	72,140,011.65	109,134,065.84	7,070,327.19	24,935,005.65	32,005,332.84
5) Services an Other Operating Expenditures	5000-5999	25,888,139.00	120,193,630.00	146,081,769.00	41,129,582.25	119,469,240.61	160,598,822.86	15,241,443.25	(724,389.39)	14,517,053.86
6) Capital Outlay	6000-6999	266,516.00	3,714,073.00	3,980,589.00	1,945,462.92	4,564,741.00	6,510,203.92	1,678,946.92	850,668.00	2,529,614.92
	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost	7400-7499	2,115,699.00	6,873,063.00	8,988,762.00	2,115,699.00	8,021,641.66	10,137,340.66	0.00	1,148,578.66	1,148,578.66
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(8,250,200.00)	6,883,524.00	(1,366,676.00)	(8,332,810.08)	6,986,845.21	(1,345,964.87)	(82,610.08)	103,321.21	20,711.13
9) Total Expenditures		358,666,238.00	444,151,754.00	802,817,992.00	414,774,284.37	490,595,681.04	905,369,965.41	56,108,046.37	46,443,927.04	102,551,973.41
<b>C. Excess (Deficiency) of Revenues Over</b>		141,960,073.00	(135,794,648.81)	6,165,424.19	81,241,645.63	(154,641,566.13)	(73,399,920.50)	(60,718,427.37)	(18,846,917.32)	(79,565,344.69)
<b>D. Other Financing Sources/Uses</b>										
1) Interfund Transfers		0.00		0.00	0.00		0.00	0.00	0.00	0.00
a) Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Transfers Out		3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
2) Other Sources/Uses				0.00			0.00	0.00	0.00	0.00
a) Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions		(103,864,622.00)	103,864,622.00	0.00	(102,290,313.28)	102,290,313.28	0.00	1,574,308.72	(1,574,308.72)	0.00
4) Total, Other Financing Sources/Uses		(106,864,622.00)	103,864,622.00	(3,000,000.00)	(105,290,313.28)	102,290,313.28	(3,000,000.00)	1,574,308.72	(1,574,308.72)	0.00
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>		35,095,451.00	(31,930,026.81)	3,165,424.19	(24,048,667.65)	(52,351,252.85)	(76,399,920.50)	(59,144,118.65)	(20,421,226.04)	(79,565,344.69)
<b>F. Fund Balance, Reserves</b>										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		81,554,956.00	125,521,770.00	207,076,726.00	118,353,704.41	164,775,839.84	283,129,544.25	36,798,748.41	39,254,069.84	76,052,818.25
b) Audit Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)		81,554,956.00	125,521,770.00	207,076,726.00	118,353,704.41	164,775,839.84	283,129,544.25	36,798,748.41	39,254,069.84	76,052,818.25
d) Other Restatements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Adjusted Beginning Balance (F1c + F1d)		81,554,956.00	125,521,770.00	207,076,726.00	118,353,704.41	164,775,839.84	283,129,544.25	36,798,748.41	39,254,069.84	76,052,818.25
2) Ending Balance, June 30 (E + F1e)		116,650,407.00	93,591,743.19	210,242,150.19	94,305,036.76	112,424,586.99	206,729,623.75	(22,345,370.24)	18,832,843.80	76,052,818.25
<b>Components of Ending Fund Balance</b>										
a) Non spendable Revolving Cash	9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
b) Restricted	9740	0.00	93,591,743.19	93,591,743.19	0.00	112,424,586.99	112,424,586.99	0.00	18,832,843.80	18,832,843.80
c) Committed Stabilization Arrangements	9750			0.00	0.00		0.00	0.00	0.00	0.00
d) Assigned	9780	11,378,827.46	0.00	11,378,827.46	11,180,840.40	0.00	11,180,840.40	0.00	0.00	0.00
e) Unassigned/Unappropriated				0.00			0.00	0.00	0.00	0.00
Reserve for Economic Uncertainty	9789	24,084,540.00	0.00	24,084,540.00	27,251,098.96	0.00	27,251,098.96	0.00	0.00	0.00
		81,037,039.54	0.00	81,037,039.54	55,723,097.40	0.00	55,723,097.40	0.00	0.00	0.00

Beginning Fund Balance Revised to equal ending Balance of UnAudited Actuals

Oakland Unified - 2023-24 Adopted Budget to 45+ Revise

Unrestricted and Restricted

Description	Object Codes	2023-24 45+ Revise (OEA Salary Implementation)			Prior Year Carryover (Unrestricted)	Prior Year Carryover (Restricted)	2023-24 45+ Revise (OEA Salary Implementation) LESS Carryover		
		UnRestricted (A2)	Restricted (B2)	Combined (C2)	Object 4391/4399	Object 4391	UnRestricted (A2)	Restricted (B2)	Combined (C2)
<b>A. Revenues</b>									
1) LCFF Sources	8010-8099	481,611,799.00	3,580,861.00	485,192,660.00			481,611,799.00	3,580,861.00	485,192,660.00
2) Federal Revenue	8100-8299	0.00	130,867,937.28	130,867,937.28			0.00	130,867,937.28	130,867,937.28
3) Other State Revenue	8300-8599	6,985,584.00	121,260,103.23	128,245,687.23			6,985,584.00	121,260,103.23	128,245,687.23
4) Other Local Revenue	8600-8799	7,418,547.00	80,245,213.40	87,663,760.40			7,418,547.00	80,245,213.40	87,663,760.40
5) Total Revenues		496,015,930.00	335,954,114.91	831,970,044.91			496,015,930.00	335,954,114.91	831,970,044.91
<b>B. Expenditures</b>									
1) Certificated Salaries	1000-1999	175,765,831.26	100,428,844.60	276,194,675.86	5,791,949.27		169,973,881.99	100,428,844.60	270,402,726.59
2) Classified Salaries	2000-2999	55,703,453.74	67,901,878.03	123,605,331.77	273,393.03		55,430,060.71	67,901,878.03	123,331,938.74
3) Employee Benefits	3000-3999	109,453,011.09	111,082,478.28	220,535,489.37	1,845,177.49		107,607,833.60	111,082,478.28	218,690,311.88
4) Books and Supplies	4000-4999	36,994,054.19	72,140,011.65	109,134,065.84	21,794,636.65	21,552,311.24	15,199,417.54	50,587,700.41	65,787,117.95
5) Services an Other Operating Expenditures	5000-5999	41,129,582.25	119,469,240.61	160,598,822.86	6,858,510.12		34,271,072.13	119,469,240.61	153,740,312.74
6) Capital Outlay	6000-6999	1,945,462.92	4,564,741.00	6,510,203.92	1,461,898.17		483,564.75	4,564,741.00	5,048,305.75
	7100-7299								
7) Other Outgo (excluding Transfers of Indirect Cost	7400-7499	2,115,699.00	8,021,641.66	10,137,340.66			2,115,699.00	8,021,641.66	10,137,340.66
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(8,332,810.08)	6,986,845.21	(1,345,964.87)			(8,332,810.08)	6,986,845.21	(1,345,964.87)
9) Total Expenditures		414,774,284.37	490,595,681.04	905,369,965.41			376,748,719.64	469,043,369.80	845,792,089.44
<b>C. Excess (Deficiency) of Revenues Over</b>		81,241,645.63	(154,641,566.13)	(73,399,920.50)			119,267,210.36	(133,089,254.89)	(13,822,044.53)
<b>D. Other Financing Sources/Uses</b>									
1) Interfund Transfers		0.00		0.00			0.00		0.00
a) Transfers In		0.00	0.00	0.00			0.00	0.00	0.00
b) Transfers Out		3,000,000.00	0.00	3,000,000.00			3,000,000.00	0.00	3,000,000.00
2) Other Sources/Uses				0.00					0.00
a) Sources		0.00	0.00	0.00			0.00	0.00	0.00
b) Uses		0.00	0.00	0.00			0.00	0.00	0.00
3) Contributions		(102,290,313.28)	102,290,313.28	0.00			(102,290,313.28)	102,290,313.28	0.00
4) Total, Other Financing Sources/Uses		(105,290,313.28)	102,290,313.28	(3,000,000.00)			(105,290,313.28)	102,290,313.28	(3,000,000.00)
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>		(24,048,667.65)	(52,351,252.85)	(76,399,920.50)	38,025,564.73	21,552,311.24	13,976,897.08	(30,798,941.61)	(16,822,044.53)
<b>F. Fund Balance, Reserves</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		118,353,704.41	164,775,839.84	283,129,544.25			118,353,704.41	164,775,839.84	283,129,544.25
b) Audit Adjustments		0.00	0.00	0.00			0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)		118,353,704.41	164,775,839.84	283,129,544.25			118,353,704.41	164,775,839.84	283,129,544.25
d) Other Restatements		0.00	0.00	0.00			0.00	0.00	0.00
a) Adjusted Beginning Balance (F1c + F1d)		118,353,704.41	164,775,839.84	283,129,544.25			118,353,704.41	164,775,839.84	283,129,544.25
2) Ending Balance, June 30 (E + F1e)		94,305,036.76	112,424,586.99	206,729,623.75			132,330,601.49	133,976,898.23	266,307,499.72
<b>Components of Ending Fund Balance</b>									
a) Non spendable Revolving Cash	9711	150,000.00	0.00	150,000.00			150,000.00	0.00	150,000.00
b) Restricted	9740	0.00	112,424,586.99	112,424,586.99			0.00	133,976,898.23	133,976,898.23
c) Committed Stabilization Arrangements	9750	0.00		0.00			0.00		0.00
d) Assigned	9780	11,180,840.40	0.00	11,180,840.40			11,180,840.40	0.00	11,180,840.40
e) Unassigned/Unappropriated				0.00					0.00
Reserve for Economic Uncertainty	9789	27,251,098.96	0.00	27,251,098.96			27,251,098.96	0.00	27,251,098.96
		55,723,097.40	0.00	55,723,097.40			93,748,662.13	0.00	93,748,662.13



OAKLAND UNIFIED  
SCHOOL DISTRICT  
*Community Schools, Thriving Students*

# 2023-24 45+ Day Revision and LCAP Update



Presented by: Lisa Grant-Dawson, Chief Business Officer  
DeCarlos Kaigler, Chief Financial Officer  
Diana Sherman, Coordinator, Local Control and Accountability Plan

Board of Education Meeting September 27, 2023

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# 45+ Day LCFF & Budget Projection with OEA Salary Implementation

# 45+ Day - Fund Balance Summary

## 2023-24 45+Day Revised Budget

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 496,015,930	\$ 335,954,115	\$ 831,970,045
9) Total Expenditures			
	<u>\$ 414,774,284</u>	<u>\$ 490,595,681</u>	\$ 905,369,965
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 81,241,646	\$ (154,641,566)	\$ (73,399,921)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	<u>\$ (105,290,313)</u>	<u>\$ 102,290,313</u>	\$ (3,000,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (24,048,668)	\$ (52,351,253)	\$ (76,399,921)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 164,775,840	\$ 283,129,544
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 94,305,037	\$ 112,424,587	\$ 206,729,624
Restricted Reserve	150,000	\$ 112,424,587	\$ 112,574,587
Other Assignments	11,180,840	0	\$ 11,180,840
Reserve for Economic Uncertainty	27,251,099		\$ 27,251,099
Unassigned Unappropriated	\$ 55,723,097	\$ 112,424,587	\$ 55,723,097

# 45+ Day - Net Changes from Adopted Budget

See Attached Report for larger view

Oakland Unified - 2023-24 Adopted Budget to 45+ Revise										
Unrestricted and Restricted										
		2023-24 Adopted Budget			2023-24 45+ Revise (OEA Salary Implementation)			Variance Adopted Budget to 45+ Day Budget		
Description	Object Codes	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
<b>A. Revenues</b>										
1) LCFF Sources	8010-8099	486,046,797.00	3,580,861.19	489,627,658.19	481,611,799.00	3,580,861.00	485,192,660.00	(4,434,998.00)	(0.19)	(4,434,998.19)
2) Federal Revenue	8100-8299	0.00	109,836,611.00	109,836,611.00	0.00	130,867,937.28	130,867,937.28	0.00	21,031,326.28	21,031,326.28
3) Other State Revenue	8300-8599	6,985,584.00	115,437,235.00	122,422,819.00	6,985,584.00	121,260,103.23	128,245,687.23	0.00	5,822,868.23	5,822,868.23
4) Other Local Revenue	8600-8799	7,593,930.00	79,502,398.00	87,096,328.00	7,418,547.00	80,245,213.40	87,663,760.40	(175,383.00)	742,815.40	567,432.40
5) Total Revenues		500,626,311.00	308,357,105.19	808,983,416.19	496,015,930.00	335,954,114.91	831,970,044.91	(4,610,381.00)	27,597,009.72	22,986,628.72
<b>B. Expenditures</b>										
1) Certificated Salaries	1000-1999	146,550,279.00	87,684,783.00	234,235,062.00	175,765,831.26	100,428,844.60	276,194,675.86	29,215,552.26	12,744,061.60	41,959,613.86
2) Classified Salaries	2000-2999	55,643,492.00	65,239,812.00	120,883,304.00	55,703,453.74	67,901,878.03	123,605,331.77	59,961.74	2,662,066.03	2,722,027.77
3) Employee Benefits	3000-3999	106,528,586.00	106,357,863.00	212,886,449.00	109,453,011.09	111,082,478.28	220,535,489.37	2,924,425.09	4,724,615.28	7,649,040.37
4) Books and Supplies	4000-4999	29,923,727.00	47,205,006.00	77,128,733.00	36,994,054.19	72,140,011.65	109,134,065.84	7,070,327.19	24,935,005.65	32,005,332.84
5) Services an Other Operating Expenditures	5000-5999	25,888,139.00	120,193,630.00	146,081,769.00	41,129,582.25	119,469,240.61	160,598,822.86	15,241,443.25	(724,389.39)	14,517,053.86
6) Capital Outlay	6000-6999	266,516.00	3,714,073.00	3,980,589.00	1,945,462.92	4,564,741.00	6,510,203.92	1,678,946.92	850,668.00	2,529,614.92
	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost)	7400-7499	2,115,699.00	6,873,063.00	8,988,762.00	2,115,699.00	8,021,641.66	10,137,340.66	0.00	1,148,578.66	1,148,578.66
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(8,250,200.00)	6,883,524.00	(1,366,676.00)	(8,332,810.08)	6,986,845.21	(1,345,964.87)	(82,610.08)	103,321.21	20,711.13
9) Total Expenditures		358,666,238.00	444,151,754.00	802,817,992.00	414,774,284.37	490,595,681.04	905,369,965.41	56,108,046.37	46,443,927.04	102,551,973.41
<b>C. Excess (Deficiency) of Revenues Over</b>										
		141,960,073.00	(135,794,648.81)	6,165,424.19	81,241,645.63	(154,641,566.13)	(73,399,920.50)	(60,718,427.37)	(18,846,917.32)	(79,565,344.69)
<b>D. Other Financing Sources/Uses</b>										
1) Interfund Transfers		0.00		0.00	0.00		0.00	0.00	0.00	0.00
a) Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Transfers Out		3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
2) Other Sources/Uses				0.00			0.00	0.00	0.00	0.00
a) Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions		(103,864,622.00)	103,864,622.00	0.00	(102,290,313.28)	102,290,313.28	0.00	1,574,308.72	(1,574,308.72)	0.00
4) Total, Other Financing Sources/Uses		(106,864,622.00)	103,864,622.00	(3,000,000.00)	(105,290,313.28)	102,290,313.28	(3,000,000.00)	1,574,308.72	(1,574,308.72)	0.00
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>										
		35,095,451.00	(31,930,026.81)	3,165,424.19	(24,048,667.65)	(52,351,252.85)	(76,399,920.50)	(59,144,118.65)	(20,421,226.04)	(79,565,344.69)

# 45+ Day Budget UnRestricted Net Changes since Adopted Budget

## 2023-24 Adopted vs 45+ Day Revised UnRestricted Fund Balance Summary

	Adopted	45+Day Revision	Adopted v 45+Day
<b>A. Revenues</b>			
5) Total Revenues	\$ 500,626,311	\$ 496,015,930	\$ (4,610,381)
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 358,666,238	\$ 414,774,284	\$ 56,108,046
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 141,960,073	\$ 81,241,646	\$ (60,718,427)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (106,864,622)	\$ (105,290,313)	\$ 1,574,309
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ 35,095,451	\$ (24,048,668)	\$ (59,144,119)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 81,554,956	\$ 118,353,704	\$ 36,798,748
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 116,650,407	\$ 94,305,037	\$ (22,345,370)

# 45+ Day Budget Restricted Net Changes since Adopted Budget

## 2023-24 Adopted vs 45+ Day Revised Restricted Fund Balance Summary

	Adopted	45+Day Revision	Adopted v 45+Day
<b>A. Revenues</b>			
5) Total Revenues	\$ 308,357,105	\$ 335,954,115	\$ 27,597,010
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 444,151,754	\$ 490,595,681	\$ 46,443,927
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ (135,794,649)	\$ (154,641,566)	\$ (18,846,917)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ 103,864,622	\$ 102,290,313	\$ (1,574,309)
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>	\$ (31,930,027)	\$ (52,351,253)	\$ (20,421,226)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 125,521,770	\$ 164,775,840	\$ 39,254,070
b) Restricted			
2) Ending Balance, June 30 (E + F1e)	\$ 93,591,743	\$ 112,424,587	\$ 18,832,844

# 45+ Day Budget without Prior Year Carryover

See Attached Report for larger view

Oakland Unified - 2023-24 Adopted Budget to 45+ Revise									
Unrestricted and Restricted									
Description	Object Codes	2023-24 45+ Revise (OEA Salary Implementation)			Prior Year Carryover (Unrestricted)	Prior Year Carryover (Restricted)	2023-24 45+ Revise (OEA Salary Implementation) LESS Carryover		
		UnRestricted (A2)	Restricted (B2)	Combined (C2)	Object 4391/4399	Object 4391	UnRestricted (A2)	Restricted (B2)	Combined (C2)
<b>A. Revenues</b>									
1) LCFF Sources	8010-8099	481,611,799.00	3,580,861.00	485,192,660.00			481,611,799.00	3,580,861.00	485,192,660.00
2) Federal Revenue	8100-8299	0.00	130,867,937.28	130,867,937.28			0.00	130,867,937.28	130,867,937.28
3) Other State Revenue	8300-8599	6,985,584.00	121,260,103.23	128,245,687.23			6,985,584.00	121,260,103.23	128,245,687.23
4) Other Local Revenue	8600-8799	7,418,547.00	80,245,213.40	87,663,760.40			7,418,547.00	80,245,213.40	87,663,760.40
5) Total Revenues		496,015,930.00	335,954,114.91	831,970,044.91			496,015,930.00	335,954,114.91	831,970,044.91
<b>B. Expenditures</b>									
1) Certificated Salaries	1000-1999	175,765,831.26	100,428,844.60	276,194,675.86	5,791,949.27		169,973,881.99	100,428,844.60	270,402,726.59
2) Classified Salaries	2000-2999	55,703,453.74	67,901,878.03	123,605,331.77	273,393.03		55,430,060.71	67,901,878.03	123,331,938.74
3) Employee Benefits	3000-3999	109,453,011.09	111,082,478.28	220,535,489.37	1,845,177.49		107,607,833.60	111,082,478.28	218,690,311.88
4) Books and Supplies	4000-4999	36,994,054.19	72,140,011.65	109,134,065.84	21,794,636.65	21,552,311.24	15,199,417.54	50,587,700.41	65,787,117.95
5) Services an Other Operating Expenditures	5000-5999	41,129,582.25	119,469,240.61	160,598,822.86	6,858,510.12		34,271,072.13	119,469,240.61	153,740,312.74
6) Capital Outlay	6000-6999	1,945,462.92	4,564,741.00	6,510,203.92	1,461,898.17		483,564.75	4,564,741.00	5,048,305.75
	7100-7299								
7) Other Outgo (excluding Transfers of Indirect Cost)	7400-7499	2,115,699.00	8,021,641.66	10,137,340.66			2,115,699.00	8,021,641.66	10,137,340.66
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(8,332,810.08)	6,986,845.21	(1,345,964.87)			(8,332,810.08)	6,986,845.21	(1,345,964.87)
9) Total Expenditures		414,774,284.37	490,595,681.04	905,369,965.41			376,748,719.64	469,043,369.80	845,792,089.44
<b>C. Excess (Deficiency) of Revenues Over</b>		81,241,645.63	(154,641,566.13)	(73,399,920.50)			119,267,210.36	(133,089,254.89)	(13,822,044.53)
<b>D. Other Financing Sources/Uses</b>									
1) Interfund Transfers		0.00		0.00			0.00		0.00
a) Transfers In		0.00	0.00	0.00			0.00	0.00	0.00
b) Transfers Out		3,000,000.00	0.00	3,000,000.00			3,000,000.00	0.00	3,000,000.00
2) Other Sources/Uses				0.00					0.00
a) Sources		0.00	0.00	0.00			0.00	0.00	0.00
b) Uses		0.00	0.00	0.00			0.00	0.00	0.00
3) Contributions		(102,290,313.28)	102,290,313.28	0.00			(102,290,313.28)	102,290,313.28	0.00
4) Total, Other Financing Sources/Uses		(105,290,313.28)	102,290,313.28	(3,000,000.00)			(105,290,313.28)	102,290,313.28	(3,000,000.00)
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>		(24,048,667.65)	(52,351,252.85)	(76,399,920.50)	38,025,564.73	21,552,311.24	13,976,897.08	(30,798,941.61)	(16,822,044.53)

# 45+ Day Budget without Prior Year Carryover

## 2023-24 45+Day Revised Budget w/o Prior Year Carryover

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 496,015,930	\$ 335,954,115	\$ 831,970,045
9) Total Expenditures			
	<u>\$ 376,748,720</u>	<u>\$ 469,043,370</u>	<u>\$ 845,792,089</u>
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 119,267,210	\$ (133,089,255)	\$ (13,822,045)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	<u>\$ (105,290,313)</u>	<u>\$ 102,290,313</u>	<u>\$ (3,000,000)</u>
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ 13,976,897	\$ (30,798,942)	\$ (16,822,045)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 118,353,704	\$ 164,775,840	\$ 283,129,544
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 94,305,037	\$ 112,424,587	\$ 206,729,624
Restricted Reserve	150,000	\$ 112,424,587	\$ 112,574,587
Other Assignments	11,180,840	0	\$ 11,180,840
Reserve for Economic Uncertainty	27,251,099		\$ 27,251,099
<b>Unassigned Unappropriated</b>	\$ 55,723,097	\$ 112,424,587	\$ 55,723,097

# 45+ Day Budget without Prior Year Carryover

Prior Year Carryover (Unrestricted)	Prior Year Carryover (Restricted)	Resource	Carryover	Resource	Carryover	Resource	Carryover
Object 4391/4399	Object 4391	3010 Title Low Inc	-368,696.19	9059 Philvnturesfnd	28,273.15	9277 SF Fdnt OakEdFd	5,911.03
\$38,025,565	\$21,552,311	3182 ESSA CSI	569,354.24	9062 ConnectED	73,000.00	9283 Salesforce.org	-4,990.00
Resource 0006	\$21,552,311	4035 T2a Tchr Qualit	250,929.24	9063 Gilead via OPEF	35,663.06	9286 Scribbles Sftwr	101,594.17
\$36,168,310		4127 T4-Student Sup	290,880.30	9067 W&e Haas Fund	199,110.00	9291 Silvergiving	5,010.66
		4203 Title 3 Lep Stu	396,520.02	9084 UCLA	334.00	9294 Code.org	198.62
		6010 As Lrng&safehoo	1,052,505.52	9096 Music - Instr	31,218.00	9301 Rest Justice Fe	34,333.83
		6266 Edu Effectvnss	907,696.27	9100 Silicon Vall	21,573.57	9305 Educate 78	92,839.50
		6300 Lottery:instmtl	1,200,699.75	9110 SUMS	8,496.48	9313 LEARNING POLICY	1,754.06
		6332 CCSPP Grant	4,152,223.07	9121 Ofcy	66,682.24	9315 North Carolina	15,000.00
		6386 Green CPA	55,885.00	9122 City of Oak DVP	22,417.91	9318 Alt. Assess Cap	11,377.93
		6387 CTE Incentive	712,572.00	9123 Rebate Programs	142,374.02	9321 Workforce Dev	23,345.99
		6388 SWP	-1,224,979.00	9137 Casel	13,524.36	9333 Measure N	3,942,251.07
		7085 Prop 47 - LCSSP	521,600.19	9141 Stuart Foundati	97,230.16	9337 PTA LOCAL SCHLS	285,700.55
		7810 Other State	1,086,827.84	9149 L.cty. Hlth Cr	13,811.45	9339 Measure H	0.00
		7812 Early Ltrcy Spp	617,720.04	9161 Ac Waste Mge Au	32,019.01	9342 GS Warriors	185,357.84
		7816 CalNEW Grant	16,487.09	9180 Meas Y Oakland	13,010.74		21,185,611.25
		7819 Dual Lang Immer	61,437.00	9182 Rogers Family F	20,632.94		
		9006 Oakland Ed Fund	290,665.77	9197 Chvrn Grp- Prj	35,604.80		
		9011 Donations	997,520.72	9201 Schusterman	536,572.00		
		9017 Bechtel	960.07	9206 Acph-hlth/well	-2,802.56		
		9018 The Oppenheimer	11,214.89	9209 Ntc-science-sid	37,047.51		
		9026 SF Fdnt Ridell	794.88	9212 Cal Educ Part	942.20		
		9027 ELD Instruction	37,151.00	9213 Alam All Health	45,375.00		
		9037 Black Ed In.	80,353.84	9225 Kaiser/ebcf H&w	2,361,223.98		
		9042 Helzel Family	56,837.15	9234 S.h. Cow. Fnd.	5,930.49		
		9043 Stupski Fdnt	382,562.80	9236 Kenneth Rainin	272,517.94		
		9048 EatLearnPlayOAL	53,050.00	9243 Assc For Cont E	11,284.78		
		9049 ELP Garfield	33,889.86	9250 Packard Foundat	14,678.01		
		9059 Philvnturesfnd	28,273.15	9252 Inps-contributi	366.16		
				9255 Un Immg Yth	26,166.46		
				9269 West Ed	56,283.00		
				9272 Mills Lesson St	150.00		
				9273 Light Awrds Grn	20,551.78		

# Changes to the LCFF Calculator Post Budget Adoption

- 2022-23 Unaudited Actuals is complete, which includes the final P-2 ADA to which resets the three year average.
- The 2023-24 LCFF revenue has been modified by a loss 515 ADA and \$4.1M in Revenue.

## OUSD LCFF Funding Trend Summary - Comparing 2022-23 & 2023-24 Adopted to UnAudited Actuals Update

Scope: The purpose of this analysis is to reflect the trend of our LCFF Funding and the impact of additional state allocations and funding methods and the financial bridge that has been built to support the District's pre and post pandemic sustainability. The net loss of 515 ADA impacts the District's ongoing funding significantly. An additional adjustment to the TK Add due to a duplicated entry of the projected TK Add on in the District and Charter section, overstated the LCFF Calculator at Adoption. This has been corrected and reduced the ADA projection by \$1.3M, totaling a loss of \$4.1M

	Year	Enrollment	Actual/Proj ADA	Enroll:ADA %	Funded ADA	State Funding Allocation Increase	COLA		Total	Net Increase	Net Actual ADA Change
	2020-21	35,435	26,924	76%	33,977	7,053.00	0.00%	\$	380,649,634		
	2021-22	34,374	29,452	86%	33,888	4,435.55	5.07%	\$	410,164,607	\$ 29,514,973	
<b>Adopted</b>	<b>2022-23</b>	<b>34,179</b>	<b>30,438</b>	<b>89%</b>	<b>33,225</b>	<b>2,786.97</b>	<b>13.26%</b>	<b>\$</b>	<b>460,985,999</b>	<b>\$ 50,821,392</b>	
<b>UnAudited Actuals</b>	<b>2022-23</b>	<b>34,123</b>	<b>29,922</b>	<b>88%</b>	<b>33,226</b>	<b>3,303.81</b>	<b>13.26%</b>	<b>\$</b>	<b>459,336,101</b>	<b>\$ 49,171,494</b>	<b>(515)</b>
<b>Adopted *</b>	<b>2023-24</b>	<b>33,684</b>	<b>30,438</b>	<b>89%</b>	<b>32,096</b>	<b>1,657.84</b>	<b>8.22%</b>	<b>\$</b>	<b>486,046,797</b>	<b>\$ 25,060,798</b>	
<b>UnAudited Actuals</b>	<b>2023-24</b>	<b>33,684</b>	<b>30,047</b>	<b>89%</b>	<b>31,923</b>	<b>1,876.43</b>	<b>8.22%</b>	<b>\$</b>	<b>481,611,799</b>	<b>\$ 22,275,698</b>	<b>\$(2,785,100)</b>
	2024-25	33,259	29,689	89%	30,664	975.38	3.94%	\$	482,940,399	\$ 1,328,600	
	2025-26	32,833	29,289	89%	29,878	588.66	3.29%	\$	487,400,049	\$ 4,459,650	<i>Cumulative Projected Increase</i>

\* The 2023-24 Adopted Budget also included an error in duplicated 600 TK Students, which reduced the TK Add on by \$1,333,032.

**\$(1,333,032)**

# 2023-24 LCFF Calculator

## Adopted Budget

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

# 2023-24 LCFF Calculator

## 45+Day Revised Budget

Oakland Unified (61259)	v.24.1a	8/21/2023	CY
<b>LOCAL CONTROL FUNDING FORMULA</b>			<b>2023-24</b>
<b>LCFF ENTITLEMENT CALCULATION</b>			
Calculation Factors	<u>COLA &amp; Augmentation</u> 8.22%	<u>Base Grant Proration</u> 0.00%	<u>Unduplicated Pupil Percentage</u> 79.25%      79.25%
	3-PY Average		
	ADA	Base	Grade Span
Grades TK-3	11,546.56	\$ 9,919	\$ 1,032
Grades 4-6	7,585.87	10,069	1,596
Grades 7-8	4,253.44	10,367	1,643
Grades 9-12	8,537.56	12,015	312
Supplemental			1,954
Concentration			1,943
Total			138,512,288
Subtract Necessary Small School ADA and Funding	-	-	-
<b>Total Base, Supplemental, and Concentration Grant</b>	\$ 337,586,649	\$ 14,579,769	\$ 55,818,378
NSS Allowance			\$ 55,510,230
<b>TOTAL BASE</b>	31,923.43	\$ 337,586,649	\$ 14,579,769
			\$ 55,818,378
			\$ 55,510,230
			\$ 463,495,026
<b>ADD ONS:</b>			
Targeted Instructional Improvement Block Grant			\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)			6,195,554
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	600.00	TK Add-on rate \$ 3,044.23
			1,826,537
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>			-
<b>LCFF Entitlement Before Adjustments</b>			\$ 481,611,799
Miscellaneous Adjustments			
<b>ADJUSTED LCFF ENTITLEMENT</b>			\$ 481,611,799
Local Revenue (including RDA)			(153,040,793)
<b>Gross State Aid</b>			\$ 328,571,006
Education Protection Account Entitlement			(73,383,477)
<b>Net State Aid</b>			\$ 255,187,529

# Updates & Implications for 2023-24 LCAP

# Why is the LCAP returning to Board?

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- Updates based on 23-24 45-Day Budget and 22-23 Unaudited Actuals yielded an increase in available funds
- Revised LCAP does not change goals or actions, but does adjust spending in many actions
  - Some saw reductions based on revised costs
  - Some saw increases based on revised costs and/or new investments

# Updates to LCAP Budget

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- Updated LCFF Base, Supplemental & Concentration grants based on revised LCFF Calculator
- Updated 22-23 LCFF Supplemental & Concentration carryover based on closing
- Alignment to actual costs of OEA positions
- Continued reservation of funds for potential compensation increases for non-OEA positions

# Updates to LCAP Budget

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- New one-time S&C Carryover allocations:
  - Playground and facility investments at high UPP schools
  - Expanded investments in declining enrollment schools and other one-time school support uses
  - Additional targeted investments

# Updates to MPP

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- District is required to meet the Minimum Proportionality Percentage (MPP), demonstrating that we have used our LCFF Supplemental and Concentration funds to increase or improve services for the unduplicated student population by at least the proportion of additional funds received
- $MPP = LCFF\ S\&C\ Grants / Total\ LCFF\ Grant$
- Total MPP also accounts for our S&C Carryover
- Revised MPP for 23-24, including carryover: 41.08%

# Updates to MPP

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- Originally adopted LCAP no longer met MPP once 23-24 LCFF totals and 22-23 S&C carryover were updated.
- To meet MPP in the revised LCAP, we increased planned spending of S&C funds for our highest need students to align to the updated budget and unaudited actuals.
- With this new spending, LCAP now meets MPP.



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

**PROPOSED  
ADOPTED BUDGET  
2023-2024  
FISCAL YEAR**

**PREPARED FOR  
BOARD OF EDUCATION MEETING  
JUNE 7, 2023**

Board Office Use: Legislative File Info.	
File ID Number	22-1344A
Introduction Date	6/7/2023
Enactment Number	
Enactment Date	



# Board Cover Memorandum

**To** Board of Education

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

**Meeting Date** June 7, 2023

**Subject** Public Hearing - 2023-24 Proposed Adopted Budget

**Ask of the Board** Conduct a Public Hearing and Receive for information and review, the working draft of the 2023-24 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 28, 2023, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing was scheduled for June 7, 2023. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2023-24 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

The Budget Development process began in the Fall of 2022 with the distinct 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 and in efforts to focus on the improvement of employee compensation. Enrollment projections, school site budget one-pagers, and Department and site-based reductions were all key areas of focus in the Fall of 2022. The District also made adjustments during the budget development process as a result of the Board’s January 2023 approval of resolution 2223-0036-Rescission of School Consolidations. The subsequent impact of this decision as well as the timing to ensure the District was on track to adopt and approve its LCAP and Budget and most importantly, adopt a Budget and LCAP that modeled best practices in sustainability and healthy financial and operational practices.

The rescission and the District’s desire to adopt a budget with available resources to improve compensation and other ongoing investments led to additional revised strategies and

additional accelerated activity to meet all statutory timelines and other County and Trustee requirements. The District recommended and the Board approved Resolution 2223-0040A Recommended Budget Adjustments on March 9, 2023 in which included \$41.7M of ongoing budget balancing solutions and \$13.2M in shifts in expenditures to one time resources. The \$41.7M includes \$5.7M that are spending reductions for implementation during the 2024-25 Budget Development Process, making the 2023-24 projection \$35.9M. The District has realized a net \$30.8M of these savings for 2023-24 budget year.

The components of these resolutions, in addition to the Governor’s LCFF May Revise projections, and proposed budgets and investments are reflected in the 2023-24 Budget draft, in addition to investments recommended and adopted through our LCAP process.

The Draft budget reflects a \$28M surplus in the Unrestricted General Fund and a currently, a deficit of \$35.3M in the Restricted General Fund. The District has not included the recent Tentative Agreements with OEA in the proposed draft budget. Due to the tentative status of the recent agreements and the forthcoming submission and review of the District’s AB1200 by the Trustee and the Alameda County Office of Education (ACOE), a line item for potential investments for compensation will be created in the LCAP and a coinciding reservation in the budget for the Supplemental and Concentration resources the District projects to receive as illustrated in the LCFF Calculator on slide 12 of the accompanying presentation.

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

OUSD 2021-25 Budget Assumptions - Draft Budget						
Year	2021-22	2022-23 May Revise	2022-23 Adopted Budget	2022-23 45 Day Budget	2022-23 Third Interim	2023-24
Cost of Living Adjustment (COLA)	5.07%	6.56%	6.56%	6.56%	6.56%	8.22%
Statutory COLA	1.70%					
Compounded COLA (Special Education and Community Colleges Only)	4.05%		6.28%	6.28%	6.70%	
Additional LCFF Investment ***				12.84%	13.26%	
Grade Span Adjustment Factors			10.4% (K-3)/2.6% (9-12)	10.4% (K-3)/2.6% (9-12)	10.4% (K-3)/2.6% (9-12)	
Enrollment	34,374	33,208	33,208	33,208	34,239	33,638
Attendance Used for Funding (Highest Year or Average)	33,888			33,700	33,152	31,986
Attendance (ADA)	29,452	30,225	30,225	30,225	29,980	30,091
Enrollment to ADA % *	86%	91%	91%	91%	88%	89%
Unduplicated Pupil Count	77.40%	78.53%	78.53%	78.53%	77.74%	79.03%
Consumer Price Index	6.56%	6.11%	5.75%	5.75%	5.71%	3.54%
California Lottery (Unrestricted/Restricted)	\$176.94/\$81.94	\$163/\$65	\$170/\$67	\$170/\$67	\$170/\$67	\$170/\$67
Mandate Block Grant (K-8/9-12)	\$32.79/\$63.17	\$34.94/\$67.31	\$32.79/\$63.17	\$34.94/\$67.31	\$34.94/\$67.31	\$37.81/\$72.8
Salary and Negotiated Increases Adjusted - OEA	2.5%	\$1000/Cell	\$1000/Cell	\$1000/Cell	\$1000/Cell	
Salary and Negotiated Increases BCTC, UAOS, TEAMSTERS, MgtConf		6.00%	6.00%	6.00%	6.00%	
Salary and Negotiated Increases - SEIU		6.00%	6.00%	6.00%	6.00%	2.25%
Step & Column	1.30%	2.00%	2.00%	2.00%	2.00%	2.0%
Health Benefit Assumptions **		11.00%	11.00%	11.00%	11.00%	13.0%
Mandatories & Benefits - Certificated	5.63%	5.63%	5.63%	5.63%	5.63%	5.03%
Mandatories & Benefits - Classified	11.83%	11.83%	11.83%	11.83%	11.83%	11.23%
State Teachers Retirement System	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	22.91%	25.37%	25.37%	25.37%	25.37%	27.00%
<b>Total Mandatories &amp; Benefits Certificated</b>	<b>22.55%</b>	<b>24.73%</b>	<b>24.73%</b>	<b>24.73%</b>	<b>24.73%</b>	<b>24.13%</b>
<b>Total Mandatories &amp; Benefits Classified</b>	<b>34.74%</b>	<b>37.20%</b>	<b>37.20%</b>	<b>37.20%</b>	<b>37.20%</b>	<b>38.23%</b>

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

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

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

The District will continue to complete the final review, reconciliation, and preparation of all required reports to include any amendments to the budget as a result of the public hearing. The Unrestricted General Fund is currently projected to expend \$468M and the Restricted General Fund \$452M with the noted caveats of final entries, edits and reconciliation in progress.

The 2023-24 Draft Projected Budget includes a reserve for economic uncertainties of \$24.2M, and \$10.7M in specific reservations/assignments. The District's remaining Unassigned Unappropriated Amount is \$74.4M. No reservations have been made specific to the Tentative Agreement with OEA again due to the agreement moving through the proper AB1200 approval process. The District notes that the fund balance has grown, as projected in previous interim reports, due to increased revenue projections from LCFF funding sources and the budget solutions noted above to support the District's compensation and other investment goals.

**Recommendation** It is recommended that the Governing Board Receive for information and review, the working draft of the 2023-24 Proposed Budget in conjunction with the required Public Hearing on June 7, 2023. The District will submit the 2023-24 budget for adoption on June 28, 2023.

**Attachment(s)**

- 2023-24 SACS Draft 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
- 2023-24 Draft Proposed Budget Presentation
- 2023-24 Proposed Draft Budget, Reconciliation of Attachment A
- Resolution No. 23-0545A District Budget Adjustments
- Resolution No. 23-0546A Classified Employees Reduction in Force

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	457,499,456.00	3,311,626.00	460,811,082.00	481,514,315.00	3,580,861.00	485,095,176.00	5.3%
2) Federal Revenue		8100-8299	0.00	161,503,846.00	161,503,846.00	0.00	109,477,799.00	109,477,799.00	-32.2%
3) Other State Revenue		8300-8599	8,532,259.00	202,492,265.00	211,024,524.00	6,985,584.00	112,389,443.00	119,375,027.00	-43.4%
4) Other Local Revenue		8600-8799	7,891,171.00	78,801,982.00	86,693,153.00	7,593,930.00	76,671,564.00	84,265,494.00	-2.8%
5) TOTAL, REVENUES			473,922,886.00	446,109,719.00	920,032,605.00	496,093,829.00	302,119,687.00	798,213,496.00	-13.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	155,131,637.00	105,752,004.00	260,883,641.00	146,081,176.00	87,722,955.00	233,804,131.00	-10.4%
2) Classified Salaries		2000-2999	54,085,187.00	65,380,412.00	119,475,599.00	55,650,390.00	65,474,089.00	121,124,479.00	1.4%
3) Employee Benefits		3000-3999	99,389,434.00	102,297,059.00	201,686,493.00	106,414,485.00	107,291,551.00	213,706,036.00	6.0%
4) Books and Supplies		4000-4999	35,726,136.00	36,485,890.00	72,212,026.00	16,498,562.00	44,475,055.00	60,973,617.00	-15.6%
5) Services and Other Operating Expenditures		5000-5999	48,239,146.00	145,555,566.00	193,794,712.00	31,004,869.00	130,137,760.00	161,142,629.00	-16.8%
6) Capital Outlay		6000-6999	1,488,445.00	4,262,077.00	5,750,522.00	266,516.00	3,714,073.00	3,980,589.00	-30.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,006,230.00	8,428,505.00	14,434,735.00	2,115,699.00	6,873,061.00	8,988,760.00	-37.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,704,355.00)	8,679,382.00	(1,024,973.00)	(7,458,648.00)	6,209,922.00	(1,248,726.00)	21.8%
9) TOTAL, EXPENDITURES			390,371,860.00	476,840,895.00	867,212,755.00	350,573,049.00	451,898,486.00	802,471,515.00	-7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			83,551,026.00	(30,731,176.00)	52,819,850.00	145,520,780.00	(149,778,799.00)	(4,258,019.00)	-108.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,900,000.00	0.00	5,900,000.00	3,000,000.00	0.00	3,000,000.00	-49.2%
2) Other Sources/Uses									
a) Sources		8930-8979	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	(114,439,165.00)	0.00	0.00	0.0%
3) Contributions		8980-8999	(88,735,945.00)	88,735,945.00	0.00	(114,439,165.00)	114,439,165.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,620,945.00)	88,735,945.00	(5,885,000.00)	(117,439,165.00)	114,439,165.00	(3,000,000.00)	-49.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(11,069,919.00)	58,004,769.00	46,934,850.00	28,081,615.00	(35,339,634.00)	(7,258,019.00)	-115.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	92,624,875.00	67,517,001.00	160,141,876.00	81,554,956.00	125,521,770.00	207,076,726.00	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			92,624,875.00	67,517,001.00	160,141,876.00	81,554,956.00	125,521,770.00	207,076,726.00	29.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,624,875.00	67,517,001.00	160,141,876.00	81,554,956.00	125,521,770.00	207,076,726.00	29.3%
2) Ending Balance, June 30 (E + F1e)			81,554,956.00	125,521,770.00	207,076,726.00	109,638,571.00	90,182,136.00	199,818,707.00	-3.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	27,000.00	27,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	125,494,770.00	125,494,770.00	0.00	90,389,096.00	90,389,096.00	-28.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	14,218,313.46	0.00	14,218,313.46	10,718,313.46	0.00	10,718,313.46	-24.6%
Resource 0041 AB1840 Remaining Balance		9780	7,724,419.51		7,724,419.51			0.00	
State Dated Warrants Est Res 9960		9780	718,313.46		718,313.46			0.00	
Resource 0040 Enrollment Stabilization 1year Remaining		9780	1,500,000.00		1,500,000.00			0.00	
Resource 0041 AB1840 Reserve from 0000 to make Resource whole \$10M		9780	2,275,580.49		2,275,580.49			0.00	
Reparations for Black Students Reserve		9780	2,000,000.00		2,000,000.00			0.00	
Resource 0041 AB1840		9780			0.00	10,000,000.00		10,000,000.00	
State Dated Warrants		9780			0.00	718,313.46		718,313.46	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	26,192,933.00	0.00	26,192,933.00	24,164,145.00	0.00	24,164,145.00	-7.7%
Unassigned/Unappropriated Amount		9790	40,993,709.54	0.00	40,993,709.54	74,604,112.54	(206,960.00)	74,397,152.54	81.5%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	172,860,610.91	97,164,564.96	270,025,175.87				
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,638,961.00)	0.00	(4,638,961.00)				
b) in Banks		9120	3,147,682.09	940,343.17	4,088,025.26				
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				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	78,680.02	658,206.03	736,886.05				
4) Due from Grantor Government		9290	(156.00)	6,683,279.50	6,683,123.50				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	27,000.00	27,000.00				
8) Other Current Assets		9340	0.00	1,620.00	1,620.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			171,597,856.02	105,475,013.66	277,072,869.68				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	36,677,742.53	57,377.38	36,735,119.91				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	12,532,980.88	12,532,980.88				
6) TOTAL, LIABILITIES			36,677,742.53	12,590,358.26	49,268,100.79				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			134,920,113.49	92,884,655.40	227,804,768.89				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	253,351,073.00	0.00	253,351,073.00		277,365,932.00	0.00	9.5%
Education Protection Account State Aid - Current Year		8012	61,734,857.00	0.00	61,734,857.00		61,734,857.00	0.00	0.0%
State Aid - Prior Years		8019	(291,971.00)	0.00	(291,971.00)		(291,971.00)	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	674,324.00	0.00	674,324.00		674,324.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8029	2,285,501.00	0.00	2,285,501.00	2,285,501.00	0.00	2,285,501.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	88,975,361.00	0.00	88,975,361.00	88,975,361.00	0.00	88,975,361.00	0.0%
Unsecured Roll Taxes		8042	9,549,840.00	0.00	9,549,840.00	9,549,840.00	0.00	9,549,840.00	0.0%
Prior Years' Taxes		8043	(206,222.00)	0.00	(206,222.00)	(206,222.00)	0.00	(206,222.00)	0.0%
Supplemental Taxes		8044	2,465,763.00	0.00	2,465,763.00	2,465,763.00	0.00	2,465,763.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	50,086,639.00	0.00	50,086,639.00	50,086,639.00	0.00	50,086,639.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	31,181,773.00	0.00	31,181,773.00	31,181,773.00	0.00	31,181,773.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (60%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			499,806,938.00	0.00	499,806,938.00	523,821,797.00	0.00	523,821,797.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(42,307,482.00)	0.00	(42,307,482.00)	(42,307,482.00)	0.00	(42,307,482.00)	0.0%
Property Taxes Transfers		8097	0.00	3,311,626.00	3,311,626.00	0.00	3,580,861.00	3,580,861.00	8.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			457,499,456.00	3,311,626.00	460,811,082.00	481,514,315.00	3,580,861.00	485,095,176.00	5.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,489,242.00	10,489,242.00	0.00	8,783,287.00	8,783,287.00	-16.3%
Special Education Discretionary Grants		8182	0.00	2,683,763.00	2,683,763.00	0.00	878,005.00	878,005.00	-67.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part A, Basic	3010	8290		21,555,871.00	21,555,871.00		20,037,200.00	20,037,200.00	-7.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,272,543.00	2,272,543.00		1,493,055.00	1,493,055.00	-34.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		1,996,250.00	1,996,250.00		1,950,512.00	1,950,512.00	-2.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630								
Other NCLB / Every Student Succeeds Act		8290		14,668,889.00	14,668,889.00		10,000,473.00	10,000,473.00	-31.8%
Career and Technical Education	3500-3599	8290		528,028.00	528,028.00		514,528.00	514,528.00	-2.6%
All Other Federal Revenue	All Other	8290	0.00	107,309,260.00	107,309,260.00	0.00	65,820,739.00	65,820,739.00	-38.7%
TOTAL, FEDERAL REVENUE			0.00	161,503,846.00	161,503,846.00	0.00	109,477,799.00	109,477,799.00	-32.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		27,238,757.00	27,238,757.00		29,620,062.00	29,620,062.00	8.7%
Prior Years	6500	8319		(1,002,049.00)	(1,002,049.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	3,149,104.00	3,149,104.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,383,481.00	0.00	1,383,481.00	1,285,742.00	0.00	1,285,742.00	-7.1%
Lottery - Unrestricted and Instructional Materials		8560	7,084,775.00	2,687,397.00	9,772,172.00	5,635,842.00	2,687,397.00	8,323,239.00	-14.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		9,540,181.00	9,540,181.00	New
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		547,617.00	547,617.00		288,557.00	288,557.00	-47.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		2,478,544.00	2,478,544.00		2,918,212.00	2,918,212.00	17.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		222,049.00	222,049.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	64,003.00	167,170,846.00	167,234,849.00	64,000.00	67,335,034.00	67,399,034.00	-59.7%
TOTAL, OTHER STATE REVENUE			8,532,259.00	202,492,265.00	211,024,524.00	6,985,584.00	112,389,443.00	119,375,027.00	-43.4%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	44,101,425.00	44,101,425.00	0.00	44,184,054.00	44,184,054.00	0.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	15,800,000.00	15,800,000.00	0.00	15,800,000.00	15,800,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,038,328.00	0.00	3,038,328.00	2,392,992.00	0.00	2,392,992.00	-21.2%
Interest		8660	1,357,038.00	0.00	1,357,038.00	2,000,000.00	100.00	2,000,100.00	47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	37,827.00	0.00	37,827.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,302,036.00	0.00	1,302,036.00	1,300,000.00	0.00	1,300,000.00	-0.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	0.00	567,072.00	567,072.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,155,942.00	18,333,485.00	20,489,427.00	1,900,938.00	16,687,410.00	18,588,348.00	-9.3%
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	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,891,171.00	78,801,982.00	86,693,153.00	7,593,930.00	76,671,564.00	84,265,494.00	-2.8%
TOTAL, REVENUES			473,922,886.00	446,109,719.00	920,032,605.00	496,093,829.00	302,119,687.00	798,213,496.00	-13.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	127,759,828.00	87,534,061.00	215,293,889.00	118,756,381.00	67,569,659.00	186,328,040.00	-13.5%
Certificated Pupil Support Salaries		1200	5,708,186.00	13,657,359.00	19,365,545.00	6,129,810.00	16,098,123.00	22,227,933.00	14.8%
Certificated Supervisors' and Administrators' Salaries		1300	21,585,101.00	4,387,775.00	25,972,876.00	21,065,482.00	3,863,372.00	24,928,854.00	-4.0%
Other Certificated Salaries		1900	78,522.00	172,809.00	251,331.00	127,503.00	191,801.00	319,304.00	27.0%
TOTAL, CERTIFICATED SALARIES			155,131,637.00	105,752,004.00	260,883,641.00	146,081,176.00	87,722,955.00	233,804,131.00	-10.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	472,014.00	19,603,883.00	20,075,897.00	74,016.00	19,740,854.00	19,814,870.00	-1.3%
Classified Support Salaries		2200	19,054,194.00	19,707,401.00	38,761,595.00	19,598,073.00	19,988,225.00	39,586,298.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	18,969,353.00	16,824,131.00	35,793,484.00	20,557,948.00	16,808,717.00	37,366,665.00	4.4%
Clerical, Technical and Office Salaries		2400	14,463,099.00	8,670,771.00	23,133,870.00	14,253,247.00	8,527,741.00	22,780,988.00	-1.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Classified Salaries		2900	1,136,527.00	574,226.00	1,710,753.00	1,167,106.00	408,552.00	1,575,658.00	-7.9%
TOTAL, CLASSIFIED SALARIES			54,085,187.00	65,380,412.00	119,475,599.00	55,650,390.00	65,474,089.00	121,124,479.00	1.4%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	28,482,458.00	39,891,706.00	68,384,164.00	27,569,046.00	38,208,681.00	65,777,727.00	-3.8%
PERS		3201-3202	12,809,256.00	15,385,375.00	28,194,631.00	14,056,776.00	17,441,607.00	31,498,383.00	11.7%
OASDI/Medicare/Alternative		3301-3302	7,069,690.00	6,918,701.00	13,988,391.00	6,923,581.00	7,008,505.00	13,932,086.00	-0.4%
Health and Welfare Benefits		3401-3402	39,985,339.00	31,062,397.00	71,047,736.00	46,896,337.00	36,483,362.00	83,379,699.00	17.4%
Unemployment Insurance		3501-3502	1,911,958.00	1,507,221.00	3,419,179.00	1,769,069.00	1,312,600.00	3,081,669.00	-9.9%
Workers' Compensation		3601-3602	7,618,992.00	6,153,357.00	13,772,349.00	7,233,092.00	5,503,579.00	12,736,671.00	-7.5%
OPEB, Allocated		3701-3702	7,896.00	2,150.00	10,046.00	528,249.00	1,932.00	530,181.00	5,177.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,483,845.00	1,376,152.00	2,869,997.00	1,438,335.00	1,331,285.00	2,769,620.00	-3.5%
TOTAL, EMPLOYEE BENEFITS			99,389,434.00	102,297,059.00	201,686,493.00	106,414,485.00	107,291,551.00	213,706,036.00	6.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	13,550,142.00	3,255,615.00	16,805,757.00	583,465.00	2,479,002.00	3,062,467.00	-81.8%
Books and Other Reference Materials		4200	183,754.00	1,823,394.00	2,007,148.00	69,726.00	476,019.00	545,745.00	-72.8%
Materials and Supplies		4300	14,819,590.00	23,607,302.00	38,426,892.00	7,394,424.00	24,297,110.00	31,691,534.00	-17.5%
Noncapitalized Equipment		4400	7,172,650.00	7,799,579.00	14,972,229.00	8,450,947.00	17,222,924.00	25,673,871.00	71.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,726,136.00	36,485,890.00	72,212,026.00	16,498,562.00	44,475,055.00	60,973,617.00	-15.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	28,977,156.00	28,977,156.00	0.00	23,985,995.00	23,985,995.00	-17.2%
Travel and Conferences		5200	450,056.00	1,729,586.00	2,179,642.00	223,300.00	473,615.00	696,915.00	-68.0%
Dues and Memberships		5300	608,929.00	265,575.00	874,504.00	239,670.00	65,549.00	305,219.00	-65.1%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,487,711.00	7,204,334.00	12,692,045.00	4,443,985.00	7,213,334.00	11,657,319.00	-8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,725,042.00	13,140,343.00	14,865,385.00	930,406.00	10,983,240.00	11,923,646.00	-19.8%
Transfers of Direct Costs		5710	(5,465,972.00)	5,465,972.00	0.00	(8,653,390.00)	14,275,524.00	5,622,134.00	New
Transfers of Direct Costs - Interfund		5750	(893,983.00)	952,820.00	58,837.00	(1,043,410.00)	499,438.00	(543,972.00)	-1,024.5%
Professional/Consulting Services and Operating Expenditures		5800	44,075,380.00	87,791,130.00	131,866,510.00	32,000,736.00	72,597,095.00	104,597,831.00	-20.7%
Communications		5900	2,251,983.00	28,650.00	2,280,633.00	2,863,572.00	33,970.00	2,897,542.00	27.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,239,146.00	145,555,566.00	193,794,712.00	31,004,869.00	130,137,760.00	161,142,629.00	-16.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	859,805.00	2,048,500.00	2,908,305.00	68,204.00	600,000.00	668,204.00	-77.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	628,640.00	2,213,577.00	2,842,217.00	198,312.00	3,114,073.00	3,312,385.00	16.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,488,445.00	4,262,077.00	5,750,522.00	266,516.00	3,714,073.00	3,980,589.00	-30.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	20,796.00	0.00	20,796.00	20,796.00	0.00	20,796.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers		7281-7283	0.00	8,428,505.00	8,428,505.00	0.00	6,873,061.00	6,873,061.00	-18.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	210,560.00	0.00	210,560.00	107,883.00	0.00	107,883.00	-48.8%
Other Debt Service - Principal		7439	5,774,874.00	0.00	5,774,874.00	1,987,020.00	0.00	1,987,020.00	-65.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,006,230.00	8,428,505.00	14,434,735.00	2,115,699.00	6,873,081.00	8,988,760.00	-37.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(8,679,382.00)	8,679,382.00	0.00	(6,154,955.00)	6,209,922.00	54,967.00	New
Transfers of Indirect Costs - Interfund		7350	(1,024,973.00)	0.00	(1,024,973.00)	(1,303,693.00)	0.00	(1,303,693.00)	27.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,704,355.00)	8,679,382.00	(1,024,973.00)	(7,458,648.00)	6,209,922.00	(1,248,726.00)	21.8%
TOTAL, EXPENDITURES			390,371,860.00	476,840,895.00	867,212,755.00	350,573,049.00	451,898,466.00	802,471,515.00	-7.5%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,900,000.00	0.00	2,900,000.00	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,900,000.00	0.00	5,900,000.00	3,000,000.00	0.00	3,000,000.00	-49.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Other Sources									
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									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAS		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(88,734,171.00)	88,734,171.00	0.00	(114,439,165.00)	114,439,165.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,774.00)	1,774.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(88,735,945.00)	88,735,945.00	0.00	(114,439,165.00)	114,439,165.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)</b>			(94,620,945.00)	88,735,945.00	(5,885,000.00)	(117,439,165.00)	114,439,165.00	(3,000,000.00)	-49.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	457,499,456.00	3,311,626.00	460,811,082.00	481,514,315.00	3,580,861.00	485,095,176.00	5.3%
2) Federal Revenue		8100-8299	0.00	161,503,846.00	161,503,846.00	0.00	109,477,799.00	109,477,799.00	-32.2%
3) Other State Revenue		8300-8599	8,532,259.00	202,492,265.00	211,024,524.00	6,985,584.00	112,389,443.00	119,375,027.00	-43.4%
4) Other Local Revenue		8600-8799	7,891,171.00	78,801,982.00	86,693,153.00	7,593,930.00	76,671,564.00	84,265,494.00	-2.8%
5) TOTAL, REVENUES			473,922,886.00	446,109,719.00	920,032,605.00	496,093,829.00	302,119,687.00	798,213,496.00	-13.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		210,386,495.00	288,926,052.00	499,312,547.00	189,991,036.00	254,078,118.00	444,069,154.00	-11.1%
2) Instruction - Related Services	2000-2999		79,221,995.00	79,570,607.00	158,792,602.00	75,313,891.00	69,902,466.00	145,216,357.00	-8.5%
3) Pupil Services	3000-3999		26,869,833.00	23,030,312.00	49,900,145.00	28,710,139.00	28,382,145.00	57,092,284.00	14.4%
4) Ancillary Services	4000-4999		917,053.00	16,892,481.00	17,809,534.00	10,000.00	16,215,497.00	16,225,497.00	-8.9%
5) Community Services	5000-5999		207,104.00	0.00	207,104.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		32,721,108.00	17,477,642.00	50,198,750.00	24,231,463.00	34,466,473.00	58,697,936.00	16.9%
8) Plant Services	8000-8999		34,042,042.00	42,515,296.00	76,557,338.00	30,200,821.00	41,362,566.00	71,563,387.00	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	6,006,230.00	8,428,505.00	14,434,735.00	2,115,699.00	6,873,061.00	8,988,760.00	-37.7%
10) TOTAL, EXPENDITURES			390,371,860.00	476,840,895.00	867,212,755.00	350,573,049.00	451,280,326.00	801,853,375.00	-7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			83,551,026.00	(30,731,176.00)	52,819,850.00	145,520,780.00	(149,160,659.00)	(3,639,879.00)	-106.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,900,000.00	0.00	5,900,000.00	3,000,000.00	0.00	3,000,000.00	-49.2%
2) Other Sources/Uses									
a) Sources		8930-8979	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(88,735,945.00)	88,735,945.00	0.00	(114,439,165.00)	114,439,165.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,620,945.00)	88,735,945.00	(5,885,000.00)	(117,439,165.00)	114,439,165.00	(3,000,000.00)	-49.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(11,069,919.00)	58,004,769.00	46,934,850.00	28,081,615.00	(34,721,494.00)	(6,639,879.00)	-114.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	92,624,875.00	67,517,001.00	160,141,876.00	81,554,956.00	125,521,770.00	207,076,726.00	29.3%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,624,875.00	67,517,001.00	160,141,876.00	81,554,956.00	125,521,770.00	207,076,726.00	29.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,624,875.00	67,517,001.00	160,141,876.00	81,554,956.00	125,521,770.00	207,076,726.00	29.3%
2) Ending Balance, June 30 (E + F1e)			81,554,956.00	125,521,770.00	207,076,726.00	109,636,571.00	90,800,276.00	200,436,847.00	-3.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	27,000.00	27,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	125,494,770.00	125,494,770.00	0.00	90,389,096.00	90,389,096.00	-28.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,218,313.46	0.00	14,218,313.46	10,718,313.46	0.00	10,718,313.46	-24.6%
Resource 0041 AB1840 Remaining Balance		9780	7,724,419.51		7,724,419.51			0.00	
State Dated Warrants Est Res 9960		9780	718,313.46		718,313.46			0.00	
Resource 0040 Enrollment Stabilization 1year Remaining		9780	1,500,000.00		1,500,000.00			0.00	
Resource 0041 AB1840 Reserve from 0000 to make Resource whole \$10M		9780	2,275,580.49		2,275,580.49			0.00	
Reparations for Black Students Reserve		9780	2,000,000.00		2,000,000.00			0.00	
Resource 0041 AB1840		9780			0.00	10,000,000.00		10,000,000.00	
State Dated Warrants		9780			0.00	718,313.46		718,313.46	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	26,192,933.00	0.00	26,192,933.00	24,164,145.00	0.00	24,164,145.00	-7.7%
Unassigned/Unappropriated Amount		9790	40,993,709.54	0.00	40,993,709.54	74,604,112.54	(206,960.00)	74,397,152.54	81.5%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	17,429,555.00	180,276.00
6211	Literacy Coaches and Reading Specialists Grant Program	6,821,547.00	5,155,849.00
6266	Educator Effectiveness, FY 2021-22	7,391,500.00	4,691,849.00
6300	Lottery: Instructional Materials	273,005.00	0.00
6332	CA Community Schools Partnership Act - Implementation Grant	3,314,170.00	126,217.00
6385	Governor's CTE Initiative: California Partnership Academies	0.00	212,455.00
6547	Special Education Early Intervention Preschool Grant	1,200,000.00	1,200,000.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,808,647.00	9,808,647.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	3,149,104.00	0.00
7085	Learning Communities for School Success Program	0.00	23,714.00
7220	Partnership Academies Program	0.00	73,480.00
7412	A-G Access/Success Grant	2,045,390.00	1,161,354.00
7413	A-G Learning Loss Mitigation Grant	639,426.00	436,011.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	804,011.00	357,408.00
7435	Learning Recovery Emergency Block Grant	54,063,293.00	51,792,790.00
7810	Other Restricted State	2.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	199,906.00	0.00
8210	Student Activity Funds	746,272.00	806,172.00
9010	Other Restricted Local	17,608,942.00	14,362,874.00
	Total, Restricted Balance	125,494,770.00	90,389,096.00

**FORM 11 –  
ADULT EDUCATION  
FUND**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	222,972.00	222,910.00	0.0%
3) Other State Revenue		8300-8599	2,801,715.00	3,018,013.00	7.7%
4) Other Local Revenue		8600-8799	64,504.00	5,500.00	-91.5%
5) TOTAL, REVENUES			3,089,191.00	3,246,423.00	5.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,545,659.00	1,324,133.00	-14.3%
2) Classified Salaries		2000-2999	480,818.00	520,516.00	8.3%
3) Employee Benefits		3000-3999	1,109,897.00	1,050,669.00	-5.3%
4) Books and Supplies		4000-4999	53,170.00	55,963.00	5.3%
5) Services and Other Operating Expenditures		5000-5999	286,683.00	267,300.00	-6.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	128,526.00	86,200.00	-32.9%
9) TOTAL, EXPENDITURES			3,604,753.00	3,304,781.00	-8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(515,562.00)	(58,358.00)	-88.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(515,562.00)	(58,358.00)	-88.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,326,154.00	810,592.00	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,326,154.00	810,592.00	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,326,154.00	810,592.00	-38.9%
2) Ending Balance, June 30 (E + F1e)			810,592.00	752,234.00	-7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	810,592.00	752,234.00	-7.2%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(79,550.71)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	94,048.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,497.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			14,497.29		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	222,910.00	0.0%
TOTAL, FEDERAL REVENUE			222,972.00	222,910.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,672,168.00	2,897,406.00	8.4%
All Other State Revenue	All Other	8590	129,547.00	120,607.00	-6.9%
TOTAL, OTHER STATE REVENUE			2,801,715.00	3,018,013.00	7.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,504.00	5,500.00	22.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,504.00	5,500.00	-91.5%
TOTAL, REVENUES			3,089,191.00	3,246,423.00	5.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,213,756.00	1,035,098.00	-14.7%
Certificated Pupil Support Salaries		1200	18,881.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	313,022.00	289,035.00	-7.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	222,972.00	222,910.00	0.0%
3) Other State Revenue		8300-8599	2,801,715.00	3,018,013.00	7.7%
4) Other Local Revenue		8600-8799	64,504.00	5,500.00	-91.5%
5) TOTAL, REVENUES			3,089,191.00	3,246,423.00	5.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,319,217.00	1,968,718.00	-15.1%
2) Instruction - Related Services	2000-2999		1,157,010.00	1,249,863.00	8.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		128,526.00	86,200.00	-32.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,604,753.00	3,304,781.00	-8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(515,562.00)	(58,358.00)	-88.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(515,562.00)	(58,358.00)	-88.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,326,154.00	810,592.00	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,326,154.00	810,592.00	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,326,154.00	810,592.00	-38.9%
2) Ending Balance, June 30 (E + F1e)			810,592.00	752,234.00	-7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	810,592.00	752,234.00	-7.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	48,794.00	48,794.00
6391	Adult Education Program	71,564.00	94,741.00
9010	Other Restricted Local	690,234.00	608,699.00
Total, Restricted Balance		810,592.00	752,234.00

**FORM 12 –  
CHILD DEVELOPMENT  
FUND**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,017,825.00	1,083,310.00	-46.3%
3) Other State Revenue		8300-8599	22,351,640.00	21,489,716.00	-3.9%
4) Other Local Revenue		8600-8799	500,963.00	477,000.00	-4.8%
5) TOTAL, REVENUES			24,870,428.00	23,050,026.00	-7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,642,083.00	5,473,086.00	-3.0%
2) Classified Salaries		2000-2999	5,266,558.00	5,289,697.00	0.4%
3) Employee Benefits		3000-3999	6,813,440.00	7,452,618.00	9.4%
4) Books and Supplies		4000-4999	3,238,525.00	266,460.00	-91.8%
5) Services and Other Operating Expenditures		5000-5999	3,468,930.00	3,658,527.00	5.5%
6) Capital Outlay		6000-6999	1,643,420.00	200,000.00	-87.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	494,814.00	639,638.00	29.3%
9) TOTAL, EXPENDITURES			26,567,770.00	22,980,026.00	-13.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,697,342.00)	70,000.00	-104.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,697,342.00)	70,000.00	-104.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,026,229.00	2,328,887.00	-42.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,026,229.00	2,328,887.00	-42.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,026,229.00	2,328,887.00	-42.2%
2) Ending Balance, June 30 (E + F1e)			2,328,887.00	2,398,887.00	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	5,461,760.90		
		9111	0.00		
b) in Banks					
		9120	253,537.90		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	417,588.77		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,132,887.57		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			6,132,887.57		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,017,825.00	1,083,310.00	-46.3%
TOTAL, FEDERAL REVENUE			2,017,825.00	1,083,310.00	-46.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	19,509,082.00	20,024,770.00	2.6%
All Other State Revenue	All Other	8590	2,842,558.00	1,464,946.00	-48.5%
TOTAL, OTHER STATE REVENUE			22,351,640.00	21,489,716.00	-3.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	56,013.00	70,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	192,950.00	180,000.00	-6.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	252,000.00	227,000.00	-9.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,963.00	477,000.00	-4.8%
TOTAL, REVENUES			24,870,428.00	23,050,026.00	-7.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,276,495.00	4,329,571.00	1.2%
Certificated Pupil Support Salaries		1200	133,676.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,231,912.00	1,143,515.00	-7.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,642,083.00	5,473,086.00	-3.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,992,072.00	3,858,507.00	-3.3%
Classified Support Salaries		2200	1,659.00	3,500.00	111.0%
Classified Supervisors' and Administrators' Salaries		2300	626,306.00	479,859.00	-23.4%
Clerical, Technical and Office Salaries		2400	646,521.00	947,831.00	46.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,266,558.00</b>	<b>5,289,697.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,155,852.00	1,213,598.00	5.0%
PERS		3201-3202	1,503,688.00	1,568,805.00	4.3%
OASDI/Medicare/Alternative		3301-3302	572,660.00	601,616.00	5.1%
Health and Welfare Benefits		3401-3402	3,036,391.00	3,517,221.00	15.8%
Unemployment Insurance		3501-3502	102,089.00	95,747.00	-6.2%
Workers' Compensation		3601-3602	384,751.00	395,774.00	2.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	58,009.00	59,857.00	3.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,813,440.00</b>	<b>7,452,618.00</b>	<b>9.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	178,858.00	0.00	-100.0%
Books and Other Reference Materials		4200	8,000.00	0.00	-100.0%
Materials and Supplies		4300	3,016,005.00	242,460.00	-92.0%
Noncapitalized Equipment		4400	35,662.00	24,000.00	-32.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,238,525.00</b>	<b>266,460.00</b>	<b>-91.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	1,385,067.00	New
Travel and Conferences		5200	8,000.00	7,000.00	-12.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	330,067.00	316,000.00	-4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,703.00	2,710.00	-59.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,390,124.00	1,470,376.00	5.8%
Professional/Consulting Services and Operating Expenditures		5800	1,734,036.00	477,374.00	-72.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,468,930.00</b>	<b>3,658,527.00</b>	<b>5.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	685,373.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	952,047.00	200,000.00	-79.0%
Equipment		6400	6,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,643,420.00</b>	<b>200,000.00</b>	<b>-87.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	494,814.00	639,638.00	29.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>494,814.00</b>	<b>639,638.00</b>	<b>29.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,567,770.00</b>	<b>22,980,026.00</b>	<b>-13.5%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,017,825.00	1,083,310.00	-46.3%
3) Other State Revenue		8300-8599	22,351,640.00	21,489,716.00	-3.9%
4) Other Local Revenue		8600-8799	500,963.00	477,000.00	-4.8%
5) TOTAL, REVENUES			24,870,428.00	23,050,026.00	-7.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		18,328,506.00	16,280,290.00	-11.2%
2) Instruction - Related Services	2000-2999		5,776,963.00	5,544,098.00	-4.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		494,814.00	639,638.00	29.3%
8) Plant Services	8000-8999		1,967,487.00	516,000.00	-73.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,567,770.00	22,980,026.00	-13.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,697,342.00)	70,000.00	-104.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,697,342.00)	70,000.00	-104.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,026,229.00	2,328,887.00	-42.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,026,229.00	2,328,887.00	-42.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,026,229.00	2,328,887.00	-42.2%
2) Ending Balance, June 30 (E + F1e)			2,328,887.00	2,398,887.00	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,328,887.00	2,398,887.00	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

**FORM 13 –  
CAFETERIA  
SPECIAL REVENUE  
FUND**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,129,921.00	21,432,694.00	1.4%
3) Other State Revenue		8300-8599	7,233,998.00	7,451,730.00	3.0%
4) Other Local Revenue		8600-8799	248,816.00	157,095.00	-36.9%
5) TOTAL, REVENUES			28,612,735.00	29,041,519.00	1.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,044,862.00	7,984,500.00	13.3%
3) Employee Benefits		3000-3999	4,686,096.00	5,938,914.00	26.7%
4) Books and Supplies		4000-4999	14,522,707.00	18,200,851.00	25.3%
5) Services and Other Operating Expenditures		5000-5999	(532,749.00)	9,915.00	-101.9%
6) Capital Outlay		6000-6999	281,688.00	2,350,000.00	734.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	401,634.00	613,486.00	52.7%
9) TOTAL, EXPENDITURES			26,404,238.00	35,097,666.00	32.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,208,497.00	(6,056,147.00)	-374.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,208,497.00	(6,056,147.00)	-374.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,279,792.00	31,488,289.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,279,792.00	31,488,289.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,279,792.00	31,488,289.00	7.5%
2) Ending Balance, June 30 (E + F1e)					
			31,488,289.00	25,432,142.00	-19.2%
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	31,488,289.00	25,432,142.00	-19.2%
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,183,397.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(815,294.00)		
b) in Banks		9120	1,710.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			28,369,813.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			28,369,813.89		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	21,129,921.00	21,432,694.00	1.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,129,921.00	21,432,694.00	1.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	7,081,748.00	7,428,509.00	4.9%
All Other State Revenue		8590	152,250.00	23,221.00	-84.7%
TOTAL, OTHER STATE REVENUE			7,233,998.00	7,451,730.00	3.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	8,206.00	26,144.00	218.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	228,110.00	300,000.00	31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	(170,588.00)	New
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,500.00	1,539.00	-87.7%
TOTAL, OTHER LOCAL REVENUE			248,816.00	157,095.00	-36.9%
TOTAL, REVENUES			28,612,735.00	29,041,519.00	1.5%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,181,032.00	5,788,675.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	1,514,499.00	1,873,342.00	23.7%
Clerical, Technical and Office Salaries		2400	349,331.00	322,483.00	-7.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,044,862.00	7,984,500.00	13.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	78,312.00	75,428.00	-3.7%
PERS		3201-3202	1,466,960.00	1,889,056.00	28.8%
OASDI/Medicare/Alternative		3301-3302	498,591.00	575,483.00	15.4%
Health and Welfare Benefits		3401-3402	2,101,320.00	2,797,180.00	33.1%
Unemployment Insurance		3501-3502	61,766.00	72,198.00	16.9%
Workers' Compensation		3601-3602	250,146.00	286,644.00	14.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	229,001.00	242,925.00	6.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,686,096.00</b>	<b>5,938,914.00</b>	<b>26.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,201,095.00	5,649,764.00	156.7%
Noncapitalized Equipment		4400	174,413.00	230,000.00	31.9%
Food		4700	12,147,199.00	12,321,087.00	1.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>14,522,707.00</b>	<b>18,200,851.00</b>	<b>25.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,500.00	45,000.00	47.5%
Dues and Memberships		5300	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	349,766.00	350,000.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,452,961.00)	(869,085.00)	-40.2%
Professional/Consulting Services and Operating Expenditures		5800	535,946.00	480,000.00	-10.4%
Communications		5900	1,000.00	1,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>(532,749.00)</b>	<b>9,915.00</b>	<b>-101.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	10,000.00	0.00	-100.0%
Equipment		6400	271,688.00	2,350,000.00	765.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>281,688.00</b>	<b>2,350,000.00</b>	<b>734.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	401,634.00	613,486.00	52.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>401,634.00</b>	<b>613,486.00</b>	<b>52.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,404,238.00</b>	<b>35,097,666.00</b>	<b>32.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,129,921.00	21,432,694.00	1.4%
3) Other State Revenue		8300-8599	7,233,998.00	7,451,730.00	3.0%
4) Other Local Revenue		8600-8799	248,816.00	157,095.00	-36.9%
5) TOTAL, REVENUES			28,612,735.00	29,041,519.00	1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		25,992,604.00	34,484,180.00	32.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		401,634.00	613,486.00	52.7%
8) Plant Services	8000-8999		10,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,404,238.00	35,097,666.00	32.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,208,497.00	(6,056,147.00)	-374.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,208,497.00	(6,056,147.00)	-374.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,279,792.00	31,488,289.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,279,792.00	31,488,289.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,279,792.00	31,488,289.00	7.5%
2) Ending Balance, June 30 (E + F1e)			31,488,289.00	25,432,142.00	-19.2%
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	31,488,289.00	25,432,142.00	-19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	24,048,088.00	17,691,941.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	7,434,013.00	7,434,013.00
9010	Other Restricted Local	6,188.00	306,188.00
Total, Restricted Balance		31,488,289.00	25,432,142.00

**FORM 14 –  
DEFERRED  
MAINTENANCE  
FUND**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,495.00	60,000.00	26.3%
5) TOTAL, REVENUES			47,495.00	60,000.00	26.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,266,500.00	9,494,255.00	14.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,266,500.00	9,494,255.00	14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,219,005.00)	(9,434,255.00)	14.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,219,005.00)	(6,434,255.00)	23.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,468,273.00	1,249,268.00	-80.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,468,273.00	1,249,268.00	-80.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,468,273.00	1,249,268.00	-80.7%
2) Ending Balance, June 30 (E + F1e)			1,249,268.00	(5,184,987.00)	-515.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,249,268.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	(5,184,987.00)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,431,229.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,431,229.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			7,431,229.32		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	47,495.00	60,000.00	26.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,495.00	60,000.00	26.3%
TOTAL, REVENUES			47,495.00	60,000.00	26.3%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,266,500.00	9,494,255.00	14.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			8,266,500.00	9,494,255.00	14.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			8,266,500.00	9,494,255.00	14.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,000,000.00	3,000,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			3,000,000.00	3,000,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			3,000,000.00	3,000,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,495.00	60,000.00	26.3%
5) TOTAL, REVENUES			47,495.00	60,000.00	26.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,266,500.00	9,494,255.00	14.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,266,500.00	9,494,255.00	14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,219,005.00)	(9,434,255.00)	14.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	3,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,000,000.00	3,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,219,005.00)	(6,434,255.00)	23.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,468,273.00	1,249,268.00	-80.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,468,273.00	1,249,268.00	-80.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,468,273.00	1,249,268.00	-80.7%
2) Ending Balance, June 30 (E + F1e)			1,249,268.00	(5,184,987.00)	-515.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,249,268.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(5,184,987.00)	New

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

**FORM 21 –  
BUILDING FUND**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,286.00	9,717.00	4.6%
4) Other Local Revenue		8600-8799	1,833,147.00	1,102,000.00	-39.9%
5) TOTAL, REVENUES			1,842,433.00	1,111,717.00	-39.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,512,169.00	3,433,069.00	-2.3%
3) Employee Benefits		3000-3999	1,722,620.00	1,768,371.00	2.7%
4) Books and Supplies		4000-4999	839,523.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,985,546.00	1,000,000.00	-49.6%
6) Capital Outlay		6000-6999	97,776,028.00	65,300,000.00	-33.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			105,835,886.00	71,501,440.00	-32.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(103,993,453.00)	(70,389,723.00)	-32.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(103,993,453.00)	(70,389,723.00)	-32.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,455,031.00	128,461,578.00	-44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,455,031.00	128,461,578.00	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,455,031.00	128,461,578.00	-44.7%
2) Ending Balance, June 30 (E + F1e)			128,461,578.00	58,071,855.00	-54.8%
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	128,461,578.00	58,071,855.00	-54.8%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	183,564,972.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,117,901.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			176,447,071.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			176,447,071.53		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions					
		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8576	0.00	0.00	0.0%
All Other State Revenue					
		8590	9,286.00	9,717.00	4.6%
TOTAL, OTHER STATE REVENUE			9,286.00	9,717.00	4.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,779,956.00	1,102,000.00	-38.1%
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	53,191.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,833,147.00	1,102,000.00	-39.9%
TOTAL, REVENUES			1,842,433.00	1,111,717.00	-39.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,147,674.00	3,056,095.00	-2.9%
Clerical, Technical and Office Salaries		2400	364,495.00	376,974.00	3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>TOTAL, CLASSIFIED SALARIES</b>			3,512,169.00	3,433,069.00	-2.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	30,780.00	31,210.00	1.4%
PERS		3201-3202	796,553.00	826,350.00	3.7%
OASDI/Medicare/Alternative		3301-3302	250,296.00	250,662.00	0.1%
Health and Welfare Benefits		3401-3402	467,391.00	490,164.00	4.9%
Unemployment Insurance		3501-3502	33,255.00	31,908.00	-4.1%
Workers' Compensation		3601-3602	126,087.00	123,247.00	-2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,258.00	14,830.00	-18.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,722,620.00	1,768,371.00	2.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	839,523.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			839,523.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,062,731.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	920,315.00	1,000,000.00	8.7%
Communications		5900	2,500.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,985,546.00	1,000,000.00	-49.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	10,056.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	97,765,972.00	65,300,000.00	-33.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			97,776,028.00	65,300,000.00	-33.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			105,835,886.00	71,501,440.00	-32.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	9,286.00	9,717.00	4.6%
4) Other Local Revenue		8600-8799	1,833,147.00	1,102,000.00	-39.9%
5) TOTAL, REVENUES			1,842,433.00	1,111,717.00	-39.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		105,835,886.00	71,501,440.00	-32.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			105,835,886.00	71,501,440.00	-32.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(103,993,453.00)	(70,389,723.00)	-32.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(103,993,453.00)	(70,389,723.00)	-32.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,455,031.00	128,461,578.00	-44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,455,031.00	128,461,578.00	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,455,031.00	128,461,578.00	-44.7%
2) Ending Balance, June 30 (E + F1e)			128,461,578.00	58,071,855.00	-54.8%
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	128,461,578.00	58,071,855.00	-54.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	128,461,578.00	58,071,855.00
Total, Restricted Balance		128,461,578.00	58,071,855.00

**FORM 25 –  
CAPITAL FACILITIES  
FUND**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,152,748.00	2,580,000.00	-58.1%
5) TOTAL, REVENUES			6,152,748.00	2,580,000.00	-58.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,862,126.00	4,000,000.00	-31.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,862,126.00	4,000,000.00	-31.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			290,622.00	(1,420,000.00)	-588.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			290,622.00	(1,420,000.00)	-588.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,486,329.00	17,776,951.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,486,329.00	17,776,951.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,486,329.00	17,776,951.00	1.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,776,951.00	16,356,951.00	-8.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,063,016.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,063,016.03		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	479,364.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			479,364.72		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			18,583,651.31		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	152,748.00	180,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	6,000,000.00	2,400,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			6,152,748.00	2,580,000.00	-58.1%
TOTAL, REVENUES			6,152,748.00	2,580,000.00	-58.1%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,862,126.00	4,000,000.00	-31.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,862,126.00	4,000,000.00	-31.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,862,126.00	4,000,000.00	-31.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

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

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

**FORM 35 –  
COUNTY SCHOOL  
FACILITIES FUND**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,819.00	120,000.00	14.5%
5) TOTAL, REVENUES			104,819.00	120,000.00	14.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	158,405.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,640,672.00	2,400,000.00	-48.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,799,077.00	2,400,000.00	-50.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,694,258.00)	(2,280,000.00)	-51.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,694,258.00)	(2,280,000.00)	-51.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,974,695.00	7,280,437.00	-39.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,974,695.00	7,280,437.00	-39.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,974,695.00	7,280,437.00	-39.2%
2) Ending Balance, June 30 (E + F1e)			7,280,437.00	5,000,437.00	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,280,437.00	5,000,437.00	-31.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,124,996.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,124,996.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,124,996.88		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,322.00	120,000.00	19.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,497.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,819.00	120,000.00	14.5%
TOTAL, REVENUES			104,819.00	120,000.00	14.5%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

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

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

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

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

**FORM 40 - SPECIAL  
RESERVE FUND FOR  
CAPITAL OUTLAY  
PROJECTS**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,733.00	7,500.00	11.4%
5) TOTAL, REVENUES			6,733.00	7,500.00	11.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	81,732.00	0.00	-100.0%
6) Capital Outlay		6000-6999	489,806.00	1,000,000.00	104.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			571,538.00	1,000,000.00	75.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(564,805.00)	(992,500.00)	75.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,900,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,900,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,335,195.00	(992,500.00)	-142.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	747,683.00	3,082,878.00	312.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			747,683.00	3,082,878.00	312.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			747,683.00	3,082,878.00	312.3%
2) Ending Balance, June 30 (E + F1e)			3,082,878.00	2,090,378.00	-32.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,082,878.00	2,090,378.00	-32.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,406,786.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,406,786.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,406,786.64		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,233.00	7,500.00	20.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,733.00	7,500.00	11.4%
TOTAL, REVENUES			6,733.00	7,500.00	11.4%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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

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

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

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

**FORM 51 –  
BOND INTEREST  
AND REDEMPTION  
FUND**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,162,060.00	1,095,820.00	-5.7%
3) Other State Revenue		8300-8599	453,000.00	453,000.00	0.0%
4) Other Local Revenue		8600-8799	96,972,556.00	106,564,334.00	9.9%
5) TOTAL, REVENUES			98,587,616.00	108,113,154.00	9.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	111,808,607.00	104,841,339.00	-6.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			111,808,607.00	104,841,339.00	-6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,220,991.00)	3,271,815.00	-124.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,220,991.00)	3,271,815.00	-124.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,168,428.00	117,947,437.00	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,168,428.00	117,947,437.00	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,168,428.00	117,947,437.00	-10.1%
2) Ending Balance, June 30 (E + F1e)			117,947,437.00	121,219,252.00	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	117,947,437.00	121,219,252.00	2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	125,361,680.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			125,361,680.15		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			125,361,680.15		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	1,162,060.00	1,095,820.00	-5.7%
TOTAL, FEDERAL REVENUE			1,162,060.00	1,095,820.00	-5.7%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	453,000.00	453,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			453,000.00	453,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	84,565,491.00	94,157,269.00	11.3%
Unsecured Roll		8612	4,200,000.00	4,200,000.00	0.0%
Prior Years' Taxes		8613	1,100,000.00	1,100,000.00	0.0%
Supplemental Taxes		8614	3,000,000.00	3,000,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,062,850.00	1,062,850.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,044,215.00	3,044,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			96,972,556.00	106,564,334.00	9.9%
TOTAL, REVENUES			98,587,616.00	108,113,154.00	9.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	65,189,215.00	60,844,215.00	-6.7%
Bond Interest and Other Service Charges		7434	46,619,392.00	43,997,124.00	-5.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			111,808,607.00	104,841,339.00	-6.2%
TOTAL, EXPENDITURES			111,808,607.00	104,841,339.00	-6.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

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

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

**FORM 67 - SELF-  
INSURANCE FUND**

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,746,771.00	19,224,353.00	-2.6%
5) TOTAL, REVENUES			19,746,771.00	19,224,353.00	-2.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,162,531.00	1,072,515.00	-7.7%
3) Employee Benefits		3000-3999	546,277.00	552,451.00	1.1%
4) Books and Supplies		4000-4999	157,288.00	80,380.00	-48.9%
5) Services and Other Operating Expenses		5000-5999	23,429,148.00	23,016,716.00	-1.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,295,244.00	24,722,062.00	-2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,548,473.00)	(5,497,709.00)	-0.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(5,548,473.00)	(5,497,709.00)	-0.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,903,939.00	14,355,466.00	-27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,903,939.00	14,355,466.00	-27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,903,939.00	14,355,466.00	-27.9%
2) Ending Net Position, June 30 (E + F1e)			14,355,466.00	8,857,757.00	-38.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	14,355,466.00	8,857,757.00	-38.3%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,795,450.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(577,360.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	617,470.03		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			14,835,560.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	30,755.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			30,755.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			14,804,805.59		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	136,597.00	158,386.00	16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	19,610,174.00	19,065,967.00	-2.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,746,771.00	19,224,353.00	-2.6%
TOTAL, REVENUES			19,746,771.00	19,224,353.00	-2.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	90,829.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	997,148.00	999,244.00	0.2%
Clerical, Technical and Office Salaries		2400	74,554.00	73,271.00	-1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>TOTAL, CLASSIFIED SALARIES</b>			1,162,531.00	1,072,515.00	-7.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	4,455.00	0.00	-100.0%
PERS		3201-3202	269,255.00	279,904.00	4.0%
OASDI/Medicare/Alternative		3301-3302	76,194.00	71,482.00	-6.2%
Health and Welfare Benefits		3401-3402	139,197.00	146,919.00	5.5%
Unemployment Insurance		3501-3502	11,579.00	10,514.00	-9.2%
Workers' Compensation		3601-3602	40,563.00	38,503.00	-5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,034.00	5,129.00	1.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			546,277.00	552,451.00	1.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	68,004.00	27,406.00	-59.7%
Noncapitalized Equipment		4400	89,284.00	52,974.00	-40.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			157,288.00	80,380.00	-48.9%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,007.00	2,500.00	-50.1%
Dues and Memberships		5300	3,255.00	2,000.00	-38.6%
Insurance		5400-5450	3,756,650.00	3,807,369.00	1.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	100.00	-80.0%
Transfers of Direct Costs - Interfund		5750	0.00	176,001.00	New
Professional/Consulting Services and Operating Expenditures		5800	19,663,736.00	19,028,746.00	-3.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			23,429,148.00	23,016,716.00	-1.8%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			25,295,244.00	24,722,062.00	-2.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
<b>(a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,746,771.00	19,224,353.00	-2.6%
5) TOTAL, REVENUES			19,746,771.00	19,224,353.00	-2.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		25,295,244.00	24,722,062.00	-2.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			25,295,244.00	24,722,062.00	-2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,548,473.00)	(5,497,709.00)	-0.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(5,548,473.00)	(5,497,709.00)	-0.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	19,903,939.00	14,355,466.00	-27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,903,939.00	14,355,466.00	-27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,903,939.00	14,355,466.00	-27.9%
2) Ending Net Position, June 30 (E + F1e)			14,355,466.00	8,857,757.00	-38.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	14,355,466.00	8,857,757.00	-38.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

**2023-24 Draft  
Proposed Budget  
Presentation**



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

# Oakland Unified School District

## 2023-24 **DRAFT** Proposed Budget



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

June 7, 2023

2023-24 Proposed Budget Public Hearing

[www.ousd.org](http://www.ousd.org)



@OUSDnews

# Purpose

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

# Summary Budget Assumptions

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

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

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

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

# Current Status of Budget Development

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- The District is completing the budget development and reconciliation process for all funds with additional revisions, input, resolutions, and plans covering:
  - Local Control Funding Formula (LCFF) Revisions and other revised projections as of May Revise
  - Local Control Accountability Plan Investments
  - One Time COVID Investments
  - *As Cited at Third Interim, the OEA TA is NOT included in the Proposed Draft Budget as the process for approving the TA is in progress.*

# Current Status of Budget Development

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- Complete 2023-24 Budget Reduction Reconciliation
- Review and present new or modified material requests for budget consideration to the Board
- Complete review of all position and revenue projections to calculate ending fund balance
- Complete all required reports for final budget submission and approval

# 2023-24 Budget Adjustments Update

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- On March 9, 2023, the District presented and the Board Adopted Resolution 2223-0040A, Proposed Adjustments for the 2023-24 Budget, to include recommendations to be considered in 2023-24 and implemented in 2024-25.
- The summary of the Budget Adjustments was listed in a document labeled, Attachment A.
- An update and reconciliation of those Board Agenda Items is provided with this Draft Proposed Budget.
- Budget adjustments were sought for all funds and resources; however, the Unrestricted General Fund required more adjustments to ensure its ability to absorb ongoing and proposed new costs in the current and future years.

# Reconciliation of Attachment A

## Summary of Budget Resolution Outcomes

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

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

# Reconciliation of Attachment A

## Summary of Budget Resolution Outcomes

- Attachment A projected \$41.7M in ongoing budget balancing solutions through reductions and \$13.2M in shifts of expenditures to one time resources.
- The \$41.7M in savings includes \$5.7M of savings to be implemented/considered for the 2024-25 budget; thus the savings target to be implemented in 2024-25 was \$35.9M.
- Of the \$41.7M, \$17.4M of savings was specific to Resource 0000 (The Base) in the Unrestricted General Fund.
  - \$2.9 were initiatives for 2024-25.
  - \$14.5M is the adjusted target for the 2023-24 Base General Fund Budget
- Currently, we have realized \$10.6M in savings to the Base General Fund Budget.
  - *This excludes the \$4.2M in Special Ed Savings (reduction in General Fund contribution)*

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

# Attachment A

## Summary of Budget Resolution Outcomes

- All actions and impact categories were able to achieve at or above the amounts projected, excluding the Central Discretionary Dollars savings
- The District is \$3.8M short of the adjusted \$14.5M target for the Base.
  - The District was unable to realize the proposed \$4.5M in Unrestricted discretionary savings
    - Savings were used to absorb other changes including shifts of positions from the base.
- All staffing adjustments from Resolution 2223-0185A Classified Reduction in Force Resolution, which projected 98.4 less FTE in 2023-24. The proposed budget reflects a reduction of 112 FTE's Classified & Certificated .

# Projected COVID Investments 2023-24

Sum of Earnings Resource Code	Program Code	Total
3213 ESSER III	0020 One-Time Community Positions	\$157,470
	0030 One-Time Targeted Tutoring	\$0
	0035 One-Time TK-2 Reading Tutors	\$0
	0064 OneTime State Loan Repay	\$7,133,333
	0066 One-Time PubHlth&Safety	\$1,466,814
	0068 1X MgmtPrep&Response	\$2,897,518
	0069 1X Facility Repair&Improvement	\$6,263,562
	0070 1X Education Technology	\$15,114,129
	0071 1X Distance Learning Suppt	\$505,434
	0072 1X Technology Support Staff	\$337,936
	0076 1X Translation	\$0
	0085 Covid Contact Tracing	\$350,000
	0087 Outdoor Dining	\$50,000
	0088 PPE	\$500,000
	2236 Blueprint Transition cohort 2	\$219,363
	4850 Educationally Deprived	\$0
	6251 One-time TA 2021-22	\$25,000
	9060 Hr Recruitment	\$467,433
	0089 School Site STIP Sub	\$5,151,455
	0091 General Education Pre-k	\$1,200,000
	0093 1-Time School Perimeter Safety	\$1,600,000
<b>3213 ESSER III Total</b>		<b>\$43,439,447</b>

Sum of Earnings Resource Code	Program Code	Total
3214 ESSER III Learning Loss	0020 One-Time Community Positions	\$582,205
	0040 One-Time Reading Acceleration	\$98,366
	0068 1X MgmtPrep&Response	\$1,969,906
	0070 1X Education Technology	\$205,311
	0076 1X Translation	\$553,405
<b>3214 ESSER III Learning Loss Total</b>		<b>\$3,409,192</b>
3216 ELO Esser II St Reserve	0050 One-Time Attendance Case Mgmt	\$0
	0036 Core K-2 Early Lit Tutor	\$115,024
<b>3216 ELO Esser II St Reserve Total</b>		<b>\$115,024</b>
3217 Expanded Learning GEER II	0078 1x Credit Recovery	\$0
	0036 Core K-2 Early Lit Tutor	\$151,553
<b>3217 Expanded Learning GEER II Total</b>		<b>\$151,553</b>
3218 ELO ESSER III St Resv Emergency	0036 Core K-2 Early Lit Tutor	\$703,114
<b>3218 ELO ESSER III St Resv Emergency Total</b>		<b>\$703,114</b>
3219 ELO ESSER III St Resv LL	0036 Core K-2 Early Lit Tutor	\$112,046
<b>3219 ELO ESSER III St Resv LL Total</b>		<b>\$112,046</b>
7426 Expanded Learning Opp Para	0035 One-Time TK-2 Reading Tutors	\$241,510
	0040 One-Time Reading Acceleration	\$10,899
<b>7426 Expanded Learning Opp Para Total</b>		<b>\$252,409</b>
7435 Learning Recovery Emergency	0035 One-Time TK-2 Reading Tutors	\$223,872
	0036 Core K-2 Early Lit Tutor	\$1,051,672
<b>7435 Learning Recovery Emergency Total</b>		<b>\$1,275,544</b>
5634 Homeless Children & Youth II	4857 Homeless	\$175,156
<b>5634 Homeless Children &amp; Youth II Total</b>		<b>\$175,156</b>
3225 ESSER III (ASES Summer)	1146 Summer Prog-district	\$818,285
<b>3225 ESSER III (ASES Summer) Total</b>		<b>\$818,285</b>
<b>Grand Total</b>		<b>\$50,451,772</b>

# LCFF Summary - 2022-23

Oakland Unified (61259) - FY 2023-24 Proposed Budget	v.24.1						PY1
LOCAL CONTROL FUNDING FORMULA							2022-23
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation 13.26%		Base Grant Proration 0.00%		Unduplicated Pupil Percentage 77.96%		
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	12,112.18	\$ 9,166	\$ 953	\$ 1,578	\$ 1,510	\$ 159,964,519	
Grades 4-6	7,901.64	9,304		1,451	1,389	95,951,264	
Grades 7-8	4,422.21	9,580		1,494	1,430	55,292,806	
Grades 9-12	8,788.80	11,102	289	1,776	1,700	130,663,771	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 324,475,131	\$ 14,082,870	\$ 52,787,963	\$ 50,526,396	\$ 441,872,360	
NSS Allowance		-				-	
<b>TOTAL BASE</b>	33,224.83	\$ 324,475,131	\$ 14,082,870	\$ 52,787,963	\$ 50,526,396	\$ 441,872,360	
<b>ADD ONS:</b>							
Targeted Instructional Improvement Block Grant						\$ 10,094,682	
Home-to-School Transportation (COLA added commencing 2023-24)						5,724,962	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)						-	
TK ADA	1,170.99	TK Add-on rate	\$ 2,813.00			3,293,995	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-	
<b>LCFF Entitlement Before Adjustments</b>						\$ 460,985,999	
Miscellaneous Adjustments						-	
<b>ADJUSTED LCFF ENTITLEMENT</b>						\$ 460,985,999	
Local Revenue (including RDA)						(159,252,851)	
<b>Gross State Aid</b>						\$ 301,733,148	
Education Protection Account Entitlement						(58,502,353)	
<b>Net State Aid</b>						\$ 243,230,795	

# LCFF Summary - 2023-24

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

# Impact of Unapproved SELPA Plan

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- At the May 24, 2023 Board meeting, Item 23-1069, Special Education Local Plan Area (SELPA) Annual Service Plan and Budget was not approved by the Budget (\$140.5M).
- The Special Education Budget is currently included in the Draft Proposed budget. Lack of the approval of the plan would technically exclude its eligibility from being included in the 2023-24 Proposed Budget.
- It is the Staff's understanding that this item is returning for the Board's consideration on June 21, 2023.
  - The Boards lack of approval on June 21, 2023 would require the District to either exclude the Special Education program in the final budget or note the lack of plan approval at adoption. Services or require services may also be reduced to the amount of the budgeted contribution as the General Fund cannot fund the entire program without the supplemental Special Education Revenue.

# LCAP & Budget Draft Timelines

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## Local Control Accountability Plan:

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

# LCAP & Budget Draft Timelines

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## 2023-24 Budget

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

# Next Steps

- Complete LCAP and Budget Development and reconciliation for June 28, 2023 Budget Adoption
- June 7, 2023 – LCAP & Budget Public Hearing
- June 28, 2023 – LCAP & Budget Adoption



# Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

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**2023-24 PROPOSED  
DRAFT BUDGET,  
RECONCILIATION OF  
ATTACHMENT A**

BDV Attachment A Reason	Division/Department	Action and Impact	Resource 0000		Resource 0004		Resource 0005		Resource 0006		Resource 0002		Resources 2313, 3214, 41 and 40 & Reserve C	
			FTE Change	Savings	Central Concentration (Ongoing)	FTE Change	Savings	Central Supplemental Funds (Ongoing)	FTE Change	Savings	Unrestricted Supplemental Funds (Ongoing)	FTE Change	Savings	FTE Change
<b>Technology Services</b> supports all district technology and services. Technology Services' responsibilities include infrastructure, business applications, educational systems, and technical support in alignment with OUSD Strategic goals and objectives.		<b>Funding shift - ORIG ESTIMATE REVISED</b> Shift the cost of the Specialist, School Technology position that is responsible for school sites for technology support and repair to Resource 4. There are 11.0 FTE 4.6 FTE. Given the heightened cybersecurity threats to OUSD, other districts and municipalities and analysis of department size vs similar district, there are not position eliminations available in this department based on an analysis of business practices. PCN 1094, 1946, 2268, 3052, 4073, 8337	(6.00)	\$ (611,526)	6.00	\$613,754	-	-	-	-	-	-	-	-
<b>Technology Services</b> supports all district technology and services. Technology Services' responsibilities include systems integration, and technical support in alignment with OUSD Strategic goals and objectives.		<b>Reduce non-labor costs</b> Reductions to some of the district software investments will mean that schools will have fewer options in educational technology offered by the district to support the core curriculum. Some software used by business departments was eliminated in order to meet the reduction target based on shifts in business practices. For example, OUSD will no longer use Laserfish and RocketScan what means that families will have to access online registration forms through digital platforms. Eliminate the (1.0 FTE) Manager, Custodial Services vacant position. Elimination of the Manager, Custodial Services as part of the custodial management reorganization to better align to the roles and responsibilities needed to provide supervision to schools; Should not impact the overall supervision and training at schools with a greater reliance on field supervisors to provide ongoing training. PCN 3930	(1.00)	\$ (146,488)	\$0	\$0	-	-	-	-	-	-	-	-
<b>Legal/Governance Office</b> is dedicated to providing the District with the highest quality in-house legal advice and representation by supporting the District's strategic plan.		<b>Position elimination</b> Eliminate (1.0 FTE) Senior Executive Assistant The Department will have delayed responsiveness and fewer interactions with external partnerships, philanthropic fundraising, political relationships and engagement, district strategy and board support. The Superintendent is projected to eliminate the entire Chief of Staff department at the end of the 24-25 school year. The positions in the Chief of Staff Office are funded by philanthropy. This will mean there will be no employees on staff that will manage both the external and internal affairs of the District. In addition, the Communications department will need to shift supervision to another leader within the organization. PCN 8228	(1.00)	\$ (166,294)	\$0	\$0	-	-	-	-	-	-	-	-
<b>Office of Chief Academic Officer</b> oversees schools and academics district-wide.		<b>Funding shift</b> Shift the cost of the Staff Attorney (1.5 FTE) to from 0 to 3213 and (.5 FTE) from 0 to 3214 Shift Chief of Staff Officer (1.0 FTE) from 0 to 3213 Shift Facilities Attorney (.10 FTE) from 0 to 3213 and (.90 FTE) to 3213 No impact in 2023-24. Board must review for 2024-25 consistent with its plan to review Legal, CSI and Finance Division. PCN 24205, 8439, 8310 and 7583	(3.75)	\$ (802,327)	\$0	\$0	-	-	-	-	-	-	3.75	\$ 941,361
		<b>Funding shift</b> Shift the cost of the Teacher Replacement (11.00 FTE) and Teacher Structured English Immersion (3.00 FTE) for a total of (13.00 FTE) positions to Academic ESSER 3214. These positions are currently coded to Resource 0000. The use of these positions is to assign to schools if enrollment numbers have increased. There will be an ongoing need for these positions however they have not been used significantly over the years. PCN 7151, 7157, 7150, 7154, 7156, 7158, 7159, 9341, 9342 and 9343 - Coded to Resource 0000 in 2023-24 Model	0.00	\$ (1,039,090)	-	-	-	-	-	-	-	-	0.00	\$ 355,878

BDV Attachment A Reason	Division/Department	Action and Impact	Resource 0000		Resource 0004		Resource 0005		Resource 6500		Resource 0002		Resources 2312, 3214, 41 and 40 & Measure G		
			General Purpose Funds (Ongoing)	Savings	Central Concentration (Ongoing)	Savings	Central Supplemental Funds (Ongoing)	Savings	Special Education Funds with contribution from Resource 0000 (Ongoing)	Savings	Unrestricted Supplemental Funds (Ongoing)	Savings	FTE Change	COVID Funds and AB 1840 Funds (Ongoing)	FTE Change
<b>The Purpose of this document is to true up and reconcile the proposed adjustments to the adjustments in the 2023-24 Budget Model as of May 30, 2023. Text in Red indicate additional notes and updates for each specific category.</b>															
<b>Talent Division / Human Resources</b> division work includes the employment process, orientation, maintaining employee records, coordinating district-wide employee training, personnel matters, employee counseling on rights and absences, investigations, credentials, substitutes, position changes, leaves of absence, employee counseling on rights and absences (investigations). The Talent Division also works to support district-wide classification and compensation, leadership growth & development, new teacher support, recruitment and pathways, data reporting and analysis, call-center management and managing the employee benefits.		<b>Funding shift</b> Shift of Fingerprint Technician (1.0 FTE) funding from 0 to 3213. There is only one position within Talent that handles the fingerprint process for new employees and the ongoing compliance for current staff. The Talent Division will no longer provide fingerprinting services for new employees. Providing fingerprint services in house has allowed for greater efficiency and a lower cost to applicants. The efficiency of the onboarding process may decline if there are longer wait times for applicants. Talent also manages the subsequent process for internal staff. This process may be impacted by this elimination. PCN 3164	1.00	\$ (84,991)									1.00	\$ 78,952	
<b>Talent Division / Human Resources</b> division work includes the employment process, orientation, maintaining employee records, coordinating classified employee training, personnel investigations, credentials, substitutes, position changes, leaves of absence, employee counseling on rights and absences (investigations). The Talent Division also works to support district-wide classification and compensation, leadership growth & development, new teacher support, recruitment and pathways, data reporting and analysis, call-center management and managing the employee benefits.		<b>Position elimination</b> Position elimination (2.0 FTE) Teacher positions. These positions are in the Talent budget and can be removed. PCN 8902 and 8903	(2.00)	\$ (230,342)											
<b>Labor &amp; Alternative Dispute Resolution Office</b> collaborates with our labor partners in the development and negotiation of collectively bargained agreements. The office also provides support and facilitates all District school sites and departments in their partnership with labor unions and union leadership. The office also handles employee-related complaints, including those filed with the Equal Employment Opportunity Commission (EEOC), the Department of Fair Employment and Housing (DFEH) and the Department of Labor and Fair Standards.		<b>Funding shift - Currently PCN 8122 Not in 2023-24, PCN 6854 remains in 0000.</b> Shift the cost of the Teacher Replacement positions (2.00 FTE) to ESSER 3213. These teacher replacement positions used for settlement agreements to allow sites to fill pending teacher positions. Funding for these positions is currently in the Talent settlement agreements are reached beyond 2023-24, additional funding for teacher replacement positions will be requested. PCN 8122 and 6854	(1.00)	\$ (141,568)									0.00	\$ -	
<b>Office of Sr. Business Officer</b> leads all financial departments in Oakland Unified School District and is responsible for creating a balanced budget that the School Board adopts each year in June. The Accounting/Budget Accounts Payable, Strategic Resource Planning and Payroll are under this division.		<b>Funding shift</b> The Business Services Division has reduced and eliminated positions beyond what evaluated and recommended staffing should be for the District to build and ensure sustainability over time. The District is currently reviewing the impact of the proposed spending reductions on development, knowledge, and talent of a number of employees. To support the District's financial needs, the business services department will not immediately impact what sustainability plans requested and required to gain fiscal sustainability, but is recommending the more immediate and deliberate phase out of the following positions to trigger the pending transitions. The District's Chief Business Officer and Trustee have been funded out of AB1840 since 2021-22 to fully identify positions that are part of the fiscal recovery and sustainability. The Chief Business Officer position as it exists today is currently set to sunset in 2023-24. The District will transfer funding for the (1.0 FTE) Sr Director of Strategic Planning and (1.0 FTE) Senior Executive Assistant Support to Resource 0000 to Resource 0040 (AB1840) with a reservation to retain the positions for 2023-24, 2024-25. This will allow the District to have the work that these positions currently perform as well as the District's financial and operational needs as well as the Fiscal Sustainability Plan and associated audits and reviews. This will also signal the collapse of the Operations and Business Departments under a new organizational structure accordingly. PCN 6743 and 8224	(2.00)	\$ (416,537)										2.00	\$ 447,645
<b>Academics and Instruction</b> department aims to improve instruction and student learning through the development of coherent instructional systems; standards-based curriculum; assessment; foundational professional development; differentiated instruction; coaching and support; and tiered student support structures. A.I. leads the strategic plan reading initiative and consists of staff supporting TK-12 schools in following areas: ELA/Literacy, Math, Science, History/Social Studies, Social Emotional Learning, Physical Education, Instructional Technology, Libraries, and Visual and Performing Arts.		<b>Funding shift</b> Move the following positions with corresponding FTE to Resource 5 Exec Director, Instruction (0.20 FTE) Spec Instructional Materials (0.40 FTE) from 0 to 4 and (1.60 FTE) from 5 to 4 Move the following position with corresponding FTE to Resource 9334 (Measure G). This position has oversight over the visual arts programs and teachers. Director, Visual & Perf Arts (0.40 FTE) PCN 443, 7166, 6457, 6301 and 7943	(5.00)	\$ (694,939)	2.00	\$278,370	2.00	\$ 446,118					1.00	\$ 211,566	

BDO/Attachment A Reason	Division/Department	Action and Impact	Resource 0000		Resource 0004		Resource 0005		Resource 0006		Resource 0002		Resources 2212, 3214, 41 and 40 & Measure G		
			FTE Change	Savings	Central Concentration (Ongoing)	FTE Change	Savings	Central Supplemental Funds (Ongoing)	FTE Change	Savings	Unrestricted Supplemental Funds (Ongoing)	FTE Change	Savings	FTE Change	Amount of Funds Shifted
<p><b>Academics and Instruction</b> department aims to improve instruction and student learning through the development of content in the digital systems, standards-based curriculum, ongoing professional learning and collaboration, one-to-one coaching and support; and learned student support structures. A.I. leads the strategic plan reading initiative and consists of staff supporting TK-12 schools in following areas:</p> <ul style="list-style-type: none"> <li>ELA/Literacy, Math, Science, History/Social Studies, Social Emotional Learning, Physical Education, Instructional Technology, Libraries, and Visual and Performing Arts.</li> </ul>		<p>The cost of curriculum adoptions is costly up front, then tapers off to annual costs for the purchase of consumables like workbooks and materials for the curriculum. The Academic Department has made curriculum adoptions across the grade spans over the last four years. The final adoptions that are taking place are in High School and will likely take the next two school years. It is likely that OUSD would not have to invest deeply in new curriculum adoptions for another 10 years, which is the usual cycle for when the CA Department of Education updates to new academic content standards. The associated costs with curriculum adoptions are in professional learning. <b>2022-23 Budget was \$7M and is not in the 2023-24 Budget.</b></p>													
<p><b>Linked Learning Office</b> as an entity within the High School Network, the Linked Learning Office brings together college-prep academics, technical education, work-based learning, and support services and ensures students, teachers and leaders within OUSD's high schools receive access and support to develop these critical program elements. Serving as a theory of action, Linked Learning is a grounded in the idea that if students are exposed to rigorous academics, career technical education, work-based learning and comprehensive student</p>		<p><b>Funding shift</b></p> <p>The following positions will move out of Resource 5 into Measure NIH, CTE or other grant</p> <p>Coordinator Work-Based Learning (1.0 FTE) to move to CTE</p> <p>Workforce or Measure NIH</p> <p>Program Manager CTE (1.0 FTE) move to CTE or Measure NIH</p> <p>PCN 11 and 8564</p>				1.00	\$ (259,794)						1.00	\$ 128,485	
<p><b>Linked Learning Office</b> as an entity within the High School Network, the Linked Learning Office brings together college-prep academics, technical education, work-based learning, and support services and ensures students, teachers and leaders within OUSD's high schools receive access and support to develop these critical program elements. Serving as a theory of action, Linked Learning is a grounded in the idea that if students are exposed to rigorous academics, career technical education, work-based learning and comprehensive student</p>		<p><b>Position elimination - Position Currently Remains in 2023-24 Budget</b></p> <p>Eliminate (.4 FTE) from Resource 0 and (.6 FTE) from Resource 5 of the Specialist, Master Schedule position within Linked Learning. This position is a vacancy. There is currently another FTE for the Specialist, Master Schedule position that is filled; initially there was a position for this role that was eliminated due to budgetary scheduling. There was the hiring of a second person to help mitigate an upcoming retirement and allow for time to transfer knowledge to a new person.</p> <p>PCN 2179</p>				0.00	\$ -								
<p><b>Facilities</b> led by Taishi Nakagawa, Deputy Chief Facilities Management &amp; Planning, The Facilities Planning and Management Division oversees the capital improvement program for the Oakland Unified School District. This work is supported by Measure J, Measure Y, Measure Y, \$735 million, Measure J, \$475 million, and Measure Y, \$735 million. We work with an Independent Citizen Bond Oversight Committee (CBOC) to help ensure that all spending fulfills the bond measure mandates approved by Oakland voters. The Facilities Department manages over 100 buildings and 680 portables, totaling 5,641,891 square feet. Beyond the upkeep of classrooms, offices and gymnasiums, we are responsible for a variety of other facilities, including science and athletic fields and courts. Our facilities management operations team addresses and responds to over 20,000 work orders per year.</p>		<p>With the passage of Measure Y, there will be an increased focus on the district's bond projects. The funding will be shifted into Resource 9 to support the appropriate expenditures. Increased focus on the capital project.</p> <p><b>Reduction by \$273,000 in unrestricted non-salary items.</b></p> <p>Position(s) (funding change):</p> <ul style="list-style-type: none"> <li>(20 FTE) Deputy Chief of Facilities</li> <li>(20 FTE) Administrative Assistant III Building</li> <li>(20 FTE) Program Manager Sustainable Energy</li> </ul> <p>PCN 2864, 3916 and 4023</p>													

BDV Attachment A Resolution		Resource 0000		Resource 0004		Resource 0005		Resource 6500		Resource 0002		Resources 3214, 3214.41 and 40 & Resource 6	
Division/Department		General Purpose Funds (Ongoing)		Central Concentration (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)		COVID Funds and AB 1840 Funds (Ongoing)	
Action and Impact		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Amount of Funds Shifted
<p><b>BDV Attachment A Resolution</b></p> <p><b>The Purpose of this document is to true up and reconcile the proposed adjustments to the adjustments in the 2023-24 Budget Model as of May 30, 2023. Text in Red indicate additional notes and updates for each specific category.</b></p>													
<p><b>Community Schools Student Services (CSSS)</b> leverages community partnerships and resources so our campuses become hubs of support and opportunity for students, families and community members. By working with the community in this way, schools become better equipped to tap into the unique talents and gifts of every student, teacher and staff member in our district, and can better break down barriers to student achievement. Within CSSS you will find Behavioral Health, Wellness, School Safety &amp; DHP and the Oakland Athletic League</p>		<p><b>Funding shift</b></p> <p>The following positions will move into other available Resources:</p> <p>(3.0 FTE) Behavior Specialist from 5 to Resource 4                  (1.0 FTE) Administrative Assist III Bl - Resource 4                  (1.0 FTE) Administrative Assistant III - Resource 3213. The Administrative Assistant III position will end with ESSER funds.                  (1.0 FTE) Coordinator School Secur. Off - Resource 4                  (1.0 FTE) Dir. Behavior Health Initiatives (1.0 FTE from 0 and .90 FTE moving to Resource 4)                  (2.0 FTE) Dir. Student Safety &amp; Safety - Resource 4                  (4.0 FTE) Exec Dir. Community Schools - Resource 5                  (1.0 FTE) Prog Mgr. Attendance and Discipline - (.20 FTE from 0 and .80 FTE from 5) moving to Resource 4                  (1.0 FTE) Security and Safety Dispatcher - Resource 4                  (1.0 FTE) Social Worker (from 5 to Resource 4)                  (1.0 FTE) Program Manager, Behavioral Health (from 5 to 4)                  PCN 7920, 456, 6773, 8278, 2088, 9064, 2357, 9283, 2644, 3748, 4476, 8947, 2598, 6211, 8737, 8880, 4497, 8879, 9281 and 9282</p> <p>In addition, the entire Safety program will move out of Resource 0 and 5 into Resource 4</p> <p>(58.0 FTE) Culture Keepers                  (6.0 FTE) Central Culture Keeper Ambassadors                  (14.0 FTE) Culture Climate Ambassadors</p> <p>PCN 9430, 9431, 9429, 9485, 9490, 9487, 9486, 9483, 3742, 2486, 2854, 1991, 538, 29, 3414, 1744, 1917, 365, 1031, 441, 5193, 3738, 209, 1935, 420, 1166, 2303, 2096, 3156, 3358, 2870, 373, 1759, 1591, 3794, 2586, 988, 3815, 3194, 1166, 545, 582, 5191, 2765, 3152, 3926, 8341, 8342, 8345, 8277, 8344, 8875, 8343, 8277, 8344, 8875, 8343, 8277, 8274, 8275, 8276, 29, 3413, 1744, 1917, 365, 1031, 441, 5193, 1738, 209, 2141, 1255, 1534, 1645, 1237, 1683, 1730, 5192, 1759 and 1591</p> <p><b>Position elimination</b></p> <p>Elimination of (1.0 FTE) Receptionist position and (1.0 FTE) Coordinator, School Security Officer. The receptionist position was in the title at 1000 Broadway due to the flow of people coming to PCN 9400 and the position was eliminated. The elimination of the sites to increase prevention. Therefore there is a decrease to school security supervision to shift towards prevention.</p> <p>PCN 9110 and 8278</p>											
<p><b>Community Schools Student Services (CSSS)</b> leverages community partnerships and resources so our campuses become hubs of support and opportunity for students, families and community members. By working with the community in this way, schools become better equipped to tap into the unique talents and gifts of every student, teacher and staff member in our district, and can better break down barriers to student achievement. Within CSSS you will find Behavioral Health, Wellness, School Safety &amp; DHP and the Oakland Athletic League</p>		(9.00)	\$ (1,739,796)	92.00	\$ 7,925,411	-	\$ (6,118,860)	-	-	1.00	\$ 68,015	1.00	\$ (13,691)
<p><b>Elementary Network 4</b> The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.</p>		(1.50)	\$ (284,028)	0.50	\$ 57,346	0.50	\$ 57,346	-	-	-	-	1.00	\$ 238,806
<p><b>Elementary Network 2</b> The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.</p>		(0.60)	\$ (130,790)	0.60	\$ 179,455	-	-	-	-	-	-	-	-
<p><b>Elementary Network 3</b> The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.</p>		(1.00)	\$ (229,630)	1.00	\$ 237,347	-	-	-	-	-	-	-	-

BDV Attachment A Reson	Division/Department	Action and Impact	Resource 0000		Resource 0004		Resource 0005		Resource 6500		Resource 0002		Resources 2212, 3214, 41 and 40 & Resource G	
			FTE Change	Savings	Central Concentration (Ongoing)	Central Supplemental Funds (Ongoing)	FTE Change	Savings	Special Education Funds with contribution from Resource 0000	FTE Change	Savings	Unrestricted Supplemental Funds (Ongoing)	FTE Change	Savings
		<b>The Purpose of this document is to true up and reconcile the proposed adjustments to the adjustments in the 2023-24 Budget Model as of May 30, 2023. Text in Red indicate additional notes and updates for each specific category.</b>												
		<b>Middle School Network</b> The Middle School Network is responsible for providing leadership, development and support to all middle school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.												
		<b>Middle School Network</b> The Middle School Network is responsible for providing leadership, development and support to all middle school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.												
		<b>High School Network</b> The High School Network is responsible for providing leadership, development and support to all high school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.												
		<b>Health Services</b> is charged with Health Services oversees the District's credentialled School Nursing staff, and works to ensure that students have an optimal learning experience, and that opportunities to learn are not mitigated by students' medical and health conditions.												
		<b>Health Services</b> is charged with Health Services oversees the District's credentialled School Nursing staff, and works to ensure that students have an optimal learning experience, and that opportunities to learn are not mitigated by students' medical and health conditions.												
		<b>The Communications Department</b> is responsible for media, social media, digital and print publications, internal and external, internet and intranet, newsletters, as well as KODL; the management of board meetings, Community Engagement to gather input on and build shared understanding around districtwide and school community issues; the coordination of public information and press releases; and federal levels of government and School Marketing that helps communicate to parents, students, and families the wonderful aspects of our District-run public schools.												
		<b>Additional Support from Central (998)</b> In limited circumstances, some are provided additional support												
		<b>English Language Learner and Multilingual Achievement (ELMA)</b> is supported by all OUSD schools to support English Language Learners with equity and access to an excellent education. We develop tools and professional training to promote biliteracy and ensure English Language Learners progress toward reclassification. Together, we prepare OUSD students to thrive in a multilingual world. The ELMA team has two branches: instructional and professional development. Instructional support is provided for ELLs, including integrated and desegregated ELD and multilingual programming. The student services team provides direct support and wraparound services to newcomer students and families.												

BDV Attachment A Reson	Division/Department	Action and Impact	Resource 0000		Resource 0004		Resource 0005		Resource 6500		Resource 0002		Resources 2218, 3214, 41 and 40 & Resourse 6		
			General Purpose Funds (Ongoing)		Central Concentration (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)		COVID Funds and AB 1840 Funds (Ongoing)		
			FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change
<p><b>Office of Equity</b> is charged with supporting site and district leaders to build antiracist teaching centered school cultures and leading of equity gaps for targeted populations, leading to meaningful Student and Family Engagement linked to student learning and shared decision making. Targeted Academic and SEL Strategies for African American, Arab American, Asian Pacific Islander and Latino students. School Governance, Language Access to Communication and Antiracist Learning</p>		<p><b>Funding Shift</b></p> <p>Move the following positions with corresponding FTE to Academic ESSER 3214:</p> <p>Translation:                      (1.0 FTE) Translator, Arabic                      (-5.0 FTE) Translator, Cambodian                      (1.0 FTE) Translator, Chinese                      (1.0 FTE) Translator, Spanish                      (1.0 FTE) Translator, Spanish</p> <p>Targeted Strategies:                      (7.0 FTE) Spec Target Stud Gp Intervent                      (4.0 FTE) Teacher Structured English Immersion                      (1.75 FTE) Facilitator, Manhood Development                      (1.0 FTE) Research Associate                      (1.0 FTE) African American Female Excellence                      (1.0 FTE) Program Assistant 3                      (1.0 FTE) Case Manager-12 month                      (1.0 FTE) Student Achievement Coordinator                      (1.0 FTE) Director, Student Achievement Resource 4</p> <p>PCN 300880, 29643, 29319, 6491, 25062, 31254, 5455, 28336, 24091, 17354, 24457, 24248, 33156, 11634, 22648, 34858, 34315, 5238, 4321, 5038, 27783, 31392, 17641, 21932, 23331, 31801 and 30078</p>													
<p><b>Enrollment (Student Assignment)</b> department guides families through the process of registering students for school, and helps families find local resources and services necessary to support their child's education and development throughout their lives.</p>		<p><b>Reorganization</b></p> <p>Reorganize all the enrollment functions under the Enrollment Office. The Enrollment Office will remain an early grades. We will have staff that are specifically used for enrollment purposes. We will move the funding and staff within the enrollment office initially and downsize accordingly. This will reduce the number of employees needed while increasing the enrollment efficiency across the District. We believe this will increase the level of service for families by consolidating all the resources in the new Enrollment Office and will allow for the sharing of best practices and greater efficiency</p> <p>Reorganization of Enrollment Functions will occur in two phases. Phase 1 23-24 School Year. All of these positions are conducting enrollment office duties in other departments:</p> <p><b>Eliminate Director, Student Assignment (1.0 FTE)</b></p> <p>Shift (6.0 FTE) Student Assignment Counselor and (1.0) FTE of Director to Student Assignment funding to Resource 4.</p> <p>In addition the following moves will occur:</p> <p><b>(3.0 FTE) Specialist, Enrollment ECE will move from Early Childhood continue to be paid from Fund 12</b></p> <p>(1.0) Program Assistant will move from Alternative Education change resource 5 to resource 4</p> <p>(1.0 FTE) Program Manager, Newcomer and Refugee will move from the ELLMA office currently funded through grants. (1.0) Specialist will move from the ELLMA office continuing to be paid for from Title</p> <p>23-24 school year will be used to continue the change management process. In 24-25 there will be (2-3 FTE) additional position elimination (these projected eliminations are not included in the cost savings).</p>													
<p><b>The Special Education Department (Central)</b> provides support through mentation of our curricula and evidence-based practices, support IEPs, and lead professional learning, SPED Program Coordinators will be responsible for providing ongoing collaboration with the school site Instructional Leadership Teams.</p>		<p><b>Position Eliminations</b></p> <p>Eliminate Instructional Support Specialist: (12.0 FTE vacancies) \$84,160 \$1,009,120 Non Square vacancies and transfer employees from 6500 program collapse due to low enrollment from Resource 6500 (6.0 FTE) \$123,478 \$887,924</p> <p>Eliminate Paraeducator Vacancies from Resource 6500 (29.0 FTE) \$79,769 \$231,3881</p> <p><b>Funding Shifts</b></p> <p>Shift SPED Directors from 6500, move to Resource 5 (3.0 FTE)</p> <p>Shift SPED Coordinators from 6500 to Resource 5 (2.0 FTE)</p>													

<a href="#">BDV Attachment A Reson</a> Division/Department	The Purpose of this document is to true up and reconcile the proposed adjustments to the adjustments in the 2023-24 Budget Model as of May 30, 2023. Text in Red indicate additional notes and updates for each specific category.	Action and Impact	Resource 0000 General Purpose Funds (Ongoing)	Resource 0004 Central Concentration (Ongoing)	Resource 0005 Central Supplemental Funds (Ongoing)	Resource 6500 Special Education Funds with contribution from Resource 0000 (Ongoing)	Resource 0002 Unrestricted Supplemental Funds (Ongoing)	Resources 2214, 3214, 41 and 40 & Measure G COVID Funds and AB 1840 Funds (Ongoing) FTE Change      Amount of Funds Shifted	
		FTE Change		Savings		FTE Change		Savings	
Adjustment to Central Site Discretionary Dollars (Unrestricted)		Proposed Reduction Effective FY 23-24 - <b>Did Not Achieve</b> Reduce central departments' discretionary dollars. Discretionary dollars used to fund labor items (contractual and operational supplies, professional development, safety equipment) and overtime and substitute coverage for central department employees (i.e. Payroll overtime and subs, Custodian overtime and subs, Culture Keeper overtime and subs).	- \$		- -	- -	- -	- -	





**RESOLUTION NO.  
23-0545A DISTRICT  
BUDGET  
ADJUSTMENTS**

Board Office Use: <b>Legislative File Info.</b>	
File ID Number	23-0545
Introduction Date	3/9/2023
Enactment Number	
Enactment Date	



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

# Board Cover Memorandum

**To** Board of Education

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

**Meeting Date** March 9, 2023

**Subject** 2023-24 Recommended Budget Adjustments

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

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

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

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

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

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

**Discussion**

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

**Fiscal Impact**

See Attachment A to Resolution No. 2223-0040A

**Attachment(s)**

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

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

**Resolution No. 2223-0040A**

**Proposed Adjustments for 2023-24 Budget**

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

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

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

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

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

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

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

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

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

**WHEREAS**, on January 11, 2023 the Board adopted Resolution No. 2223-0036 - Rescission of School Consolidations for 2022-23, which rescinded the school consolidations scheduled for the end of the 2022-23 school year and increased expected ongoing costs by at least \$5.14M (in addition to other programmatic, operational, maintenance, and facilities costs and impacts);

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

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

**WHEREAS**, Superintendent Castro, in her review also stated:

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

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

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

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

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

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

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

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

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

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

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

**BE IT FURTHER RESOLVED**, the Board directs the Superintendent to initiate a freeze on new hiring, including the filling of vacant positions, as of March 1, 2023, with the duration, scope, and possibility of exceptions left to the discretion of the Superintendent or designee, provided that the Superintendent or designee update the Board, in writing, on any major adjustments to the freeze as well as prior to the date on which the freeze would be discontinued.

**PASSED AND ADOPTED** on \_\_\_\_\_, 2023, 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 Special Meeting of the Board of Education of the Oakland Unified School District held on March 9, 2023.

<b>Legislative File</b>	
File ID Number:	23-0545A
Introduction Date:	3/9/2023
Enactment Number:	
Enactment Date:	

**OAKLAND UNIFIED SCHOOL DISTRICT**

Mike Hutchinson  
President, Board of Education

Kyla Johnston-Trammell  
Superintendent and Secretary, Board of Education

Attachment A

Division/Department	Action and Impact	Resource 0000		Resource 0005		Resource 6500		Resource 0002	Resources 3213, 3214, 41 and 40	
		General Purpose Funds (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)	COVID Funds and AB 1840 Funds (Onetime)	
		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted
<b>Technology Services</b> supports all district technology and services. Technology Services' responsibilities include infrastructure, business applications, educational systems, systems integration, and technical support in alignment with OUSD Strategic goals and objectives.	<b>Funding shift</b> Shift the cost of the Specialist, School Technology position that is responsible for school site supports for device distribution, support and repair to Resource 4. There are 11.0 FTE 4.6 FTE. Given the heighten cybersecurity threats to OUSD, other districts and municipalities and analysis of department size vs similar district, there are not position eliminations available in this department based on an analysis of business practices.  PCN 1094, 1948, 2268, 3052, 4073, 8337	-	\$ (474,636)	-	-	-	-	-	-	-
<b>Technology Services</b> supports all district technology and services. Technology Services' responsibilities include infrastructure, business applications, educational systems, systems integration, and technical support in alignment with OUSD Strategic goals and objectives.	<b>Reduce non-labor costs</b> Reductions to some of the district software investments will mean that schools will have fewer options in educational technology offered by the district to support the core curriculum. Some software used by business departments was eliminated in order to meet the reduction target based on shifts in business practices. For example, OUSD will no longer use Laserfish and Rocketscan what means that families will have to access online registration forms through digital platforms.	-	\$ (622,453)	-	-	-	-	-	-	-
<b>Custodial Services Department's</b> main objective is to ensure that the students, staff, parents and all visitors have a clean and safe environment in which to learn, teach and visit. Custodial Services has established cleaning standards, scope of work, and a cleaning policy that are core to the essential function, which will assist custodial personnel in keeping their schools clean and sanitary.	<b>Position elimination</b> Eliminate the(1.00 FTE) Manager, Custodial Services vacant position.  Elimination of the Manager, Custodial Services as part of the custodial management reorganization to better align to the roles and responsibilities needed to provide supervision to schools. Should not impact the overall supervision and training at schools with a greater reliance on field supervisors to provide ongoing training.  PCN 3930	(1.00)	\$ (165,362)	-	-	-	-	-	-	-
The <b>Office of Chief of Staff</b> is responsible for external partnerships, philanthropic fundraising, political relationships and engagement, district strategy and board support.	<b>Position elimination</b> Eliminate (1.0 FTE) Senior Executive Assistant  The Department will have delayed responsiveness and fewer interactions with external partnerships, philanthropic fundraising, political relationships and engagement, district strategy and board support. The Superintendent is projected to eliminate the entire Chief of Staff department at the end of the 24-25 school year. The positions in the Chief of Staff Office are funded by philanthropy. This will mean there will be no employee on staff that will manage both the external partnerships, including fundraising and working with philanthropy who are interested in partnering with the District. In addition, the Communications department will need to shift supervision to another leader within the organization.  PCN 8228	(1.00)	\$ (130,360)	-	-	-	-	-	-	-
<b>Legal/Governance Office</b> is dedicated to providing the District with the highest quality in-house legal advice and representation by supporting the District's strategic plan.	<b>Funding shift</b> Shift the cost of the Staff Attorney (1.5 FTE) to from 0 to 3213 and (.5 FTE) from 6500 to 3213 Shift Chief Governance Officer (1.0 FTE) from 0 to to 3213 Shift Facilities Attorney (.10 FTE) from 0 to 3213 and (.90 FTE) to 3213  No impact in 2023-24. Board must review for 2024-25 consistent with its plan to review Legal, CSI and Finance Division.  PCN 2425, 8439, 8310 and 7583	-	\$ (1,205,076)	-	-	-	-	-	3.00	\$ 1,205,076

Division/Department	Action and Impact	Resource 0000		Resource 0005		Resource 6500		Resource 0002	Resources 3213, 3214, 41 and 40	
		General Purpose Funds (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)	COVID Funds and AB 1840 Funds (Onetime)	
		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted
<b>Office of Chief Academic Officer</b> oversees schools and academics district-wide.	<p><b>Funding shift</b></p> <p>Shift the cost of the Teacher Replacement (11.00 FTE) and Teacher Structured English Immersion (3.00 FTE) for a total of (13.00 FTE) positions to Academic ESSER 3214. These positions are currently coded to Resource 0000. The use of these positions is to assign to schools if enrollment numbers have increased. There will be an ongoing need for these positions however they have not been used significantly over the years.</p> <p>PCN 7151, 7157, 7150, 7154, 7155, 7156, 7158, 7159, 9341, 9342 and 9343</p>	-	\$ (1,353,259)	-	-	-	-	-	13.00	\$ 1,353,259
<b>Talent Division / Human Resources</b> division work includes the employment process, orientation, maintaining employee records, coordinating classified employee training, personnel investigations, credentials, substitutes, position changes, leaves of absence, employee counseling on rights and personnel matters (investigations). The Talent Division also works to support district-wide classification and compensation, leadership growth & development, new teacher support, recruitment and pathways, data reporting and analysis, call-center management and managing the employee benefits.	<p><b>Funding shift</b></p> <p>Shift of Fingerprint Technician (1.0 FTE) funding from 0 to 3213.</p> <p>There is only one position within Talent that handles the fingerprint process for new employees and the ongoing compliance for current staff. The Talent Division will no longer provide fingerprinting services for new employees. Providing fingerprint services in house has allowed for greater efficiency and a lower cost to applicants. The efficiency of the onboarding process may decline if there are longer wait times for applicants. Talent also manages the subsequent request process for internal staff. This process may be impacted by this elimination.</p> <p>PCN 3164</p>	-	\$ (101,643)	-	-	-	-	-	1.00	\$ 101,643
<b>Talent Division / Human Resources</b> division work includes the employment process, orientation, maintaining employee records, coordinating classified employee training, personnel investigations, credentials, substitutes, position changes, leaves of absence, employee counseling on rights and personnel matters (investigations). The Talent Division also works to support district-wide classification and compensation, leadership growth & development, new teacher support, recruitment and pathways, data reporting and analysis, call-center management and managing the employee benefits.	<p><b>Position elimination</b></p> <p>Position elimination (2.0 FTE) Teacher positions. These positions are in the Talent budget and can be removed.</p> <p>PCN 8902 and 8903</p>	(2.00)	\$ (264,640)	-	-	-	-	-	-	-
<b>Labor &amp; Alternative Dispute Resolution Office</b> collaborates with our labor partners in the development and negotiation of collectively bargained agreements. The office also provides support and facilitates all District school sites and departments in their partnership with labor unions and union leadership. The office also handles employee-related alternative dispute resolution. This includes investigating and responding to complaints, including those filed with the Equal Employment Opportunity Commission (EEOC), the Department of Fair Employment and Housing (DFEH) and the Department of Labor and Fair Standards.	<p><b>Funding shift</b></p> <p>Shift the cost of the Teacher Replacement positions (2.00 FTE) to ESSER 3213. These teacher replacement positions used for settlement agreements to allow sites to fill positions pending teacher resignations. Both will be vacant effective July 1, 2023. To the extent settlement agreements are reached beyond 2023-24, additional funding for teacher replacement positions will be requested.</p> <p>PCN 8122 and 6854</p>	-	\$ (275,985)	-	-	-	-	-	2.00	\$ 275,985

Division/Department	Action and Impact	Resource 0000		Resource 0005		Resource 6500		Resource 0002	Resources 3213, 3214, 41 and 40	
		General Purpose Funds (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)	COVID Funds and AB 1840 Funds (Onetime)	
		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted
<p><b>Office of Sr. Business Officer</b> leads all financial departments in Oakland Unified School District and is responsible for creating a balanced budget that the School Board adopts each year in June. The Accounting/Budget, Accounts Payable, Strategic Resource Planning and Payroll are under this division.</p>	<p><b>Funding shift</b></p> <p>The Business Services Division has reduced and eliminated positions beyond what evaluated and recommended staffing should be for the District to build and ensure sustainability over time. The District is therefore relying, as it is in many other departments, on the acquired development, knowledge, and talent of a number of employees. To support the District's financial needs, the business services department will not immediately impact what sustainability plans requested and required to gain fiscal sustainability, but is recommending the more immediate and deliberate phase out of the following positions to trigger the pending transitions.</p> <p>The District's Chief Business Officer and Trustee have been funded out of AB1840 since 2021-22 to firstly, identify positions that are part of the fiscal recovery and sustainability. The Chief Business Officer position as it exists today is currently set to sunset in 2023-24. The District will transfer funding for the (1.0 FTE) Sr Director of Strategic Planning and (1.0 FTE) Senior Executive Assistant Support fro Resource 0000 to Resource 0040 (AB1840) with a reservation to retain the positions for 2023-24, 2024-25. This will allow the District to transition the work that will continue and phase out responsibilities as the District completes next steps to seek local control and execute the Fiscal Sustainability Plan and associated audits and reviews. This will also signal the collapse of the Operations and Business Departments under a new organizational structure accordingly.</p> <p>PCN 6743 and 8224</p>	(2.00)	\$ (378,404)	-	-	-	-	-	2.00	\$ 378,404
		<p><b>Academics and Instruction</b> department aims to improve instruction and student learning through the development of coherent instructional systems: standards-based curriculum; assessment; foundational professional development; ongoing professional learning and collaboration, on-site coaching and support; and tiered student support structures. A.I. leads the strategic plan reading initiative and consists of staff supporting TK-12 schools in following areas: ELA/Literacy, Math, Science, History/Social Studies, Social Emotional Learning, Physical Education, Instructional Technology, Libraries, and Visual and Performing Arts.</p>	<p><b>Funding shift</b></p> <p>Move the following positions with corresponding FTE to Resource 5</p> <p>Director, Instruction PreK-12 (0.20 FTE) Exec Director, Instruction (0.20 FTE) Spec Instructional Materials (0.40 FTE) from 0 to 4 and (1.60 FTE) from 5 to 4</p> <p>Move the following position with corresponding FTE to Resource 9334 (Measure G). This position has oversight over the visual arts programs and teachers.</p> <p>Director, Visual &amp; Perf Arts (0.40 FTE)</p> <p>PCN 443, 7166, 6457, 6301 and 7943</p>	-	\$ (231,921)	-	\$ (250,000)	-	-	-
<p><b>Academics and Instruction</b> department aims to improve instruction and student learning through the development of coherent instructional systems: standards-based curriculum; assessment; foundational professional development; ongoing professional learning and collaboration, on-site coaching and support; and tiered student support structures. A.I. leads the strategic plan reading initiative and consists of staff supporting TK-12 schools in following areas: ELA/Literacy, Math, Science, History/Social Studies, Social Emotional Learning, Physical Education, Instructional Technology, Libraries, and Visual and Performing Arts.</p>	<p>The cost of curriculum adoptions is costly up front, then tapers off to annual costs for the purchase of consumables like workbooks and minor updates to the curriculum. The Academic department has provided a heat map of needed adoptions and has shown progress in curriculum adoptions across the grade spans over the last four years. The final adoptions that are taking place are in High School and will likely take the next two school years. It is likely that OUSD would not have to invest deeply in new curriculum adoptions for another 10 years, which is the usual cycle for when the CA Department of Education updates to new academic content standards. The associated costs with curriculum adoptions are in professional learning and are accounted for within the line item labeled professional learning.</p>	-	-	-	\$ (4,500,000)	-	-	-	-	-
<p><b>Linked Learning Office</b> as an entity within the High School Network, the Linked Learning Office brings together college-prep academics, technical education, work-based learning, and support services and ensures students, teachers and leaders within OUSD's high schools receive access and support to develop these critical program elements. Serving as a theory of action, Linked Learning is a successful approach to high school academic programs grounded in the idea that if students are exposed to rigorous academics, career technical education, work-based learning and comprehensive student</p>	<p><b>Funding shift</b></p> <p>The following positions will move out of Resource 5 into Measure N/H, CTE or other grant</p> <p>Coordinator Work-Based Learning (1.0 FTE) to move to CTE Workforce or Measure N/H Program Manager CTE (1.0 FTE) move to CTE or Measure N/H</p> <p>PCN 11 and 8564</p>	-	-	-	\$ (259,794)	-	-	-	1.00	\$ 128,485

Division/Department	Action and Impact	Resource 0000		Resource 0005		Resource 6500		Resource 0002	Resources 3213, 3214, 41 and 40	
		General Purpose Funds (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)	COVID Funds and AB 1840 Funds (Onetime)	
		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted
<b>Linked Learning Office</b> as an entity within the High School Network, the Linked Learning Office brings together college-prep academics, technical education, work-based learning, and support services and ensures students, teachers and leaders within OUSD's high schools receive access and support to develop these critical program elements. Serving as a theory of action, Linked Learning is a successful approach to high school academic programs grounded in the idea that if students are exposed to rigorous academics, career technical education, work-based learning and comprehensive student	<p><b>Position elimination</b></p> <p>Eliminate (.4 FTE) from Resource 0 and (.6 FTE) from Resource 5 of the Specialist, Master Schedule position within Linked Learning. This position is a vacancy. There is currently another FTE for the Specialist, Master Schedule position that is filled. Historically there was one person working to support secondary schools with master scheduling. There was the hiring of a second person to help mitigate an upcoming retirement and allow for time to transfer knowledge to a new person.</p> <p>PCN 2179</p>	(0.40)	\$ (52,855)	(0.60)	\$ (79,283)	-	-	-	-	-
<b>Facilities</b> led by Tadashi Nakadegawa, Deputy Chief Facilities Management & Planning. The Facilities Planning and Management Division oversees the capital improvement program for the Oakland Unified School District. This work is funded by bond measures that include Measure B, \$65 million, Measure J, \$475 million, and Measure Y, \$735 million. We work with an Independent Citizen Bond Oversight Committee (CBOC) to help ensure that all spending fulfills the bond measure mandates approved by Oakland voters. The Facilities Department manages over 100 buildings and 680 portables, totaling 5,841,891 square feet. Beyond the upkeep of classrooms, offices and gymnasiums, we are responsible for the maintenance of playgrounds, gardens, and athletic fields and courts. On average, our maintenance operations team addresses and responds to over 20,000 work orders per year.	<p><b>Funding shift</b></p> <p>With the passage of Measure Y, there will be an increased focus on the district's bond projects. The funding will be shifted into Resource 9655 to reflect the appropriate expenditures. Increased focus on the capital project.</p> <p>Reduction by \$275,000 in unrestricted non-salary items.</p> <p>Position(s) (funding change):                      (.20 FTE) Deputy Chief of Facilities                      (.20 FTE) Administrative Assistant III Bilingual                      (.20 FTE) Program Manager Sustainable Energy</p> <p>PCN 2864, 3916 and 4023</p>	-	\$ (404,865)	-	-	-	-	-	-	-
<b>Community Schools Student Services (CSSS)</b> leverages community partnerships and resources so our campuses become hubs of support and opportunity for students, families and community members. By working with the community in this way, schools become better equipped to tap into the unique talents and gifts of every student, teacher, and staff member in our district, and can better break down barriers to student achievement. Within CSSS you will find Behavioral Health, Wellness, School Safety & DHP and the Oakland Athletic League	<p><b>Funding shift</b></p> <p>The following positions will move into other available Resource:</p> <p>(3.0 FTE) Behavior Specialist from 5 to Resource 4                      (1.0 FTE) Administrative Assist III Bil - Resource 4                      (1.0 FTE) Administrative Assistant III - Resource 3213. The Administrative Assistant III position will end with ESSER funds.                      (1.0 FTE) Coordinator School Secur Off - Resource 4                      (1.0 FTE) Dir Behavior Health Initiatives (.10 FTE from 0 and .90 FTE from 5) moving to Resource 4                      (.20 FTE) Director, Stu Support &amp; Safety - Resource 4                      (.40 FTE) Exec Dir Community Schools - Resource 5                      (1.0 FTE) Prog Mgr, Attendance and Discipline - (.20 FTE from 0 and .80 FTE from 5) moving to Resource 4                      (1.0 FTE) SARB Facilitator - (.20 FTE from 0 and .80 FTE from 5) moving to Resource 4                      (1.0 FTE) Security and Safety Dispatcher - Resource 4                      (1.0 FTE) Social Worker (from 5 to Resource 4)                      (1.0 FTE) Program Manager, Behavioral Health (from 5 to 4)</p> <p>PCN 7920, 458, 6773, 8278, 2088, 9064, 2357, 9283, 2644, 3748, 4476, 8947, 2598, 6211, 8737, 8880, 4497, 8879, 9281 and 9282</p> <p>In addition, the entire Safety program will move out of Resource 0 and 5 into Resource 4</p> <p>(58.0 FTE) Culture Keepers                      (6.0 FTE) Central Culture Keeper Ambassadors                      (14.0 FTE) Culture Climate Ambassadors</p> <p>PCN 9430, 9431, 9429, 9489, 9488, 9490, 9487, 9486, 9483, 3742, 2486, 2854, 1991, 838, 29, 3414, 1744, 1917, 365, 1031, 441, 5193, 1738, 209, 1935, 1420, 1168, 2303, 2096, 3156, 3358, 2870, 373, 3464, 2769, 1533, 2141, 1255, 1534, 1645, 1237, 1683, 1730, 5192, 1759, 1591, 3794, 2586, 988, 588, 3815, 3184, 1166, 545, 582, 5191, 2765, 3152, 3826, 8341, 8342, 8345, 8277, 8344, 8875, 8343, 8277, 8344, 8875, 8343, 8271, 8272, 8273, 8274, 8275, 8276, 29, 3413, 1744, 1917, 365, 1031, 441, 5193, 1738, 209, 2141, 1255, 1534, 1645, 1237, 1683, 1730, 5192, 1759 and 1591</p>	-	\$ (971,374)	-	\$ (6,851,998)	-	-	-	1.00	\$ 144,029

Division/Department	Action and Impact	Resource 0000		Resource 0005		Resource 6500		Resource 0002	Resources 3213, 3214, 41 and 40	
		General Purpose Funds (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)	COVID Funds and AB 1840 Funds (Onetime)	
		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted
<b>Community Schools Student Services (CSSS)</b> leverages community partnerships and resources so our campuses become hubs of support and opportunity for students, families and community members. By working with the community in this way, schools become better equipped to tap into the unique talents and gifts of every student, teacher, and staff member in our district, and can better break down barriers to student achievement. Within CSSS you will find Behavioral Health, Wellness, School Safety & DHP and the Oakland Athletic League	<b>Position elimination</b> Elimination of (1.0 FTE) Receptionist position and (1.0 FTE) Coordinator, School Security Officer. The receptionist position was in place while at 1000 Broadway due to the flow of people coming to 1000 Broadway. There is a change in the safety work at school sites to increase prevention, therefore there is a decrease to school security supervision to shift towards prevention. PCN 9110 and 8278	(2.00)	\$ (249,244)	-	-	-	-	-	-	-
<b>Elementary Network 4</b> The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	<b>Funding shift</b> The following positions will move into other available Resource: (1.0 FTE) Executive Assistant from 0 to - Resource 5 (1.0 FTE) Network Superintendent move from 0 to - Resource 3214  The possible elimination of the Network Superintendent position is under review for 24-25. There are significant challenges to eliminating the supervision and support to Principals. PCN 1979 and 6374	-	\$ (292,179)	-	-	-	-	-	1.00	\$ 238,021
<b>Elementary Network 2</b> The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	<b>Funding shift</b> The following positions will move into other available Resources: (.80 FTE) Network Superintendent PreK-5 will move from 0 to Resource 5 (.20 FTE) Partner Network will move from 0 to Resource 5 PCN 1585 and 91	-	\$ (116,172)	-	-	-	-	-	-	-
<b>Elementary Network 3</b> The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	<b>Funding shift</b> The following positions will move into other available Resources: (1.00 FTE) Deputy Network Superintendent will move from 0 to Resource 5 PCN 1658	-	\$ (234,588)	-	-	-	-	-	-	-
<b>Middle School Network</b> The Middle School Network is responsible for providing leadership development and support to all middle school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	<b>Funding shift</b> The following positions will move into other available Resources: (.80 FTE) Network Superintendent Middle will move from 0 to Resource 5 6523	-	\$ (208,260)	-	-	-	-	-	-	-
<b>Middle School Network</b> The Middle School Network is responsible for providing leadership development and support to all middle school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	<b>Position elimination</b> Eliminate (.50 FTE) Program Manager MS Operations from Resource 0. This position will not be in the 23-24 budget unless there is room in the middle school grant funds. This position will be noticed for elimination. Historically, there is a .5 Administrative Staff assigned to a Network Office. PCN 6523	(0.50)	\$ (80,044)	-	-	-	-	-	-	-
<b>High School Network</b> The High School Network is responsible for providing leadership development and support to all high school principals and teams leading comprehensive, small-by-design, continuation, and alternative schools of choice in OUSD. The High School Network is also responsible for supporting OUSD's Home and Hospital Program as well as Oakland Adult and Career Education. Support and development for all leaders of these academic programs is provided in alignment with OUSD's Strategic Plan.	<b>Funding shift</b> The following positions will move into other available Resources: (.80 FTE) Network Superintendent, HS will move from 0 to Resource 5 (.40 FTE) Prog Mgr, Home and Hospital will move from 0 to Resource 5 (1.0 FTE) Executive Director, Alternative Education will move from 0 to 3214. The year will be used to evaluate the structure. PCN 3472, 934 and 6496	-	\$ (548,993)	-	-	-	-	-	1.00	\$ 260,325

Division/Department	Action and Impact	Resource 0000		Resource 0005		Resource 6500		Resource 0002	Resources 3213, 3214, 41 and 40	
		General Purpose Funds (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)	COVID Funds and AB 1840 Funds (Onetime)	
		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted
<p><b>Health Services</b> is charged with Health Services oversees the District's credentialed School Nursing staff, and works to ensure that students have an optimal learning experience and that opportunities to learn are not mitigated by students' medical and health conditions.</p>	<p><b>Funding shift</b></p> <p>The following positions will move into other available Resource:</p> <p>(1.20 FTE) Health Assistant from 0 to - Resource 4                      (.60 FTE Health Assistant, Bilingual from 0 to - Resource 4                      (2.0 FTE) Nurses from 0 to - Resource 4</p> <p>PCN 2289, 3116, 1036, 2412 and 2883</p>	-	\$ (379,089)	-	-	-	-	-	-	-
	<p><b>Position elimination</b></p> <p>Eliminate (.40 FTE) Coordinator, Health Services                      Eliminate (1.0 FTE) Program Manager, Nursing                      These positions have been vacancies and are not needed as the Health Services Department has a newly hired Director, which has been a vacancy for the past 3 years. The Coordinator and Program Manager positions were in place to mitigate for not having a Director of Health Services.</p> <p>PCN 449 and 8599</p>	(1.40)	\$ (204,364)	-	-	-	-	-	-	-
<p><b>The Communications Department</b> is responsible for media, social media, digital and print publications, internal and external, internet and intranet, newsletters, as well as KDOL; the management of board meetings, Community Engagement to garner input on and build shared understanding around district-wide and school community priorities; Government Affairs at the local, regional, state, and federal levels of government and School Marketing that helps communicate to parents, students, and families the wonderful aspects of our District-run public schools.</p>	<p><b>Funding shift</b></p> <p>The following positions will be partially shifted to Resource 5</p> <p>Mgr Internal &amp; Web Communications (.60 FTE to Resource 5 and .40 FTE remains in Resource 0)                      Mgr Publications (.40 FTE to Resource 5 and .60 FTE remains in Resource 0)</p> <p>PCN 9057 and 7251</p>	-	\$ (153,224)	-	-	-	-	-	-	-
	<p><b>Additional Support from Central (998)</b></p> <p>In limited circumstances, some are provided additional support</p> <p><b>Position elimination</b></p> <p>Eliminate (1.0 FTE) Principal, Elem School Small                      Eliminate (1.0 FTE) Restorative Justice Facilitator                      Eliminate (.20 FTE) Teacher Education Enhancement                      Eliminate (1.0 FTE) Teacher STIP</p> <p>PCN 9000, 8736, 128 and 7423</p>	(3.20)	\$ (473,480)	-	-	-	-	-	-	-
<p><b>English Language Learner and Multilingual Achievement (ELLMA)</b> works collaboratively with all OUSD schools to support English Language Learners with equity and access to an excellent education. We develop tools and professional training to promote biliteracy and ensure English Language Learners progress toward reclassification. Together, we prepare OUSD students to thrive in a multilingual world. The ELLMA team has two branches: instructional and student services. The instructional team provides site support and guidance to develop empowering instruction for ELLs, including integrated and designated ELD and multilingual programming. The student services team provides direct support and wraparound services to newcomer students and families.</p>	<p><b>Funding shift</b></p> <p>The following positions will move into other available Resource:</p> <p>(.40 FTE) Director, Newcomer ELL Program - Resource 4                      (.20 FTE) Exec Director, ELL - Resource 4</p> <p>PCN 53 and 845</p>	-	\$ (89,091)	-	-	-	-	-	-	-

Division/Department	Action and Impact	Resource 0000		Resource 0005		Resource 6500		Resource 0002	Resources 3213, 3214, 41 and 40	
		General Purpose Funds (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)	COVID Funds and AB 1840 Funds (Onetime)	
		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted
<p><b>Office of Equity</b> is charged with supporting site and district leaders to build antiracist healing centered school cultures and closing of equity gaps for targeted populations, leading guidance and implementation of signature practices in, meaningful Student and Family Engagement linked to student learning and shared decision making, Targeted Academic and SEL Strategies for African American, Arab American, Asian Pacific Islander, and Latino students, School Governance, Language Access to Communication and Antiracist Learning</p>	<p><b>Funding Shift</b></p> <p>Move the following positions with corresponding FTE to Academic ESSER 3214:                      Translation:                      (1.0 FTE) Translator, Arabic                      (.50 FTE) Translator, Cambodian                      (1.0 FTE) Translator, Chinese                      (1.0 FTE) Translator, Spanish                      (1.0 FTE) Translator, Spanish</p> <p>Targeted Strategies:                      (7.0 FTE) Spec Target Stud Grp Intervent                      (4.0 FTE) Teacher Structured English Immersion                      (1.75 FTE) Facilitator, Manhood Development                      (1.0 FTE) Research Associate                      (1.0 FTE) African American Female Excellence                      (1.0 FTE) Program Assistant 3                      (1.0 FTE) Case Manager-12 month                      (1.0 FTE) SEL Coordinator                      (1.0 FTE) Director, Student Achievement Resource 4</p> <p>PCN 30880, 29643, 29319, 6491, 25062, 31254, 5455, 28336, 24091, 17354, 24457, 24248, 33156, 11634, 22648, 34858, 34315, 5238, 4321, 5038, 27763, 31392, 17641, 21932, 23331, 31801 and 30078</p>	-	-	-	\$ (3,345,906)	-	-	-	24.25	\$ 3,345,906
<p><b>Enrollment (Student Assignment)</b> department guides families through the process of registering students for school, and helps families find local resources and services necessary to support their child's education and development throughout their lives.</p>	<p><b>Reorganization</b></p> <p>Reorganize all the enrollment functions under the Enrollment Office. Currently ELLMA, Alternative Education, and Early Childhood all have staff that are specifically used for enrollment purposes. We will move the funding and staff within the enrollment office initially and downsize accordingly. This will reduce the number of employees needed while increasing the enrollment efficiency across the District. We believe this will increase the level of service for families by consolidating all the resources in the new Enrollment Office and will allow for the sharing of best practices and greater efficiency</p> <p>Reorganization of Enrollment Functions will occur in two phases, Phase 1 23-24 School Year. All of these positions are conducting enrollment office duties in other departments:</p> <p>Eliminate Director, Student Assignment (1.0 FTE)</p> <p>Shift (6.0 FTE) Student Assignment Counselor and (1.0 FTE) of Director to Student Assignment funding to Resource 4.</p> <p>In addition the following moves will occur:                      (3.0 FTE) Specialist, Enrollment ECE will move from Early Childhood continue to be paid from Fund 12                      (1.0) Program Assistant will move from Alternative Education change resource 5 to resource 4                      (1.0 FTE) Program Manager, Newcomer and Refugee will move from the ELLMA office currently funded through grants.                      (1.0 FTE) Specialist, Refugee will move from the ELLMA office continuing to be paid for from Title 1                      23-24 school year will be used to continue the change management process. In 24-25 there will be (2-3 FTE) additional position elimination (these projected eliminations are not included in the cost savings).</p>	(1.00)	\$ (317,549)	(6.00)	\$ (1,022,000)	-	-	-	-	
<p><b>The Special Education Department (Central)</b> provides support through mentation of our curricula and evidence-based practices, support IEPs, and lead professional learning. SPED Program Coordinators will be responsible for providing coaching in collaboration with the school site Instructional Leadership Teams.</p>	<p><b>Position Eliminations</b></p> <p>Eliminate Instructional Support Specialist: (12.0 FTE vacancies)                      Eliminate Teacher SDC Non Severe: vacancies and transfer employees from program collapse due to low enrollment from Resource 6500 (8.0 FTE)                      Eliminate Paraeducator Vacancies from Resource 6500 (29.0 FTE)</p> <p><b>Funding Shifts</b></p> <p>Shift SpEd Directors from 6500 move to Resource 5 (3.0 FTE)                      Shift SpEd Coordinators from 6500 to Resource 5 (2.0 FTE)</p>	-	-	-	-	(67.80)	\$ (5,132,551)	-	-	

Division/Department	Action and Impact	Resource 0000		Resource 0005		Resource 6500		Resource 0002	Resources 3213, 3214, 41 and 40	
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		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted
Adjustment to Central Site Discretionary Dollars (Unrestricted)	<p><b>Proposed Reduction Effective FY 23-24</b></p> <p>Reduce central departments' discretionary dollars. Discretionary dollars are used to fund non-labor items (e.g. instructional and operational supplies, professional development, safety equipment) and overtime and substitute coverage for central department employees (i.e. Payroll overtime and subs, Custodian overtime and subs, Culture Keeper overtime and subs).</p>	-	\$ (4,477,566)	-	-	-	-	-	-	-

Division/Department	Action and Impact	Resource 0000		Resource 0005		Resource 6500		Resource 0002	Resources 3213, 3214, 41 and 40	
		General Purpose Funds (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)	COVID Funds and AB 1840 Funds (Onetime)	
		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted
<b>School Site Adjustments</b>										
<b>Adjustment to School Site Allocations- Discretionary (Unrestricted)</b> Schools receive discretionary funding based on projected student enrollment at each grade level, rather than by a school's grade span. Discretionary funds are intended to cover the cost of a site's basic operational and program needs, including copier agreements, supplies, books, contracted services, and equipment to support the school site educational environment. Graduation costs, WASC dues, and other mandated non-salary costs must also be paid with Discretionary funds. Discretionary funds are currently allocated to school sites using the following grade span formula  Grades TK-5: \$60.00 per student Grades 6-8: \$75.00 per student Grades 9-12: \$100.00 per student	<b>Proposed Reduction to School Site Funding Allocation Effective FY 23-24</b>  <b>Grades TK-5: \$50.00 per student</b> <b>Grades 6-8: \$65.00 per student</b> <b>Grades 9-12: \$80.00 per student</b>  <b>Impact:</b> No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will be able to afford less supplies, operational maintenance (i.e. copier upkeep) and/or staff etc. than prior years.  <b>Mitigation FY 23-24:</b> Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. <b>Mitigation FY 24-25:</b> Schools may purchase supplies centrally, allowing for reduction in costs and use other restricted resources to fund priorities.	-	\$ (433,000)	-	-	-	-	-	-	\$ 433,000
<b>Adjustment to School Site Allocations- LCFF</b> Schools receive a per pupil allocation of LCFF (Supplemental) funding. The current funding formula is \$785 per eligible student. The count of eligible students is determined by multiplying the projected total enrollment, including SDC students and Late-Arriving Newcomers, but the three-year average of the school's Unduplicated Pupil Percentage (UPP). Unduplicated students are defined by the State as low-income students, English learners, and foster youth.  For 2022-23, approximately \$21 million in LCFF Supplemental funds are allocated to schools.	<b>Proposed Reduction to School Site Funding Allocation Adjustment Effective FY 23-24</b>  Reduce the per pupil LCFF allocation (Supplemental) from \$785 per student to \$675 per student.  <b>Impact:</b> No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will be able to afford less supplies, operational maintenance, and/or staff etc. than prior years.  <b>Mitigation FY 23-24:</b> Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. <b>Mitigation FY 23-24:</b> Schools may adjust services or rely on other restricted funds to ensure a continuity of services and programs.	-	-	-	-	-	-	\$ (2,876,645)	-	\$ 2,876,645
<b>Potential Merger of District Schools</b>	<b>Background</b>  The District has successfully implemented mergers of District schools over the last five years. In addition to supporting the District's goal of maintaining fiscal solvency, these mergers have resulted in increased enrollment, gained efficiencies and program improvements. 2023-24 presents an opportunity to launch a planning and redesign process for potential mergers effective with the 2024-35 academic school year.  The District proposes a planning year (2023-24) for the potential merger of at least 10 schools effective 2024-25. The District proposes a shift of the below listed positions to one-time funds* in anticipation of the possible mergers.  Teacher (1.1 FTE) Principals (5.0 FTE) Clerical (5.5 FTE) Attendance (2.5 FTE) Noon Supt. (1.2 FTE) CSM (1.4 FTE) Support Position (1.0 FTE)  *In addition to ESSER funds, allowable use of other one-time funding sources will be evaluated for the purpose of this shift.	(17.70)	\$ (2,477,792)	-	-	-	-	-	17.70	\$ 2,477,792
		(32.20)	\$ (17,367,468)	(6.60)	(16,308,981.00)	(67.80)	\$ (5,132,551)	\$ (2,876,645)	66.95	\$ 13,218,570
		FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	Savings	FTE Change	Amount of Funds Shifted

**RESOLUTION NO.  
23-0546A CLASSIFIED  
EMPLOYEES  
REDUCTION IN FORCE**



Board Office Use: <b>Legislative File Info.</b>	
File ID Number	23-0546A
Introduction Date	3/9/2023
Enactment Number	
Enactment Date	

# Board Cover Memorandum

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Tara Gard, Chief Talent Officer

**Meeting Date** March 9, 2023

**Subject** Resolution No. 2223-0185A- Classified Employees Reduction in Force Due to Lack of Funds and/or Lack of Work (2023/24 Fiscal Year)

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**Ask of the Board** Adoption by the Board of Education of Resolution No. 2223-0185A Classified Employees Reduction in Force Due to Lack of Funds and/or Lack of Work (2023/24 Fiscal Year)

**Background** Each year, the District undergoes a process of reviewing available position and budget information and engaging with school sites and department leaders to identify staffing needs for the upcoming school year.

The Education Code requires Board action in order to implement a reduction or elimination of classified positions on the basis of lack of funds or lack of work. Through the budget development process, and based on budget decreases and/or reduction in sites/departments and modification of work to align to the District's priorities, sites and departments have indicated a need to reduce certain authorized classified positions.

With the passage of Assembly Bill 438, the classified layoff process has changed. Under Education Code sections 45114, 45115, 45117, 45298, and 45308, school districts must notify employees identified for layoff by March 15 that they will be laid off at the end of the current school year. These employees must also be notified of their opportunity to request a hearing on their layoff. Under Education Code section 45117, when classified positions must be eliminated as a result of the expiration of a

specially funded program, the employees to be laid off shall be given written notice not less than 60 days prior to the effective date of their layoff informing them of their layoff date and their displacement rights, if any, and reemployment rights. Education Code section 8366 permits school districts to provide notice of layoff to child development permit teachers at any time during the school year. The notice includes the effective date, displacement rights, if any, and reemployment rights. Although employees affected by the reduction or elimination of positions will receive layoff notices, some may retain District employment by being reassigned as permitted by the Education Code.

**Discussion**

Based on projected staffing needs from the budget development process with sites and departments as well as projected revenue for Fiscal Year 2023-2024, it is necessary to reduce and/or eliminate certain classified positions due to lack of funds and/or lack of work due, at least in part, to declining enrollment, uncertain one-time funding, and increasing costs. Budget development also resulted in school sites' and departments' determination that certain other classified areas should be increased. This Resolution contains the decreases, increases, and overall net effect for authorized classified positions affected for the 2023-2024 fiscal year.

District staff will meet with representatives of the appropriate collective bargaining units to discuss the impact of the layoffs and to identify and create a plan of action to utilize available resources for the affected employees.

Exhibit A lists the positions that will be reduced, eliminated, or added. The total net effect of this Resolution is to decrease the overall number of authorized classified positions by **-98.40 FTE**. The District will continue to try and identify alternative solutions for minimal impact on employees of the District. As decisions are made regarding the District's budget for 2023-24, additional funding may become available, new positions may be identified, and/or positions that were reduced or eliminated may be increased or reinstated.

**Fiscal Impact**

Budget changes needed to assist in addressing the District's declining enrollment, the elimination of certain funds, the District's fiscal health, and staffing needs. For the 2023-2024 fiscal year, there will be savings of salary and benefits for positions no longer funded.

**Attachment(s)**

- Resolution No. 2223-0185A - Classified Employees Reduction in Force Due to Lack of Funds and/or Lack of Work (2023/24 Fiscal Year)

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

**Resolution No. 2223-0185A**

**Classified Employees Reduction in Force Due to Lack of Funds and/or  
Lack of Work (2023/24 Fiscal Year)**

**WHEREAS**, the Oakland Unified School District (“District” or “OUSD”), impacted by declining enrollment, a decrease in average daily attendance (“ADA”), and facing increased costs, must reduce its expenses in Fiscal Year 2023-2024 to ensure that expenditures are aligned with the needs of students and staff;

**WHEREAS**, the primary mission of the District is to educate its early childhood and K-12 pupils with the annual revenue and resources at its disposal;

**WHEREAS**, for Fiscal Year 2023-2024, it is necessary for the District to streamline, reorganize, reduce and/or eliminate positions, in whole or in part; and

**WHEREAS**, Education Code sections 45101, 45114, 45117, 45298 and 45308 require action by the Board of Education if services for classified staff are, in good faith, to be reduced or eliminated in order to permit the layoff of classified employees due to lack of funds and/or program need.

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Education (“Board”) hereby determines that the following particular kinds of classified services or positions, detailed in Exhibit A (attached hereto and incorporated herein by reference), shall be and hereby are eliminated and reduced due to lack of funds and/or lack of work;

**BE IT FURTHER RESOLVED**, the Board authorizes the Superintendent or her designee to: (1) send appropriate notices to all classified employees whose positions are lost, reduced, or otherwise impacted by the foregoing elimination of positions, and (2) take all proper steps pursuant to Education Code sections 45117 and 45308 to reduce and/or eliminate said positions; and

**BE IT FURTHER RESOLVED**, the Board, in approving this Resolution, intends that the position results labeled in the column “FTE Difference” be achieved.

**PASSED AND ADOPTED** on \_\_\_\_\_, 2023, 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 meeting of the Board of Education of the Oakland Unified School District held on \_\_\_\_\_, 2023.

<b>Legislative File</b>	
File ID Number:	23-0546A
Introduction Date:	3/9/2023
Enactment Number:	
Enactment Date:	

**OAKLAND UNIFIED SCHOOL DISTRICT**

Mike Hutchinson  
President, Board of Education

Kyla Johnston-Trammell  
Superintendent and Secretary, Board of Education

The following information provides explanation of the Exhibit A: Classified Position Changes column headers. Note: Exhibit A is sorted by 'Job Class Description' and then by 'Position Funding Site Name' As new funding are confirmed the information provided may change. On 2.28.23 the overall net reduction was 98.80 FTE, as of 3.8.23 the overall net reduction changed to 98.40 FTE	
Exhibit A - Column Header	Description
<b>Action</b>	The action taken on the position.  <i>For example:</i> <b>Elimination</b> - the position exists currently and is being eliminated. <b>Add</b> - the position does not exist currently and is being added. <b>Reduce</b> - the position's current year FTE is being lowered. <b>Increase</b> - the position's current year FTE is being increased.
<b>Pos Id</b>	Position control number. The position control number is an identifying number that codes a position to a specific department.
<b>Position Funding Site Name</b>	The department or school site that is funding the position.
<b>Job Class Description</b>	The title of the position that references the responsibilities the employee has in the role.
<b>Union</b>	The union that represents the position.  <b>SEIU:</b> Service Employees International Union, Local 1021 <b>AFSCME:</b> American Federation of State, Local and Municipal Employees <b>UAOS:</b> United Administrators of Oakland Schools  There are also positions that are not represented by a union. <b>CONFID:</b> Confidential Unrepresented
<b>Reason for Notice</b>	Describes how the decision to elimination, add, reduce or increase a position.  <b>Budget Development:</b> School sites receive a 'one-pager' that includes their projected budget and staff allocation for the following year. The school makes a decision as to positions and other funds in collaboration with their School Site Counsel. Central Office department leaders also receive a 'one-pager' from the budget office that outlines the allocation. Central Office department leaders make decisions as to their positions and other funds.  <b>Attachment A Resolution No. 2223-0040 Spending Reductions:</b> The position is indicated as a proposed reduction within Attachment A - Resolution. The law requires the Board to take action on all classified position eliminations and reductions.
<b>Status</b>	Indicates whether the position is filled or vacant.  <b>Filled:</b> Position is filled with a current employee. <b>Vacancy:</b> The position does not have a current employee working within the role.
<b>Resource Code 22-23</b>	The resource code is a four digit number that creates the link between funding sources and related expenditures.
<b>Resource Description</b>	The description of the resource code provides the type of resource that matches to the corresponding code.
<b>FTE (22-23)</b>	<b>FTE 22-23:</b> The calculation of full-time equivalent (FTE) is an employee's scheduled hours divided by the employer's hours for a full-time workweek. OUSD has a variety of positions that range from a 40-hour workweek to a 37.5-hour workweek. Employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs. This column shows the FTE for each position in the current year (2022-23).
<b>FTE (23-24)</b>	<b>FTE 23-24:</b> The calculation of full-time equivalent (FTE) is an employee's scheduled hours divided by the employer's hours for a full-time workweek. OUSD has a variety of positions that range from a 40-hour workweek to a 37.5-hour workweek. Employees who are scheduled to work 40 hours per week are 1.0 FTEs. Employees scheduled to work 20 hours per week are 0.5 FTEs. <i>This column shows the FTE for each position indicated for next year (2023-24).</i>
<b>FTE Change</b>	This column is a calculation: FTE 23-24 minus FTE 22-23, the calculation is done to show the net difference between this current year and what is projected next year.

Action	Pos Id	Position Funding Site Name	Job Class Description	Union	Reason for Notice	Status	Resource Code 22-23	Resource Description	FTE (22-23)	FTE (23-24)	FTE Change
Eliminate	6318	215 - Madison Park Academy Upper	Administrative Assist I Bil	SEIU	Budget Development	Filled	0002	Supplemental	1.00	0.00	(1.00)
Add	New	182 - Martin Luther King Jr. K-3	Administrative Assist II Bilingual	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Reduce	8946	912 - Linked Learning	Administrative Assist III Bil	SEIU	Budget Development	Filled	6388	K12 Strong Workforce Grant	1.00	0.75	(0.25)
Eliminate	8549	182 - Martin Luther King Jr. K-3	Administrative Assistant I	SEIU	Budget Development	Filled	0000	General Purpose	1.00	0.00	(1.00)
Eliminate	3157	210 - Edna Brewer Middle	Administrative Assistant I	SEIU	Budget Development	Filled	0000	General Purpose	1.00	0.00	(1.00)
Add	New	991 - Food Services	Administrative Assistant I Bilingual	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Add	New	301 - Castlemont High School	Administrative Assistant II Bilingual	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	3973	947 - Charter Schools Admin Office	Analytics Spec Chart Sch	SEIU	Budget Development	Vacancy	95	Charter School Adm	1.00	0.00	(1.00)
Precautionary notice	7321	944 - Human Resources Services, Supp	Associate Talent Development	CONFID	Budget Development	Filled	9283	Salesforce	1.00	0.00	(1.00)
Eliminate	6648	236 - Urban Promise Academy	Asst Newcomer Learning Lab	SEIU	Budget Development	Vacancy	0002	Supplemental	0.70	0.00	(0.70)
Eliminate	9209	954 - Eng Lang Lrn/multilingual Ach	Asst Newcomer Learning Lab	SEIU	Budget Development	Vacancy	7816	CalNEW Grant CDSS	1.00	0.00	(1.00)
Precautionary notice	9210	954 - Eng Lang Lrn/multilingual Ach	Asst Newcomer Learning Lab	SEIU	Budget Development	Filled	7816	CalNEW Grant CDSS	1.00	0.00	(1.00)
Precautionary notice	9212	954 - Eng Lang Lrn/multilingual Ach	Asst Newcomer Learning Lab	SEIU	Budget Development	Filled	7816	CalNEW Grant CDSS	1.00	0.00	(1.00)
Precautionary notice	9213	954 - Eng Lang Lrn/multilingual Ach	Asst Newcomer Learning Lab	SEIU	Budget Development	Vacancy	7816	CalNEW Grant CDSS	1.00	0.00	(1.00)
Precautionary notice	9214	954 - Eng Lang Lrn/multilingual Ach	Asst Newcomer Learning Lab	SEIU	Budget Development	Filled	7816	CalNEW Grant CDSS	1.00	0.00	(1.00)
Reduce	2270	121 - La Escuelita	Attendance Specialist	SEIU	Budget Development	Filled	0000 / 41	General Purpose & AB1840 School	1.00	0.50	(0.50)
Eliminate	3072	125 - Highland Community School	Attendance Specialist	SEIU	Budget Development	Filled	0000	General Purpose	0.50	0.00	(0.50)
Reduce	2869	157 - Thornhill	Attendance Specialist	SEIU	Budget Development	Filled	3216	ESSER II	1.00	0.50	(0.50)
Eliminate	8112	169 - Oakland Academy of Knowledge	Attendance Specialist	SEIU	Budget Development	Vacancy	9025	Roses in Concrete MOU	1.00	0.00	(1.00)
Reduce	7769	352 - Rudsdale Continuation	Attendance Specialist	SEIU	Budget Development	Filled	0000	General Purpose	1.00	0.50	(0.50)
Reduce	4455	229 - Elmhurst United	Attendance Specialist Bil	SEIU	Budget Development	Filled	0000	General Purpose	0.75	0.50	(0.25)
Add	New	125 - Highland Community School	Attendance Specialist Bilingual	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Add	New	302 - Fremont High School	Attendance Specialist Bilingual	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Add	New	352 - Rudsdale Continuation	Attendance Specialist Bilingual	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	9172	146 - Piedmont Avenue	Case Manager 20	SEIU	Budget Development	Vacancy	0004	Central Concentration	0.40	0.00	(0.40)
Reduce	9095	183 - Prescott	Case Manager 20	SEIU	Budget Development	Filled	3219	ELO - ESSER	1.00	0.40	(0.60)
Eliminate	7869	213 - Westlake Middle	Case Manager 20	SEIU	Budget Development	Filled	0004	Central Concentration	1.00	0.00	(1.00)
Increase	8774	228 - United For Success Academy	Case Manager 20	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	0.50	1.00	0.50
Eliminate	8950	228 - United For Success Academy	Case Manager 20	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	0.50	0.00	(0.50)
Increase	9040	228 - United For Success Academy	Case Manager 20	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	0.50	0.70	0.20
Add	New	232 - Coliseum College Prep Academy	Case Manager 20	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	8781	236 - Urban Promise Academy	Case Manager 20	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	1.00	0.00	(1.00)
Eliminate	8790	302 - Fremont High School	Case Manager 20	SEIU	Budget Development	Vacancy	3219	ELO - ESSER	1.00	0.00	(1.00)
Eliminate	8795	304 - Oakland High School	Case Manager 20	SEIU	Budget Development	Filled	3219	ELO - ESSER	1.00	0.00	(1.00)
Eliminate	8796	304 - Oakland High School	Case Manager 20	SEIU	Budget Development	Filled	3219	ELO - ESSER	1.00	0.00	(1.00)
Eliminate	9251	305 - Oakland Tech High School	Case Manager 20	SEIU	Budget Development	Filled	3219	ELO - ESSER	1.00	0.00	(1.00)
Eliminate	7834	309 - Ralph J. Bunche Academy	Case Manager 20	SEIU	Budget Development	Filled	0004	Central Concentration	1.00	0.00	(1.00)
Eliminate	8805	309 - Ralph J. Bunche Academy	Case Manager 20	SEIU	Budget Development	Filled	3219	ELO - ESSER	1.00	0.00	(1.00)
Eliminate	8809	310 - Dewey High School	Case Manager 20	SEIU	Budget Development	Vacancy	3219	ELO - ESSER	1.00	0.00	(1.00)
Increase	2900	335 - LIFE Academy	Case Manager 20	SEIU	Budget Development	Filled	0002	Supplemental	0.30	0.50	0.20
Eliminate	9301	353 - Oakland International High Sch	Case Manager 20	SEIU	Budget Development	Filled	9121	Oakland Fund Children & Youth	1.00	0.00	(1.00)
Precautionary notice	8960	922 - Comm. Schools & Student Svcs	Case Manager 20	SEIU	Budget Development	Vacancy	3218	ELO ESSER III St Reserv Emerg	0.80	0.00	(0.80)
Eliminate	9267	213 - Westlake Middle	Case Manager 24	SEIU	Budget Development	Vacancy	41	AB1840 School	1.00	0.00	(1.00)
Eliminate	7624	215 - Madison Park Academy Upper	Case Manager 24	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	1.00	0.00	(1.00)
Eliminate	6330	232 - Coliseum College Prep Academy	Case Manager 24	SEIU	Budget Development	Filled	0002 / 0004	Supplemental & Central Concentration	1.00	0.00	(1.00)
Eliminate	9250	304 - Oakland High School	Case Manager 24	SEIU	Budget Development	Filled	3218	ELO ESSER III St Reserv Emerg	1.00	0.00	(1.00)
Eliminate	6906	306 - Skyline High School	Case Manager 24	SEIU	Budget Development	Filled	3010	Title 1	1.00	0.00	(1.00)
Eliminate	7018	306 - Skyline High School	Case Manager 24	SEIU	Budget Development	Filled	3219	ELO - ESSER	1.00	0.00	(1.00)
Eliminate	3071	125 - Highland Community School	Clerk Bilingual	SEIU	Budget Development	Filled	41	AB1840 School	0.50	0.00	(0.50)

Add	New	201 - Claremont Middle	Community Assistant	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.50	0.50
Increase	9481	335 - LIFE Academy	Community Assistant	SEIU	Budget Development	Vacancy	6332	CCSPP Implementation Grant	0.40	0.50	0.10
Add	New	136 - Horace Mann	Community Relations Ast II Bil	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Reduce	9443	170 - Hoover	Community Relations Ast II Bil	SEIU	Budget Development	Vacancy	6332	CCSPP Implementation Grant	0.80	0.75	(0.05)
Increase	7509	229 - Elmhurst United	Community Relations Ast II Bil	SEIU	Budget Development	Filled	0002	Supplemental	0.25	0.50	0.25
Eliminate	3172	301 - Castlemont High School	Community Relations Ast II Bil	SEIU	Budget Development	Filled	3217	Expanded Learning GEER II	1.00	0.00	(1.00)
Add	New	353 - Oakland International High Sch	Community Relations Ast II Bil	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	449	968 - Health Services (nurses)	Coord, Health Services	UAOS	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	0000	General Purpose	1.00	0.00	(1.00)
Eliminate	9215	954 - Eng Lang Lrn/multilingual Ach	Coord, Multilingual Pathway	UAOS	Budget Development	Filled	0005	Central Supplemental	0.40	0.00	(0.40)
Increase	277	912 - Linked Learning	Coordinator Classified	UAOS	Budget Development	Filled	9333	Measure N	0.50	0.75	0.25
Eliminate	1861	956 - Continuous School Improvement	Coordinator Innova Programs	CONFID	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	0000	General Purpose	1.00	0.00	(1.00)
Eliminate	6881	956 - Continuous School Improvement	Coordinator Innova Programs	CONFID	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	0000	General Purpose	1.00	0.00	(1.00)
Eliminate	8278	922 - Comm. Schools & Student Svcs	Coordinator School Secur Off	UAOS	Attachment A Resolution No. 2223-0040 Spending Reductions	Filled	0000	General Purpose	1.00	0.00	(1.00)
Precautionary notice	4034	912 - Linked Learning	Coordinatr Career/College Path	UAOS	Budget Development	Filled	9269	WestEd	1.00	0.00	(1.00)
Add	New	154 - Madison Lower	Culture Keeper	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Add	New	186 - International Community School	Culture Keeper	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.50	0.50
Eliminate	7333	353 - Oakland International High Sch	Dir Continuous Ed Lrng Lab	UAOS	Budget Development	Vacancy	9141	Stuart Foundation	0.10	0.00	(0.10)
Eliminate	8374	353 - Oakland International High Sch	Dir Continuous Ed Lrng Lab	UAOS	Budget Development	Filled	9291	Silvergiving Foundation	0.50	0.00	(0.50)
Precautionary notice	9056	910 - Early Childhood Development	Dir Kindergarten Readiness	UAOS	Budget Development	Filled	9185	"First 5" Alameda County	1.00	0.00	(1.00)
Precautionary notice	8280	922 - Comm. Schools & Student Svcs	Director Programs, The Center	UAOS	Budget Development	Filled	3212	ESSER II	1.00	0.00	(1.00)
Eliminate	7240	907 - Student Assignment	Director Student Assignment	UAOS	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	0000	General Purpose	1.00	0.00	(1.00)
Eliminate	7478	101 - Allendale	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	9236	Kenneth Rainin Foundation	0.40	0.00	(0.40)
Eliminate	7478	101 - Allendale	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	7426	Expanded Learning Opp Para	0.40	0.00	(0.40)
Reduce	9460	102 - Bella Vista	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	6332	CCSPP Implementation Grant	0.80	0.40	(0.40)
Eliminate	9132	103 - Brookfield	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	7812	Early Literacy Support Blk	0.80	0.00	(0.80)
Add	New	105 - Burckhalter	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Eliminate	8641	105 - Burckhalter	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	1.00	0.00	(1.00)
Add	New	107 - East Oakland Pride	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Eliminate	8853	112 - Greenleaf Elementary	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	7426	Expanded Learning Opp Para	0.80	0.00	(0.80)
Eliminate	8329	115 - Emerson Elementary	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	0002	Supplemental	0.40	0.00	(0.40)
Eliminate	8330	115 - Emerson Elementary	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	0002	Supplemental	0.40	0.00	(0.40)
Eliminate	8333	115 - Emerson Elementary	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	3182	ESSA CSI	0.40	0.00	(0.40)
Eliminate	8327	116 - Franklin	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	0002	Supplemental	0.40	0.00	(0.40)
Add	New	117 - Fruitvale	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Reduce	9484	121 - La Escuelita	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	3213	ESSER III	0.80	0.40	(0.40)
Reduce	9485	121 - La Escuelita	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	3213	ESSER III	0.80	0.40	(0.40)
Eliminate	9511	121 - La Escuelita	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	3213	ESSER III	0.80	0.00	(0.80)
Add	New	131 - Laurel Elementary	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Eliminate	8693	143 - Montclair	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	7426	Expanded Learning Opp Para	0.80	0.00	(0.80)
Eliminate	7994	160 - Lockwood Steam Academy	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	7426	Expanded Learning Opp Para	0.20	0.00	(0.20)
Eliminate	7994	160 - Lockwood Steam Academy	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	9236	Kenneth Rainin Foundation	0.60	0.00	(0.60)
Reduce	8684	160 - Lockwood Steam Academy	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	1.00	0.80	(0.20)
Eliminate	8712	168 - Carl B. Munck Elementary	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.80	0.00	(0.80)
Eliminate	8713	168 - Carl B. Munck Elementary	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.80	0.00	(0.80)
Reduce	6821	168 - Carl B. Munck Elementary	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	6053	Universal Pre-K Planning	1.00	0.80	(0.20)
Eliminate	6691	169 - Oakland Academy of Knowledge	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	7426	Expanded Learning Opp Para	0.70	0.00	(0.70)
Reduce	8718	172 - Fred T Korematsu Discovery Ac	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.80	0.40	(0.40)
Reduce	8948	172 - Fred T Korematsu Discovery Ac	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.80	0.40	(0.40)

Reduce	4726	178 - Bridges Academy @ Melrose	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.80	0.40	(0.40)
Reduce	7996	178 - Bridges Academy @ Melrose	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	7426	Expanded Learning Opp Para	0.80	0.40	(0.40)
Add	New	178 - Bridges Academy @ Melrose	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.40	0.40
Add	New	178 - Bridges Academy @ Melrose	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.40	0.40
Eliminate	4843	179 - Manzanita Community School	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.20	0.00	(0.20)
Eliminate	4843	179 - Manzanita Community School	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	9236	Kenneth Rainin Foundation	0.60	0.00	(0.60)
Eliminate	4945	179 - Manzanita Community School	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	7426	Expanded Learning Opp Para	0.20	0.00	(0.20)
Eliminate	4945	179 - Manzanita Community School	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	9236	Kenneth Rainin Foundation	0.60	0.00	(0.60)
Eliminate	8637	179 - Manzanita Community School	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	7812	Early Literacy Support Blk	0.40	0.00	(0.40)
Add	New	180 - Kaiser	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Eliminate	8726	181 - Encompass Academy	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.80	0.00	(0.80)
Eliminate	8733	182 - Martin Luther King Jr. K-3	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.80	0.00	(0.80)
Eliminate	8743	190 - Think College Now	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.40	0.00	(0.40)
Eliminate	8744	190 - Think College Now	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.80	0.00	(0.80)
Reduce	6821	909 - Academics and Instruction	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	9236	Kenneth Rainin Foundation	0.40	0.30	(0.10)
Add	New	909 - Academics and Instruction	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Add	New	909 - Academics and Instruction	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Add	New	909 - Academics and Instruction	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Add	New	909 - Academics and Instruction	Early Literacy Reading Tutor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Reduce	6821	910 - Early Childhood Development	Early Literacy Reading Tutor	SEIU	Budget Development	Filled	6053	Universal Pre-K Planning	0.40	0.30	(0.10)
Eliminate	7194	157 - Thornhill	Elementary Sch Secretary Small	SEIU	Budget Development	Vacancy	0000	General Purpose	0.50	0.00	(0.50)
Eliminate	8979	986 - Technology Services	Enduser Support Specialist II	SEIU	Budget Development	Vacancy	3212	ESSER II	1.00	0.00	(1.00)
Eliminate	215	991 - Food Services	Food Service Assistant I	AFSCME	Budget Development	Filled	5310	Child Nutrition School Program	0.67	0.00	(0.67)
Eliminate	669	991 - Food Services	Food Service Assistant I	AFSCME	Budget Development	Filled	5310	Child Nutrition School Program	0.53	0.00	(0.53)
Eliminate	910	991 - Food Services	Food Service Assistant I	AFSCME	Budget Development	Filled	5310	Child Nutrition School Program	0.67	0.00	(0.67)
Eliminate	1423	991 - Food Services	Food Service Assistant I	AFSCME	Budget Development	Filled	5310	Child Nutrition School Program	0.80	0.00	(0.80)
Eliminate	2562	991 - Food Services	Food Service Assistant I	AFSCME	Budget Development	Filled	5310	Child Nutrition School Program	0.80	0.00	(0.80)
Eliminate	3695	991 - Food Services	Food Service Assistant I	AFSCME	Budget Development	Filled	5310	Child Nutrition School Program	0.67	0.00	(0.67)
Eliminate	8473	991 - Food Services	Food Service Assistant I	AFSCME	Budget Development	Filled	5310	Child Nutrition School Program	0.80	0.00	(0.80)
Eliminate	8484	991 - Food Services	Food Service Assistant I	AFSCME	Budget Development	Filled	5310	Child Nutrition School Program	0.80	0.00	(0.80)
Add	New	991 - Food Services	Food Service Assistant III	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Add	New	991 - Food Services	Food Service Assistant III	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Add	New	991 - Food Services	Food Service Assistant III	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	0.67	0.67
Add	New	991 - Food Services	Food Service Assistant III	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Add	New	991 - Food Services	Food Service Assistant III	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	0.67	0.67
Add	New	991 - Food Services	Food Service Assistant III	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Add	New	991 - Food Services	Food Service Assistant III	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	0.67	0.67
Eliminate	8859	400 - Adult Education	IA Bilingual	SEIU	Budget Development	Filled	3212	ESSER II	1.00	0.00	(1.00)
Eliminate	8184	169 - Oakland Academy of Knowledge	Instructional Aide K-12	SEIU	Budget Development	Vacancy	9025	Roses in Concrete MOU	0.80	0.00	(0.80)
Eliminate	8185	169 - Oakland Academy of Knowledge	Instructional Aide K-12	SEIU	Budget Development	Vacancy	9025	Roses in Concrete MOU	0.20	0.00	(0.20)
Eliminate	8186	169 - Oakland Academy of Knowledge	Instructional Aide K-12	SEIU	Budget Development	Vacancy	9025	Roses in Concrete MOU	1.00	0.00	(1.00)
Eliminate	7243	169 - Oakland Academy of Knowledge	Instructional Supp Specialist	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.80	0.00	(0.80)
Eliminate	9451	190 - Think College Now	Instructional Supp Specialist	SEIU	Budget Development	Vacancy	6332	CCSPP Implementation Grant	0.80	0.00	(0.80)
Eliminate	8881	922 - Comm. Schools & Student Svcs	Instructional Supp Specialist	SEIU	Budget Development	Vacancy	3312	IDEA Early Intervening	0.80	0.00	(0.80)
Eliminate	526	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	1536	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	2550	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)

Eliminate	2759	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	3639	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	4466	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	4853	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	6400	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	3447	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	7294	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	7680	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	8371	975 - Special Education	Instructional Supp Specialist	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Add	New	107 - East Oakland Pride	Liaison Family Parent	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.80	0.80
Add	New	160 - Lockwood Steam Academy	Liaison Family Parent	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	9442	170 - Hoover	Liaison Family Parent	SEIU	Budget Development	Vacancy	6332	CCSPP Implementation Grant	0.30	0.00	(0.30)
Add	New	172 - Fred T Korematsu Discovery Ac	Liaison Family Parent	SEIU	Budget Development	Vacancy	6332	CCSPP Implementation Grant	0.00	0.50	0.50
Reduce	8660	193 - Reach Academy	Liaison Family Parent	SEIU	Budget Development	Filled	3219	ELO - ESSER	1.00	0.50	(0.50)
Eliminate	9469	204 - West Oakland Middle	Liaison Family Parent	SEIU	Budget Development	Vacancy	6332	CCSPP Implementation Grant	1.00	0.00	(1.00)
Add	New	352 - Rudsdale Continuation	Liaison Family Parent Bil	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Add	New	103 - Brookfield	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Add	New	106 - Chabot	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.50	0.50
Increase	9023	107 - East Oakland Pride	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.50	1.00	0.50
Increase	9432	108 - Cleveland	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.80	1.00	0.20
Increase	7731	117 - Fruitvale	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.80	1.00	0.20
Increase	9093	118 - Garfield	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.80	1.00	0.20
Increase	7468	125 - Highland Community School	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.40	0.80	0.40
Eliminate	8417	125 - Highland Community School	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.40	0.00	(0.40)
Add	New	127 - Hillcrest	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.50	0.50
Add	New	133 - Lincoln	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Increase	8380	136 - Horace Mann	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.50	1.00	0.50
Add	New	143 - Montclair	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.50	0.50
Add	New	145 - Peralta	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.50	0.50
Add	New	151 - Sequoia	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.50	0.50
Increase	9150	154 - Madison Lower	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.80	1.00	0.20
Add	New	157 - Thornhill	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.50	0.50
Increase	8423	168 - Carl B. Munck Elementary	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.80	1.00	0.20
Add	New	169 - Oakland Academy of Knowledge	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Increase	8552	170 - Hoover	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.50	1.00	0.50
Increase	7191	183 - Prescott	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.70	1.00	0.30
Increase	7907	194 - Sankofa United Elem	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.75	1.00	0.25
Add	New	201 - Claremont Middle	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Increase	9405	210 - Edna Brewer Middle	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.60	1.00	0.40
Increase	9126	212 - Roosevelt Middle	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.80	1.00	0.20
Increase	8594	215 - Madison Park Academy Upper	Library Technician	SEIU	Budget Development	Filled	9333	Measure N	0.40	1.00	0.60
Increase	8151	219 - Frick United Academy of Lang	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.80	1.00	0.20
Add	New	236 - Urban Promise Academy	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Increase	9196	301 - Castlemont High School	Library Technician	SEIU	Budget Development	Filled	9334	Measure G Parcel Tax	0.50	1.00	0.50
Increase	9330	302 - Fremont High School	Library Technician	SEIU	Budget Development	Vacancy	9334	Measure G Parcel Tax	0.85	1.00	0.15
Add	New	304 - Oakland High School	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00

Add	New	306 - Skyline High School	Library Technician	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	3930	989 - Custodial Services	Manager Custodial Services	UAOS	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	0000	General Purpose	1.00	0.00	(1.00)
Precautionary notice	3471	989 - Custodial Services	Manager Sustainability	UAOS	Budget Development	Filled	9161	Ac Waste Management Authority	0.40	0.00	(0.40)
Reduce	3471	991 - Food Services	Manager Sustainability	UAOS	Budget Development	Filled	5310	Child Nutrition School Program	0.40	0.30	(0.10)
Eliminate	2797	912 - Linked Learning	Mgr CTE C&C Pathways Sec Sch	UAOS	Budget Development	Filled	9333	Measure N	1.00	0.00	(1.00)
Eliminate	952	102 - Bella Vista	Noon Supervisor	SEIU	Budget Development	Filled	0000	General Purpose	0.40	0.00	(0.40)
Reduce	3807	105 - Burckhalter	Noon Supervisor	SEIU	Budget Development	Filled	0000	General Purpose	0.40	0.20	(0.20)
Add	New	105 - Burckhalter	Noon Supervisor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.20	0.20
Reduce	4318	108 - Cleveland	Noon Supervisor	SEIU	Budget Development	Filled	0000	General Purpose	0.25	0.20	(0.05)
Reduce	4915	108 - Cleveland	Noon Supervisor	SEIU	Budget Development	Vacancy	0000	General Purpose	0.25	0.20	(0.05)
Reduce	1727	114 - Global Family School	Noon Supervisor	SEIU	Budget Development	Filled	0000 / 0002	General Purpose & Supplemental	0.73	0.50	(0.23)
Eliminate	1772	114 - Global Family School	Noon Supervisor	SEIU	Budget Development	Filled	0000	General Purpose	0.40	0.00	(0.40)
Increase	9091	114 - Global Family School	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.40	0.50	0.10
Reduce	3781	116 - Franklin	Noon Supervisor	SEIU	Budget Development	Filled	0000 / 0002	General Purpose & Supplemental	0.29	0.20	(0.09)
Add	New	116 - Franklin	Noon Supervisor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.30	0.30
Reduce	6414	117 - Fruitvale	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.50	0.40	(0.10)
Add	New	117 - Fruitvale	Noon Supervisor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.40	0.40
Eliminate	2556	119 - Glenview	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.50	0.00	(0.50)
Eliminate	9194	119 - Glenview	Noon Supervisor	SEIU	Budget Development	Filled	9337	PTA Local Schools	0.50	0.00	(0.50)
Reduce	9113	121 - La Escuelita	Noon Supervisor	SEIU	Budget Development	Filled	41	AB1840 School	0.80	0.40	(0.40)
Reduce	1611	121 - La Escuelita	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.80	0.40	(0.40)
Reduce	6660	122 - Grass Valley	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.40	0.20	(0.20)
Increase	584	125 - Highland Community School	Noon Supervisor	SEIU	Budget Development	Filled	0000	General Purpose	0.40	0.80	0.40
Eliminate	585	125 - Highland Community School	Noon Supervisor	SEIU	Budget Development	Filled	41	AB1840 School	0.40	0.00	(0.40)
Increase	2168	133 - Lincoln	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.53	0.60	0.07
Increase	2596	133 - Lincoln	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.53	0.60	0.07
Increase	9004	133 - Lincoln	Noon Supervisor	SEIU	Budget Development	Filled	3218	ELO ESSER III St Reserv Emerg	0.40	0.60	0.20
Increase	9005	133 - Lincoln	Noon Supervisor	SEIU	Budget Development	Filled	7425	Expanded Learning Opp Prop 98	0.40	0.60	0.20
Increase	9006	133 - Lincoln	Noon Supervisor	SEIU	Budget Development	Filled	3218	ELO ESSER III St Reserv Emerg	0.40	0.60	0.20
Eliminate	6609	142 - Joaquin Miller	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.67	0.00	(0.67)
Eliminate	9009	143 - Montclair	Noon Supervisor	SEIU	Budget Development	Filled	7425	Expanded Learning Opp Prop 98	0.40	0.00	(0.40)
Eliminate	7667	151 - Sequoia	Noon Supervisor	SEIU	Budget Development	Filled	0000	General Purpose	0.40	0.00	(0.40)
Reduce	8951	157 - Thornhill	Noon Supervisor	SEIU	Budget Development	Filled	9011	Donations	0.40	0.20	(0.20)
Eliminate	793	157 - Thornhill	Noon Supervisor	SEIU	Budget Development	Vacancy	0000	General Purpose	0.20	0.00	(0.20)
Add	New	170 - Hoover	Noon Supervisor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.30	0.30
Eliminate	4091	175 - Manzanita Seed	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.72	0.50	(0.22)
Eliminate	3875	178 - Bridges Academy @ Melrose	Noon Supervisor	SEIU	Budget Development	Filled	0000	General Purpose	0.25	0.00	(0.25)
Add	New	178 - Bridges Academy @ Melrose	Noon Supervisor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.25	0.25
Add	New	178 - Bridges Academy @ Melrose	Noon Supervisor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.25	0.25
Eliminate	3131	179 - Manzanita Community School	Noon Supervisor	SEIU	Budget Development	Filled	0002	Supplemental	0.50	0.00	(0.50)
Add	New	182 - Martin Luther King Jr. K-3	Noon Supervisor	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.40	0.40
Increase	7795	186 - International Community School	Noon Supervisor	SEIU	Budget Development	Filled	3212	ESSER II	0.40	0.80	0.40
Eliminate	9034	186 - International Community School	Noon Supervisor	SEIU	Budget Development	Filled	3212	ESSER II	0.40	0.00	(0.40)
Reduce	4495	190 - Think College Now	Noon Supervisor	SEIU	Budget Development	Filled	7426	Expanded Learning Opp Para	0.60	0.40	(0.20)
Reduce	9076	190 - Think College Now	Noon Supervisor	SEIU	Budget Development	Filled	0000	General Purpose	0.27	0.20	(0.07)
Eliminate	9125	190 - Think College Now	Noon Supervisor	SEIU	Budget Development	Vacancy	0000	General Purpose	0.20	0.00	(0.20)
Increase	7071	235 - Melrose Leadership Acad	Noon Supervisor	SEIU	Budget Development	Filled	0000	General Purpose	0.60	0.80	0.20
Reduce	9011	235 - Melrose Leadership Acad	Noon Supervisor	SEIU	Budget Development	Vacancy	3216	ELO ESSER II St Reserve	0.40	0.20	(0.20)
Eliminate	8339	303 - McClymonds High School	Outreach Consultant	SEIU	Budget Development	Filled	0002 / 0004	Supplemental & Central Concentration	1.00	0.00	(1.00)
Eliminate	8187	169 - Oakland Academy of Knowledge	Para Educator	AFSCME	Budget Development	Vacancy	6332	CCSPP Implementation Grant	0.80	0.00	(0.80)

Eliminate	8189	169 - Oakland Academy of Knowledge	Para Educator	AFSCME	Budget Development	Vacancy	6332	CCSSP Implementation Grant	1.00	0.00	(1.00)
Eliminate	7481	175 - Manzanita Seed	Para Educator	AFSCME	Budget Development	Vacancy	0002	Supplemental	0.40	0.00	(0.40)
Reduce	4538	353 - Oakland International High Sch	Para Educator	AFSCME	Budget Development	Filled	6500	Special Education	1.00	0.80	(0.20)
Eliminate	296	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	2263	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	4967	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	381	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	264	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	2299	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	418	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	5284	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	9166	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	3439	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	9164	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	6424	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	2177	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	378	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	8187	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	8189	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	7481	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	406	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	481	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	217	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	1161	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	1600	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	7296	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	1383	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	3412	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	570	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	6784	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	3019	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	3127	975 - Special Education	Para Educator	AFSCME	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	6500	Special Education	0.80	0.00	(0.80)
Eliminate	9280	956 - Continuous School Improvement	Partner Network	UAOS	Budget Development	Vacancy	40	Unrestricted AB1840	1.00	0.00	(1.00)
Add	New	991 - Food Services	Production Assistant 10 months	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Add	New	991 - Food Services	Production Assistant 10 months	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00

Add	New	991 - Food Services	Production Assistant 10 months	AFSCME	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Precautionary notice	7922	954 - Eng Lang Lrn/multilingual Ach	Prog Mgr Newcomer & Refuge	UAOS	Budget Development	Filled	9283	Salesforce	1.00	0.00	(1.00)
Precautionary notice	9340	922 - Comm. Schools & Student Svcs	Prog Mgr Violence Prevention	UAOS	Budget Development	Vacancy	9206	Alameda County Public Health	1.00	0.00	(1.00)
Eliminate	9323	121 - La Escuelita	Program Manager Community Schools	UAOS	Budget Development	Vacancy	6332	CCSPP Implementation Grant	1.00	0.00	(1.00)
Reduce	7901	175 - Manzanita Seed	Program Manager Community Schools	UAOS	Budget Development	Vacancy	0002	Supplemental	1.00	0.50	(0.50)
Eliminate	8860	330 - Sojourner Truth	Program Manager Community Schools	SEIU	Budget Development	Filled	3219	ELO - ESSER	1.00	0.00	(1.00)
Eliminate	8599	968 - Health Services (nurses)	Program Manager Nursing	UAOS	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	0000	General Purpose	1.00	0.00	(1.00)
Eliminate	9272	108 - Cleveland	Program Mgr Community School	UAOS	Budget Development	Filled	3219	ELO - ESSER	1.00	0.00	(1.00)
Increase	4901	131 - Laurel Elementary	Program Mgr Community School	UAOS	Budget Development	Filled	3010	Title 1	0.80	1.00	0.20
Eliminate	8701	148 - Redwood Heights	Program Mgr Community School	UAOS	Budget Development	Filled	3219	ELO - ESSER	1.00	0.00	(1.00)
Eliminate	9309	219 - Frick United Academy of Lang	Program Mgr Community School	UAOS	Budget Development	Vacancy	41	AB1840 School	1.00	0.00	(1.00)
Eliminate	8860	922 - Comm. Schools & Student Svcs	Program Mgr Community School	UAOS	Budget Development	Filled	3219	ELO - ESSER	1.00	0.00	(1.00)
Add	New	210 - Edna Brewer Middle	Receptionist	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	6441	211 - Montera Middle	Receptionist	SEIU	Budget Development	Filled	0002	Supplemental	1.00	0.00	(1.00)
Add	New	211 - Montera Middle	Receptionist Bilingual	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	6628	922 - Comm. Schools & Student Svcs	Receptionist Bilingual	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Filled	0000	General Purpose	1.00	0.00	(1.00)
Eliminate	9110	922 - Comm. Schools & Student Svcs	Receptionist Bilingual	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	0000	General Purpose	1.00	0.00	(1.00)
Add	New	112 - Greenleaf Elementary	Recess Coach	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Add	New	114 - Global Family School	Restorative Justice Facilitator	SEIU	Budget Development	Vacancy	6332	CCSPP Implementation Grant	0.00	1.00	1.00
Reduce	8670	118 - Garfield	Restorative Justice Facilitator	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	1.00	0.80	(0.20)
Eliminate	7765	136 - Horace Mann	Restorative Justice Facilitator	SEIU	Budget Development	Vacancy	0002 / 0004	Supplemental & Central Concentration	1.00	0.00	(1.00)
Eliminate	8778	169 - Oakland Academy of Knowledge	Restorative Justice Facilitator	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	1.00	0.00	(1.00)
Reduce	8136	175 - Manzanita Seed	Restorative Justice Facilitator	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	1.00	0.50	(0.50)
Add	New	182 - Martin Luther King Jr. K-3	Restorative Justice Facilitator	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	8662	193 - Reach Academy	Restorative Justice Facilitator	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	1.00	0.00	(1.00)
Precautionary notice	8846	201 - Claremont Middle	Restorative Justice Facilitator	SEIU	Budget Development	Filled	9337	PTA Local Schools	1.00	0.00	(1.00)
Eliminate	8756	204 - West Oakland Middle	Restorative Justice Facilitator	SEIU	Budget Development	Filled	9332	Measure G1 Parcel Tax	0.20	0.00	(0.20)
Eliminate	8756	204 - West Oakland Middle	Restorative Justice Facilitator	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	0.80	0.00	(0.80)
Eliminate	9247	210 - Edna Brewer Middle	Restorative Justice Facilitator	SEIU	Budget Development	Filled	7425	Expanded Learning Opp Prop 98	1.00	0.00	(1.00)
Eliminate	9306	212 - Roosevelt Middle	Restorative Justice Facilitator	SEIU	Budget Development	Filled	41	AB1840 School	1.00	0.00	(1.00)
Add	New	219 - Frick United Academy of Lang	Restorative Justice Facilitator	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	0.38	0.38
Eliminate	3750	229 - Elmhurst United	Restorative Justice Facilitator	SEIU	Budget Development	Vacancy	9283	Salesforce	1.00	0.00	(1.00)
Eliminate	8794	303 - McClymonds High School	Restorative Justice Facilitator	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	1.00	0.00	(1.00)
Eliminate	8216	305 - Oakland Tech High School	Restorative Justice Facilitator	SEIU	Budget Development	Filled	0002	Supplemental	1.00	0.00	(1.00)
Eliminate	8808	309 - Ralph J. Bunche Academy	Restorative Justice Facilitator	SEIU	Budget Development	Filled	3216	ELO ESSER II St Reserve	1.00	0.00	(1.00)
Add	New	309 - Ralph J. Bunche Academy	Restorative Justice Facilitator	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Add	New	310 - Dewey High School	Restorative Justice Facilitator	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	8736	998 - School Support Funds	Restorative Justice Facilitator	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Filled	0000	General Purpose	1.00	0.00	(1.00)
Eliminate	7113	138 - Markham	School Enrichment Recess Coach	SEIU	Budget Development	Vacancy	0002	Supplemental	0.27	0.00	(0.27)
Reduce	9038	177 - Esperanza Academy	School Enrichment Recess Coach	SEIU	Budget Development	Filled	3218	ELO ESSER III St Reserv Emerg	0.86	0.62	(0.24)
Eliminate	8705	154 - Madison Lower	Site-Based Culture Climate Amb	SEIU	Budget Development	Filled	3212	ESSER II	1.00	0.00	(1.00)
Add	New	352 - Rudsdale Continuation	Spec Career Path Transitions	SEIU	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	9396	305 - Oakland Tech High School	Spec College/Career Readiness	SEIU	Budget Development	Filled	9333	Measure N	1.00	0.00	(1.00)
Precautionary notice	8235	954 - Eng Lang Lrn/multilingual Ach	Spec Refugee/Asylee Prog	SEIU	Budget Development	Filled	7811	Refugee Program Bureu NC	1.00	0.00	(1.00)
Precautionary notice	9001	954 - Eng Lang Lrn/multilingual Ach	Spec Refugee/Asylee Prog	SEIU	Budget Development	Filled	7816	CalNEW Grant CDSS	1.00	0.00	(1.00)
Eliminate	8879	922 - Comm. Schools & Student Svcs	Specialist Behavior	SEIU	Budget Development	Vacancy	3312	IDEA Early Intervening	1.00	0.00	(1.00)
Eliminate	2179	912 - Linked Learning	Specialist Mstr Schd Developm	SEIU	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	0000 / 0005	General Purpose & Supplemental	1.00	0.00	(1.00)
Eliminate	8098	909 - Academics and Instruction	Specialist School Technology	SEIU	Budget Development	Filled	3213	ESSER III	1.00	0.00	(1.00)

Eliminate	8176	909 - Academics and Instruction	Specialist School Technology	SEIU	Budget Development	Filled	3213	ESSER III	1.00	0.00	(1.00)
Eliminate	8228	901 - Chief of Staff	Sr Exec Asst Superintendent	CONFID	Attachment A Resolution No. 2223-0040 Spending Reductions	Vacancy	0000	General Purpose	1.00	0.00	(1.00)
Add	New	905 - Office Of Sr. Business Officer	Sr Financial Analyst	CONFID	Budget Development	Vacancy	n/a	n/a	0.00	1.00	1.00
Eliminate	9200	922 - Comm. Schools & Student Svcs	Strategic Fellow/Resident	Unrepresented	Budget Development	Filled	9225	Kaiser Health & Wellness	1.00	0.00	(1.00)
Eliminate	824	301 - Castlemont High School	Student Attendance Compl Ofcfr	SEIU	Budget Development	Filled	0002	Supplemental	1.00	0.00	(1.00)
Eliminate	233	304 - Oakland High School	Textbook Clerk	SEIU	Budget Development	Filled	0000	General Purpose	1.00	0.00	(1.00)
									<b>196.76</b>	<b>98.36</b>	<b>(98.40)</b>

**Oakland Unified**  
01-61259-0000000

**Multiyear Projection**  
**2023-24 45+ Day MYP**  
Narratives

Fund 01

**Combined**

**Oakland Unified**  
01-61259-0000000

**Multiyear Projection**  
**2023-24 45+ Day MYP**  
Narratives

Fund 01

**Unrestricted**

**NOT UPDATED LGD 9.20.23**

**Oakland Unified School District Multi-Year Projections for the FY 2023-24 to 2025-26:**

-

**Revenue:**

∅ ADA - Assume Lost of ADA for both the Estimated and Projected Budget – This projected loss of ADA is factored into our LCFF Calculator and assumed until FY 2026-27

∅ Local Control Funding Formula

o The District is projecting COLA (cost of living allowance) for LCFF Revenue as:

§ 8.22% 2023-24

§ 3.94% 2024-25

§ 3.29% 2025-26

Assume (3) Average 79.7 % UPP Unduplicated FRPM/EL Eligible Count

∅ Assume COLA/growth on Federal and State Categorical programs

o 2.0% 2023-24

o 2.0% 2024-25

o 2.0% 2025-26

∅ Assume no change in Interest Earning -- Add Answer

∅ Assume Lottery Funding

o \$170 per annual ADA (Unrestricted)

o \$67 per annual ADA (Restricted)

∅ Assume contribution to Special Education of \$109 million ( 2023-24) \$114 million (2024-25) \$117 million (2025-26)

∅ Assume contribution to Transportation of \$10 million ( 2023-24)

∅ Assume Restricted Routine Maintenance in (2023-24) of \$22 Million

**Unrestricted**

## ∅ Other Grants and Revenue Sources:

o Restricted Revenue reduced as Pandemic Relief Funding Expires

All ESSER Funding (Res 32XX) is projected to be fully expended in FY 2023-24

**Expenditures:**

∅ Assume step & column for both certificated and classified personnel at approximately 2.0% (2024-25 & 2025-26)

∅ Assume Increase of 12.95% (2023-24) 25.00% (2024-25) & 8.5% (2025-26) to Health & Welfare Cost

∅ Assume decrease in one-time Materials & Supplies as a result of the COVID 19 Corona Virus Pandemic funds sun setting.

∅ The Base, Resource (0000) will absorb \$7 million ongoing in FY 2024-25 for utilities cost that were paid by ESSER Funds in FY 2023-24.

∅ Reduce Services & Other Operating Expenditures supported by carryover being spent down, Federal & State deferred revenue, and increase CPI growth (2024-25 & 2025-26)

∅ Assume Capital Outlay expenditures to be decreased 66% in FY 2024-25.

∅ Assume change in indirect cost rate for FY 2023-24 from 2.64% to 3.10% CDE Approved

∅ Assume ongoing contribution to Deferred Maintenance of \$3 million per year

∅ Assume California CPI (consumer Price Index) of 3.54% (2023-24) 3.02% (2024-25) & 2.64% (2025-26)

## Other Key Considerations:

**Unrestricted**

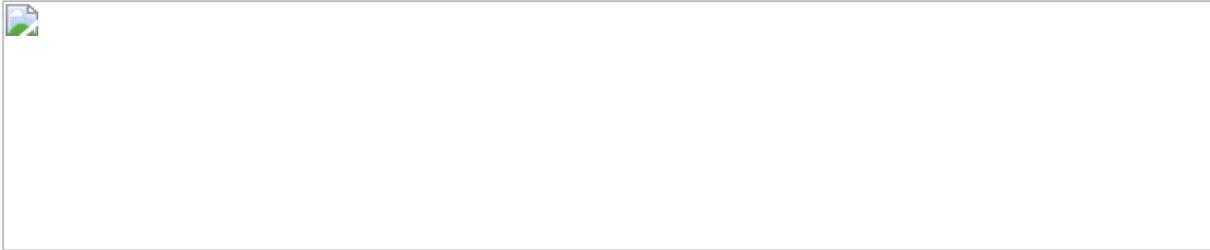
The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date.

As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment.

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

Projected ADA decline for the Multiyear Projection Years 2023-24 to 2025-26 is 3,173.67 or 6.37%

Average Annual lost is projected at 1,057.89 per year 2023-24 to 2025-26



**Oakland Unified**  
01-61259-0000000

**Multiyear Projection**  
**2023-24 45+ Day MYP**  
Narratives

Fund 01

**Restricted**

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Combined	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>A. REVENUES &amp; OTHER FINANCING SOURCES [Sum Lines A1-A5c]</b>	<b>\$0.00</b>	<b>\$831,970,044.91</b>	<b>\$783,387,692.36</b>	<b>\$793,645,163.73</b>
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	485,192,660.00	486,662,346.38	491,245,192.32
2. Federal Revenues (8100-8299)	0.00	130,867,937.28	59,406,442.49	61,130,440.95
3. Other State Revenues (8300-8599)	0.00	128,245,687.23	149,859,626.15	153,752,742.27
4. Other Local Revenues (8600-8799)	0.00	87,663,760.40	87,459,277.34	87,516,788.19
5. Other Financing Sources				
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	0.00	0.00	0.00
<b>B. EXPENDITURES &amp; OTHER FINANCING USES [Sum Lines B1-B10]</b>	<b>\$0.00</b>	<b>\$908,369,965.41</b>	<b>\$892,783,516.24</b>	<b>\$914,545,986.41</b>
1. Certificated Salaries (1000-1999)	0.00	276,194,675.86	271,389,742.80	274,984,925.12
2. Classified Salaries (2000-2999)	0.00	123,605,331.77	113,687,351.51	115,314,129.23
3. Employee Benefits (3000-3999)	0.00	220,535,489.37	232,405,264.27	242,738,936.06
4. Books and Supplies (4000-4999)	0.00	109,134,065.84	109,269,638.02	111,784,738.21
5. Services and Other Operating Expenditures (5000-5999)	0.00	160,598,822.86	151,121,687.18	154,813,425.33
6. Capital Outlay (6000-6999)	0.00	6,510,203.92	3,118,456.67	3,118,456.67
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	10,137,340.66	10,137,340.66	10,137,340.66
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	(1,345,964.87)	(1,345,964.87)	(1,345,964.87)
9. Other Financing Uses				
a. Transfers Out (7600-7629)	0.00	3,000,000.00	3,000,000.00	3,000,000.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	---	0.00	0.00	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0.00</b>	<b>(76,399,920.50)</b>	<b>(109,395,823.88)</b>	<b>(120,900,822.68)</b>

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Combined	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Salary</b>				
Details				
<b>1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]</b>	<b>\$0.00</b>	<b>\$276,194,675.86</b>	<b>\$271,389,742.80</b>	<b>\$274,984,925.12</b>
a. Base Salaries	---	0.00	276,194,675.86	271,389,742.80
b. Step & Column Adjustment	---	---	5,327,212.02	5,427,794.86
c. Cost-of-Living Adjustment	---	---	0.00	0.00
d. Other Adjustment	---	---	(10,132,145.08)	(1,832,612.54)
<b>2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]</b>	<b>\$0.00</b>	<b>\$123,605,331.77</b>	<b>\$113,687,351.51</b>	<b>\$115,314,129.23</b>
a. Base Salaries	---	0.00	123,605,331.77	113,687,351.51
b. Step & Column Adjustment	---	---	1,713,771.77	1,705,310.24
c. Cost-of-Living Adjustment	---	---	101,643.00	0.00
d. Other Adjustment	---	---	(11,733,395.03)	(78,532.52)
3. Employee Benefits (3000-3999)	0.00	220,535,489.37	232,405,264.27	242,738,936.06

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Combined	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Employee Benefit Details</b>				
<b>3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]</b>	<b>\$0.00</b>	<b>\$220,535,489.37</b>	<b>\$232,405,264.27</b>	<b>\$242,738,936.06</b>
a. State Teachers' Retirement System, STRS (3101-3102)	0.00	72,260,961.80	71,151,952.29	71,738,770.09
b. Public Employees' Retirement System, PERS (3201-3202)	0.00	33,265,876.17	32,079,794.21	33,264,766.67
c. OASDI/Medicare/Alternative (3301-3302)	0.00	15,188,627.08	14,250,915.06	14,442,100.43
d. Health and Welfare Benefits (3401-3402)	0.00	80,859,207.28	96,544,384.46	104,668,039.80
e. State Unemployment Insurance (3501-3502)	0.00	732,306.12	701,256.67	703,411.70
f. Workers' Compensation Insurance (3601-3602)	0.00	14,305,748.20	13,780,120.78	13,962,905.30
g. OPEB, Allocated (3701-3702)	0.00	1,066,501.84	1,099,875.38	1,121,872.88
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	2,856,260.88	2,796,965.42	2,837,069.19
<b>3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]</b>	<b>\$0.00</b>	<b>\$220,535,489.37</b>	<b>\$232,405,264.27</b>	<b>\$242,738,936.06</b>
j. Total Certificated (Sum Objects 3XX1)	0.00	140,434,702.30	149,219,094.31	155,073,791.73
k. Total Classified (Sum Objects 3XX2)	0.00	80,100,787.07	83,186,169.96	87,665,144.33

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Combined	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(76,399,920.50)	(109,395,823.88)	(120,900,822.68)
D. FUND BALANCE				
1. Beginning Fund Balance (9791-9795)	0.00	283,120,592.79	206,720,672.29	97,324,848.41
<b>2. Ending Fund Balance [Sum lines D2a-D2e2]</b>	<b>\$0.00</b>	<b>\$206,720,672.29</b>	<b>\$97,324,848.41</b>	<b>(23,575,974.27)</b>
a. Nonspendable (9710-9719)	---	150,000.00	150,000.00	150,000.00
b. Restricted (9740)	---	112,415,635.53	59,521,613.79	9,719,407.44
c. Committed				
1. Stabilization Arrangements (9750)	---	0.00	0.00	0.00
2. Other Commitments (9760)	---	0.00	0.00	0.00
d. Assigned				
1. Other Assignments (9780)	---	11,180,840.40	10,556,760.97	10,556,760.97
Enrollment Stabilization Balance	---	624,079.43	0.00	0.00
Resource 0041 AB1840	---	10,008,000.00	10,008,000.00	10,008,000.00
Stale Dated Warrants	---	548,760.97	548,760.97	548,760.97
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties (9789)	---	26,567,666.63	26,783,505.49	27,436,379.59
2. Unassigned/Unappropriated (9790)	---	56,406,529.73	312,968.16	(71,438,522.27)

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Combined	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>E. AVAILABLE RESERVES</b>				
1. From Components of Ending Fund Balance				
a. Stabilization Arrangements (9750)	---	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	---	26,567,666.63	26,783,505.49	27,436,379.59
c. Unassigned/Unappropriated (9790)	---	56,406,529.73	312,968.16	(71,438,522.27)
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	(258,449.18)	(14,557,104.46)	(43,132,253.42)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				
a. Stabilization Arrangements (9750)	---	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	---	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	---	0.00	0.00	0.00
<b>3. Total Available Reserves - by Amount</b>	<b>---</b>	<b>\$82,715,747.18</b>	<b>\$12,539,369.19</b>	<b>(87,134,396.10)</b>
<b>4. Total Available Reserves - by Percent</b>	<b>---%</b>	<b>9.11%</b>	<b>1.40%</b>	<b>-9.53%</b>

<b>F. RECOMMENDED RESERVES</b>				
1. Calculating the Reserves				
a. Expenditures and Other Financing Uses [Sum Lines B1-B10]	0.00	908,369,965.41	892,783,516.24	914,545,986.41
b. Plus: Special Education Pass-through Funds	---	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses [Line F1a plus line F1b]	0.00	908,369,965.41	892,783,516.24	914,545,986.41
d. Reserve Standard Percentage Level	---%	5.00%	5.00%	5.00%
e. Reserve Standard - By Percent [Line F1c times F1d]	0.00	45,418,498.27	44,639,175.81	45,727,299.32
f. Reserve Standard - By Amount	---	80,000.00	80,000.00	80,000.00
g. Reserve Standard [Greater of F1e or F1f]	0.00	45,418,498.27	44,639,175.81	45,727,299.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	NOT MET	NOT MET

Oakland Unified  
01-61259-0000000

**Multiyear Projection**  
**2023-24 45+ Day MYP**  
 Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>A. REVENUES &amp; OTHER FINANCING SOURCES [Sum Lines A1-A5c]</b>	<b>\$0.00</b>	<b>\$393,725,616.72</b>	<b>\$389,175,394.96</b>	<b>\$387,640,595.54</b>
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	481,611,799.00	482,940,399.38	487,400,049.32
2. Federal Revenues (8100-8299)	0.00	0.00	0.00	0.00
3. Other State Revenues (8300-8599)	0.00	6,985,584.00	7,038,763.83	7,084,919.96
4. Other Local Revenues (8600-8799)	0.00	7,418,547.00	7,214,074.16	7,271,582.14
5. Other Financing Sources				
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	(102,290,313.28)	(108,017,842.41)	(114,115,955.88)
<b>B. EXPENDITURES &amp; OTHER FINANCING USES [Sum Lines B1-B10]</b>	<b>\$0.00</b>	<b>\$417,774,284.37</b>	<b>\$445,677,197.10</b>	<b>\$458,739,211.87</b>
1. Certificated Salaries (1000-1999)	0.00	175,765,831.26	180,606,182.48	184,218,306.13
2. Classified Salaries (2000-2999)	0.00	55,703,453.74	55,480,807.20	56,313,019.30
3. Employee Benefits (3000-3999)	0.00	109,453,011.09	122,270,037.37	128,559,171.19
4. Books and Supplies (4000-4999)	0.00	36,994,054.19	41,389,254.62	42,268,924.66
5. Services and Other Operating Expenditures (5000-5999)	0.00	41,129,582.25	47,202,563.59	48,651,438.75
6. Capital Outlay (6000-6999)	0.00	1,945,462.92	1,945,462.92	1,945,462.92
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	2,115,699.00	2,115,699.00	2,115,699.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	(8,332,810.08)	(8,332,810.08)	(8,332,810.08)
9. Other Financing Uses				
a. Transfers Out (7600-7629)	0.00	3,000,000.00	3,000,000.00	3,000,000.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	---	0.00	0.00	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0.00</b>	<b>(24,048,667.65)</b>	<b>(56,501,802.14)</b>	<b>(71,098,616.33)</b>

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Unrestricted	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Salary</b>				
Details				
<b>1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]</b>	<b>\$0.00</b>	<b>\$175,765,831.26</b>	<b>\$180,606,182.48</b>	<b>\$184,218,306.13</b>
a. Base Salaries	---	0.00	175,765,831.26	180,606,182.48
b. Step & Column Adjustment	---	---	3,547,142.22	3,612,123.65
c. Cost-of-Living Adjustment	---	---	0.00	0.00
d. Other Adjustment	---	---	1,293,209.00	0.00
<b>2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]</b>	<b>\$0.00</b>	<b>\$55,703,453.74</b>	<b>\$55,480,807.20</b>	<b>\$56,313,019.30</b>
a. Base Salaries	---	0.00	55,703,453.74	55,480,807.20
b. Step & Column Adjustment	---	---	853,576.46	832,212.10
c. Cost-of-Living Adjustment	---	---	101,643.00	0.00
d. Other Adjustment	---	---	(1,177,866.00)	0.00
3. Employee Benefits (3000-3999)	0.00	109,453,011.09	122,270,037.37	128,559,171.19

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Unrestricted	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Employee Benefit Details</b>				
<b>3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]</b>	<b>\$0.00</b>	<b>\$109,453,011.09</b>	<b>\$122,270,037.37</b>	<b>\$128,559,171.19</b>
a. State Teachers' Retirement System, STRS (3101-3102)	0.00	32,029,330.24	32,862,671.74	33,513,877.14
b. Public Employees' Retirement System, PERS (3201-3202)	0.00	14,268,019.61	14,808,425.97	15,364,201.11
c. OASDI/Medicare/Alternative (3301-3302)	0.00	7,443,570.46	7,534,640.39	7,666,661.14
d. Health and Welfare Benefits (3401-3402)	0.00	44,626,926.59	55,783,658.24	60,525,269.19
e. State Unemployment Insurance (3501-3502)	0.00	335,915.72	337,670.48	344,123.52
f. Workers' Compensation Insurance (3601-3602)	0.00	8,275,181.41	8,440,852.44	8,599,848.59
g. OPEB, Allocated (3701-3702)	0.00	1,064,569.84	1,097,904.74	1,119,862.83
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	1,409,497.22	1,404,213.37	1,425,327.67
<b>3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]</b>	<b>\$0.00</b>	<b>\$109,453,011.09</b>	<b>\$122,270,037.37</b>	<b>\$128,559,171.19</b>
j. Total Certificated (Sum Objects 3XX1)	0.00	74,681,576.70	83,700,139.92	87,931,289.15
k. Total Classified (Sum Objects 3XX2)	0.00	34,771,434.39	38,569,897.45	40,627,882.04

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Unrestricted	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(24,048,667.65)	(56,501,802.14)	(71,098,616.33)
D. FUND BALANCE				
1. Beginning Fund Balance (9791-9795)	0.00	118,353,704.41	94,305,036.76	37,803,234.62
<b>2. Ending Fund Balance [Sum lines D2a-D2e2]</b>	<b>\$0.00</b>	<b>\$94,305,036.76</b>	<b>\$37,803,234.62</b>	<b>(33,295,381.71)</b>
a. Nonspendable (9710-9719)	---	150,000.00	150,000.00	150,000.00
b. Restricted (9740)	---	0.00	0.00	0.00
c. Committed				
1. Stabilization Arrangements (9750)	---	0.00	0.00	0.00
2. Other Commitments (9760)	---	0.00	0.00	0.00
d. Assigned				
1. Other Assignments (9780)	---	11,180,840.40	10,556,760.97	10,556,760.97
Enrollment Stabilization Balance	---	624,079.43	0.00	0.00
Resource 0041 AB1840	---	10,008,000.00	10,008,000.00	10,008,000.00
Stale Dated Warrants	---	548,760.97	548,760.97	548,760.97
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties (9789)	---	26,567,666.63	26,783,505.49	27,436,379.59
2. Unassigned/Unappropriated (9790)	---	56,406,529.73	312,968.16	(71,438,522.27)

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Unrestricted				Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>E. AVAILABLE RESERVES</b>				
1. From Components of Ending Fund Balance				
a. Stabilization Arrangements (9750)	---	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	---	26,567,666.63	26,783,505.49	27,436,379.59
c. Unassigned/Unappropriated (9790)	---	56,406,529.73	312,968.16	(71,438,522.27)
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	(258,449.18)	(14,557,104.46)	(43,132,253.42)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				
a. Stabilization Arrangements (9750)	---	0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)	---	0.00	0.00	0.00
c. Unassigned/Unappropriated (9790)	---	0.00	0.00	0.00
<b>3. Total Available Reserves - by Amount</b>	<b>\$---</b>	<b>\$82,715,747.18</b>	<b>\$12,539,369.19</b>	<b>(87,134,396.10)</b>

Oakland Unified  
01-61259-0000000

**Multiyear Projection**  
**2023-24 45+ Day MYP**  
 Restricted

Fund 01

Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>A. REVENUES &amp; OTHER FINANCING SOURCES [Sum Lines A1-A5c]</b>	<b>\$0.00</b>	<b>\$438,244,428.19</b>	<b>\$394,212,297.40</b>	<b>\$406,004,568.19</b>
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	3,580,861.00	3,721,947.00	3,845,143.00
2. Federal Revenues (8100-8299)	0.00	130,867,937.28	59,406,442.49	61,130,440.95
3. Other State Revenues (8300-8599)	0.00	121,260,103.23	142,820,862.32	146,667,822.31
4. Other Local Revenues (8600-8799)	0.00	80,245,213.40	80,245,203.18	80,245,206.05
5. Other Financing Sources				
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	102,290,313.28	108,017,842.41	114,115,955.88
<b>B. EXPENDITURES &amp; OTHER FINANCING USES [Sum Lines B1-B10]</b>	<b>\$0.00</b>	<b>\$490,595,681.04</b>	<b>\$447,106,319.14</b>	<b>\$455,806,774.54</b>
1. Certificated Salaries (1000-1999)	0.00	100,428,844.60	90,783,560.32	90,766,618.99
2. Classified Salaries (2000-2999)	0.00	67,901,878.03	58,206,544.31	59,001,109.93
3. Employee Benefits (3000-3999)	0.00	111,082,478.28	110,135,226.90	114,179,764.87
4. Books and Supplies (4000-4999)	0.00	72,140,011.65	67,880,383.40	69,515,813.55
5. Services and Other Operating Expenditures (5000-5999)	0.00	119,469,240.61	103,919,123.59	106,161,986.58
6. Capital Outlay (6000-6999)	0.00	4,564,741.00	1,172,993.75	1,172,993.75
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	8,021,641.66	8,021,641.66	8,021,641.66
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	6,986,845.21	6,986,845.21	6,986,845.21
9. Other Financing Uses				
a. Transfers Out (7600-7629)	0.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	---	0.00	0.00	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>0.00</b>	<b>(52,351,252.85)</b>	<b>(52,894,021.74)</b>	<b>(49,802,206.35)</b>

Oakland Unified  
01-61259-0000000

**Multiyear Projection**  
**2023-24 45+ Day MYP**  
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>B. EXPENDITURES &amp; OTHER FINANCING USES: Salary</b>				
Details				
<b>1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]</b>	<b>\$0.00</b>	<b>\$100,428,844.60</b>	<b>\$90,783,560.32</b>	<b>\$90,766,618.99</b>
a. Base Salaries	---	0.00	100,428,844.60	90,783,560.32
b. Step & Column Adjustment	---	---	1,780,069.80	1,815,671.21
c. Cost-of-Living Adjustment	---	---	0.00	0.00
d. Other Adjustment	---	---	(11,425,354.08)	(1,832,612.54)
<b>2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]</b>	<b>\$0.00</b>	<b>\$67,901,878.03</b>	<b>\$58,206,544.31</b>	<b>\$59,001,109.93</b>
a. Base Salaries	---	0.00	67,901,878.03	58,206,544.31
b. Step & Column Adjustment	---	---	860,195.31	873,098.14
c. Cost-of-Living Adjustment	---	---	0.00	0.00
d. Other Adjustment	---	---	(10,555,529.03)	(78,532.52)
3. Employee Benefits (3000-3999)	0.00	111,082,478.28	110,135,226.90	114,179,764.87

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Restricted	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
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B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details

<b>3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]</b>	<b>\$0.00</b>	<b>\$111,082,478.28</b>	<b>\$110,135,226.90</b>	<b>\$114,179,764.87</b>
a. State Teachers' Retirement System, STRS (3101-3102)	0.00	40,231,631.56	38,289,280.55	38,224,892.95
b. Public Employees' Retirement System, PERS (3201-3202)	0.00	18,997,856.56	17,271,368.24	17,900,565.56
c. OASDI/Medicare/Alternative (3301-3302)	0.00	7,745,056.62	6,716,274.67	6,775,439.29
d. Health and Welfare Benefits (3401-3402)	0.00	36,232,280.69	40,760,726.22	44,142,770.61
e. State Unemployment Insurance (3501-3502)	0.00	396,390.40	363,586.19	359,288.18
f. Workers' Compensation Insurance (3601-3602)	0.00	6,030,566.79	5,339,268.34	5,363,056.71
g. OPEB, Allocated (3701-3702)	0.00	1,932.00	1,970.64	2,010.05
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	1,446,763.66	1,392,752.05	1,411,741.52
<b>3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]</b>	<b>\$0.00</b>	<b>\$111,082,478.28</b>	<b>\$110,135,226.90</b>	<b>\$114,179,764.87</b>
j. Total Certificated (Sum Objects 3XX1)	0.00	65,753,125.60	65,518,954.39	67,142,502.58
k. Total Classified (Sum Objects 3XX2)	0.00	45,329,352.68	44,616,272.51	47,037,262.29

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Restricted	Fund 01
--	---	---------

Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(52,351,252.85)	(52,894,021.74)	(49,802,206.35)
D. FUND BALANCE				
1. Beginning Fund Balance (9791-9795)	0.00	164,766,888.38	112,415,635.53	59,521,613.79
<b>2. Ending Fund Balance [Sum lines D2a-D2e2]</b>	<b>\$0.00</b>	<b>\$112,415,635.53</b>	<b>\$59,521,613.79</b>	<b>\$9,719,407.44</b>
a. Nonspendable (9710-9719)	---	0.00	0.00	0.00
b. Restricted (9740)	---	112,415,635.53	59,521,613.79	9,719,407.44
c. Committed				
1. Stabilization Arrangements (9750)	---	0.00	0.00	0.00
2. Other Commitments (9760)	---	0.00	0.00	0.00
d. Assigned				
1. Other Assignments (9780)	---	0.00	0.00	0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties (9789)	---	0.00	0.00	0.00
2. Unassigned/Unappropriated (9790)	---	0.00	0.00	0.00

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Restricted	Fund 01
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Description (Object Range) [Sum Detail]	2022-23 Historical 1	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
<b>E. AVAILABLE RESERVES</b>				
1. From Components of Ending Fund Balance				
a. Stabilization Arrangements (9750)	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				
a. Stabilization Arrangements (9750)	---	---	---	---
b. Reserve for Economic Uncertainty (9789)	---	---	---	---
c. Unassigned/Unappropriated (9790)	---	---	---	---
<b>3. Total Available Reserves - by Amount</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>	<b>\$---</b>
<b>4. Total Available Reserves - by Percent</b>	<b>---%</b>	<b>---%</b>	<b>---%</b>	<b>---%</b>

<b>Oakland Unified</b> 01-61259-0000000	<b>Multiyear Projection</b> <b>2023-24 45+ Day MYP</b> Assumptions	Fund 01
--	--	---------

Description (Object range)	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	
<b>State Rates</b>				
State Categorical COLA	8.2200%	3.9400%	3.2900%	3.1900%
Special Education COLA	8.2200%	3.9400%	3.2900%	3.1900%
California CPI	3.5400%	3.0200%	2.6400%	2.8900%
California Lottery - Base	\$170.00	\$170.00	\$170.00	\$170.00
Applied Change Rate		0.0000%	0.0000%	0.0000%
California Lottery - Instructional Materials	\$67.00	\$67.00	\$67.00	\$67.00
Applied Change Rate		0.0000%	0.0000%	0.0000%
Mandate Block Grant	8.2200%	3.9400%	3.2900%	3.1900%
Interest Rate Trend for 10-Year Treasuries	3.1300%	2.8100%	2.9000%	3.0000%
Applied Change Rate		-10.2236%	3.2028%	3.4483%
STRS Rate Change	19.1000%	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
PERS Rate Change	26.6800%	27.7000%	28.3000%	28.7000%
Applied Change Rate		3.8231%	2.1661%	1.4134%
Federal COLA	0.0000%	3.9400%	3.3100%	2.5000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	2.0000%	2.0000%	2.0000%
Description (Object range)	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	

<b>Local Rates</b>				
LCFF Sources - State Aid, Current Year	\$0.00	\$272,986,229.00	\$279,691,417.00	\$286,553,443.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$65,576,913.00	\$59,810,285.00	\$59,573,280.00
LCFF Sources - Local Revenue	8.2200%	3.9400%	3.2900%	3.1900%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$0.00	\$(47,925,233.00)	\$(50,730,895.00)	\$(52,487,850.00)
Certificated Staff Step & Column	0.0000%	2.0000%	2.0000%	2.0000%
Certificated COLA	0.0000%	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	1.5000%	1.5000%	1.5000%
Classified COLA	0.0000%	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%

Description (Object range)	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	
<b>Local Rates</b>				
Certificated Management COLA	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	25.0000%	8.5000%	8.5000%
Classified Health & Welfare Percent Change	0.0000%	25.0000%	8.5000%	8.5000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Description (Object range)	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	
<b>User-defined Rates and Values</b>				
Other Benefits Rate Change - Classified	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
Other Benefits Rate Change - Certificated	0.0000%	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
Description (Object range)	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	
<b>Other Adjustments</b>				
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00

Description (Object range)	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3	
<b>Other Adjustments</b>				
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00



# Alameda County Office of Education

Alysse Castro, Superintendent

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September 15, 2023

Dr. Kyla Johnson-Trammell, Superintendent  
Members of the Board of Education  
Oakland Unified School District (OUSD)

RE: 2023-24 Local Control and Accountability Plan (LCAP) & Adopted Budget Review

Dear Superintendent Johnson-Trammell and Members of the Board,

I am writing to address the status of the 2023-24 Local Control and Accountability Plan (LCAP) and Adopted Budget for the Oakland Unified School District (OUSD). Both documents require approval under Education Code (EC) Sections 42127 and 52070. Our review revealed that both the LCAP and Budget approved before July 1 required significant revisions to meet minimum legal requirements. Revisions were agendized for September 13, 2023, however the OUSD Board deferred action on both items. Consequently, ACOE *cannot* approve the LCAP and Budget at this time, leaving the district without these critical cornerstones of state funding. Rather than a disapproval which would be a huge step backwards for OUSD, the law allows for a conditional approval. These specific conditions must be met by OUSD to secure approval:

No later than September 27, 2023, at 9:00 pm, adopt by Board action, updates to the 2023-24 LCAP and Budget to ensure compliance with the law and previous commitments in the following areas:

1. LCAP Clarifying Questions: By September 27, 2023, OUSD must adopt, through Board action, the district's response to clarifying questions posed by the Alameda County Office of Education (ACOE) regarding the 2023-24 LCAP.
2. LCAP MPP: OUSD must approve an LCAP that reflects expenditure requirements for funds allocated based on the number and concentration of unduplicated students (known as the Minimum Proportionality Percentage or MPP) as required by Education Code Sections 42238.02 and 42238.03.
3. LCAP sufficient expenditures: The Board must adopt an LCAP reflecting sufficient expenditures to fully implement the specific actions within the LCAP, using the same budget assumptions and salary calculations as used in the budget to be adopted, including incorporating the impact of the new OEA agreement.
4. Budget and MYP: OUSD must approve revisions to the 2023-24 budget and multiyear budget projections (MYP) *through 2025-26* that fully incorporate all components of the OEA Collective Bargaining Agreement (CBA), appropriately coded to salary and benefits. Any other known budgetary assumptions impacting OUSD's fiscal status should also be included.

No later than September 20, 2023, at 5:00 pm, Item #4 above must be provided to ACOE staff and OUSD's Fiscal Oversight Trustee for review and confirmation prior to being presented to the Board for approval.

Additionally, we remind the Board of their previous agreement that no later than October 31, 2023, the Board will approve and submit to ACOE and to the Fiscal Oversight Trustee the

detailed list of Budget Balancing Adjustments which the Board committed to make in order to complete the settlement with OEA as documented in ACOE's June 27, 2023, review.

These conditions are based on prior commitments and legal requirements. OUSD staff has already made significant progress toward completing them and much information was shared with the Board in advance of the September 13th meeting. *It is critical that Board members work with staff to get answers to any questions they have and be prepared to take action to approve the LCAP and Budget by 9/27 as the district simply can't function without them.*

Attached to this letter, you will find a detailed description of the requirements for each item and a summary of the concerns and agreements related to the current situation.

In community,

A handwritten signature in black ink, appearing to read "Alysse Castro". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Alysse Castro  
Alameda County Superintendent of Schools

cc: Lisa Grant-Dawson, Chief Business Official, Oakland USD  
Tony Thurmond, State Superintendent of Public Instructions, CDE  
Michael H. Fine, Fiscal Crisis and Management Assistance Team  
Luz Cázares, Fiscal Oversight Trustee  
Juwen Lam, Chief of Accountability Services, ACOE  
Shirene Moreira, Chief of District Business and Advisory Services, ACOE  
Joan Laursen, Director III, District Business and Advisory Services, ACOE

Details:

In accordance with Education Code (EC) Sections 42127 and 52070, the Alameda County Office of Education (ACOE) has reviewed the 2023-24 Local Control and Accountability Plan (LCAP) and Adopted Budget of the Oakland Unified School District. By statute, the Adopted Budget review must be completed by September 15 of each year, and the LCAP review must be completed by October 8.

#### Local Control and Accountability Plan

Based on the District's response to ACOE's LCAP clarifying questions letter, OUSD staff updated its Contributing Expenditures to meet the local calculations required to increase and improve services for its Unduplicated Student population, and responded that the material revisions would be approved by the Board on September 13, 2023.

Because the Board did not approve the revisions to the LCAP, OUSD is failing to meet the following criteria for approval:

- The LCAP or Annual Update adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated students pursuant to EC Sections 42238.02 and 42238.03, commonly known as the percentage to increase or improve services or Minimum Proportionality Percentage (MPP).

While OUSD's LCAP appropriately includes the financial impact from the board-approved OEA CBA, the District's Adopted Budget, as approved by the Board on June 28, 2023, did not incorporate the OEA agreement for the current and two subsequent fiscal years. The full fiscal impact from the OEA settlement has not been publicly presented, and to date, the impact on FY 2025-26 has yet to be formally disclosed. As the Adopted Budget and Multiyear Projection do not include all costs projected within the LCAP, ACOE is unable to determine with a level of confidence that the 2023-24 Adopted Budget contains sufficient expenditures to fully implement the specific actions within the LCAP. Therefore, OUSD's budget does not satisfy all of the required elements for approval.

ACOE's Research, Assessment, and Accountability Partnerships (RAAP) department will continue to work with OUSD over the coming year to provide Differentiated Assistance (DA) and to ensure that actions associated with DA are aligned to and reflected in OUSD's LCAP priorities. *Note that the 2023-24 Education Omnibus Budget Trailer Bill (SB114) now requires a midyear LCAP update to be presented to the Board on or before February 28<sup>th</sup>, and to include all available midyear data for outcomes, expenditures, and implementation.*

### Adopted Budget

After approval of an LCAP, Education Code requires the County Superintendent of Schools to approve, conditionally approve, or disapprove the Adopted Budget for each school district after a review that includes the following:

- Determine whether the Adopted Budget includes the expenditures necessary to implement the LCAP or Annual Update;
- Examine the Adopted Budget to determine whether it complies with the standards and criteria established pursuant to EC Section 33127 and identify any technical corrections needed to bring the budget into compliance with those standards and criteria;
- Determine whether the Adopted Budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments.

Based on our review of the District's 2023-24 Adopted Budget and Multiyear Budget Projection (MYP), we have determined that the Adopted Budget, as approved by the Board on June 28, 2023, did not demonstrate the full scope of the District's financial obligations.

In advance communications with District staff understanding the complexities of the OEA agreement, OUSD staff committed in May to provide ACOE a 45-Day Budget Revision which would include the full impact of the OEA agreement due no later than July 30th for ACOE to meet its statutory timelines. This deadline was missed as the OUSD staff could not meet this timeline and the item was pulled. ACOE was not notified in advance that this commitment would not be met.

District staff then committed to providing a "45-Day" Budget Revision along with the revised LCAP at its September 13, 2023, Board meeting. ACOE had requested that this budget revision include updates to the Original Adopted Budget for the fiscal impact of the OEA agreement and any other known assumptions. Both the budget revision and revised LCAP were pulled from the Board agenda and were neither publicly discussed nor approved. Further, the draft board documents did not reflect updated financials through fiscal year 2025-26 though this is required to be included in the Adopted Budget cycle.

Therefore, the District is not in compliance with the approval criteria for the LCAP nor its Adopted Budget, and ACOE is unable to approve OUSD's LCAP and Adopted Budget in its current state. ACOE will approve OUSD's 2023-24 LCAP and Adopted Budget & MYP when in receipt of the items outlined on page one.

By October 31, 2023, as communicated in ACOE's June 27, 2023, OEA Review Letter to the OUSD Board, submission to ACOE a Board-approved detailed list of Budget Balancing solutions that the Board has committed to as part of the OEA AB1200 memo to support the Board in upholding its fiduciary responsibility:

*"The fourth year, 2025-26, is therefore significantly at risk without budget adjustments that must be framed by the Fall of 2023 in order to incorporate them into the 2024-25 and multi-year budget which will include 2025-26 and 2026-27. The Board's knowledge and assurance of taking these critical steps is imperative to ensure approval and confidence by the Alameda County Office of Education, County Trustee that the District will make the adjustments required. The Superintendent and Chief Business Officer are signing this document assuring and attesting that the ongoing commitment of affordability will be made."*

And further upheld with the board's approval of Resolution 2223-0065 which was Approved with OUSD's Adopted Budget that confirms the Board's commitment to implement additional reductions and/or adjustments, should revenues fail to meet existing obligations.

We remind the District that pursuant to our letter of June 27, 2023, ACOE requires a public update to be provided by the First Interim report, with further public disclosure and formal Board Action, no later than February 2024, of the adjustments necessary for the District to meet its financial obligations in the subsequent fiscal year.

If a school district does not adopt all of the revisions to its budget needed in the current fiscal year to meet the costs of a collective bargaining agreement, the county superintendent of schools shall issue a qualified or negative certification for the district on the next interim report.

Further, as OUSD enters into negotiations with other bargaining units, we remind the District that as a school district with a qualified certification currently, it is obligated to provide the county office of education with at least 10 working days to review and comment on any proposed collective bargaining agreement. We appreciate OUSD working collaboratively with ACOE in its disclosure of any forthcoming agreements.

In summary, recent events continue a troubling and troublingly familiar pattern of not implementing standard accounting practices, deferring decision making, and breaking commitments. ACOE is extremely concerned with the District's continual inability to meet standard fiscal deadlines and commitments despite years of intensive intervention and support, and with the Board's failure to prioritize meeting its fiduciary responsibilities. OUSD has all the tools and resources necessary to break these patterns.



September 15, 2023

Dr. Kyla Johnson-Trammell, Superintendent  
Members of the Board of Education  
Oakland Unified School District (OUSD)  
1011 Union Street  
Oakland, CA 94607

## Executive Summary of 2022-23 Annual Report Regarding Fiscal Solvency of OUSD

### Background:

This executive summary provides a condensed overview of the 2022-23 Annual Report on the fiscal solvency of the Oakland Unified School District (OUSD), in accordance with Education Code Section 1240(e). Under Assembly Bill 139, the Alameda County Superintendent of Schools is mandated to present an annual report to the OUSD governing board (Board) and the Superintendent of Public Instruction regarding the fiscal solvency of any school district with a disapproved budget, a qualified or negative interim certification, or that has been identified as being in fiscal uncertainty as per Education Code 42127.6.

### Budget Reports Overview:

Key budget reports during 2022-23 include the Adopted Budget, First Interim Budget Report, Second Interim Budget Report, and Third Interim Budget Report (Qualified Districts). Between official reports, OUSD also shared with ACOE numerous significant revisions, updates, and corrections to these public documents which further complicate the challenges of tracking OUSD's fiscal reality.

### Adopted Budget:

OUSD submitted its 2022-23 Adopted Budget and received approval from the Alameda County Office of Education (ACOE). The budget projected to meet its minimum reserve requirement in 2022-23 through 2024-25, predicated upon budget reductions for certificated and classified staff salaries yet to be identified.

### First Interim Budget Report:

OUSD initially filed a positive certification for the 2022-23 First Interim Budget Report, which projected a balanced budget but required \$110 million in ongoing budget reductions for the following years. Immediately after submission, the Board rescinded school closures without considering fiscal impact. Concerns arose about the Board's

ambitious agenda and lack of a clear fiscal plan. Consequently, the County Superintendent changed OUSD's certification from positive to QUALIFIED, and identified actions the Board must take by March 1st.

#### Second Interim Budget Report:

OUSD later filed a QUALIFIED certification for the Second Interim Budget Report, indicating potential fiscal difficulties. At this time, OUSD Board adopted some staffing reductions which were realized, and identified further positions to move from ongoing to one time funding.

#### Enrollment & ADA:

The district anticipates a continued trend of declining enrollment which impact its revenue.

#### Revised Multiyear Projections & Reserves:

Subsequent to the Second Interim Report, OUSD provided ACOE a corrected MYP projection showing increased costs of \$22.6 million.

#### Third Interim Budget Report:

The Third Interim Report showed an increase in projected ending fund balances compared to the Second Interim, but this increase depended on one-time funds and other factors. The Third Interim Report did not include the financial impact of the OEA agreement.

#### Collective Bargaining:

The district faced challenges in providing timely and complete fiscal disclosure for labor agreements, potentially impacting its financial stability. Promised district reporting and board action to fully implement the settlement have not yet been completed as scheduled.

#### Conclusion:

OUSD continues a troubling pattern of short term decision making, inadequate financial management practices, and shifting priorities. A clear focus on financial stability is necessary to ensure a more effective educational system.

Attached to this letter, you will find a detailed description of the requirements for each item

and a summary of the concerns and agreements related to the current situation.

In community,

A handwritten signature in black ink, appearing to read 'Alysse Castro', with a stylized flourish at the end.

Alysse Castro  
Alameda County Superintendent of Schools

cc: Lisa Grant-Dawson, Chief Business Official, Oakland USD  
Tony Thurmond, State Superintendent of Public Instructions, CDE  
Michael H. Fine, Fiscal Crisis and Management Assistance Team  
Luz Cázares, Fiscal Oversight Trustee  
Shirene Moreira, Chief of District Business and Advisory Services, ACOE  
Joan Laursen, Director III, District Business and Advisory Services, ACOE

Details:

2022-23 Annual Report Regarding Fiscal Solvency of Oakland Unified School District Pursuant to Education Code Section 1240(e)

OUSD's 2022-23 Adopted Budget was approved by the Alameda County Office of Education (ACOE). However, based on uncertainties identified during the First Interim Financial Report review process, ACOE determined that OUSD may not be able to meet its financial obligations over the next three years. Therefore, per EC Section 42131(a)(2), the County Superintendent changed the District's certification from positive to QUALIFIED, and notified the California Department of Education of this action. OUSD's Second Interim Financial Report was submitted with a QUALIFIED certification, with which ACOE concurred. In addition to our reports throughout the year, the following annual report on the fiscal solvency of OUSD for 2022-23 has been prepared to further meet the requirements of EC 1240(e).

### 2022-23 Fiscal Solvency Review

A summary of the budget reports submitted by OUSD over the course of 2022-23 is listed in the table below.

<b>General Fund Fiscal Summary</b>				
<u>Description</u>	<u>Adopted Budget</u>	<u>First Interim</u>	<u>Second Interim</u>	<u>Third Interim</u>
Total Revenues and Other Sources	\$701,624,083	\$914,944,379	\$898,484,097	\$920,047,605
Total Expenditures, Other Uses & Transfers	\$746,222,481	\$876,038,172	\$861,137,267	\$873,112,755
Surplus/(Deficit)	(\$44,598,398)	\$38,906,207	\$37,346,830	\$46,934,850
Total Ending Fund Balance	\$73,373,667	\$199,048,082	\$197,488,706	\$207,076,726
Unrestricted Reserve (Object Codes 9789 & 9790)	\$26,985,880	\$81,470,041	\$48,742,834	\$67,186,643
Unrestricted Reserve %	3.62%	9.30%	5.66%	7.70%
Average Daily Attendance (ADA) P-2 Projection:	29,754.00	30,576.30	30,437.86	29,862.98
Funded 2022-23 P-2 ADA	33,226.24			

*\*The First Interim Budget Included \$110 million in unidentified reductions that required board approval. See below for details.*

### Adopted Budget Report

On July 6, 2022, the District submitted its 2022-23 Adopted Budget Report to ACOE. The District was not able to comply with EC 42127(a)(2), which requires the Board to file the budget with the county superintendent of schools within five days of adoption or by July 1, whichever occurs first. Notwithstanding the noncompliance with EC 42127(a)(2) and after a thorough review, ACOE approved the District's 2022-23

Adopted Budget and Multiyear Budget Projection (MYP) on September 14, 2022. The MYP projected that the District would be able to maintain a minimum reserve requirement of 2% in 2022-23 through 2024-25, as well as an additional assignment addressing the Board's local 1% mandated reserve, predicated on budget reductions to certificated and classified salaries in the Restricted General Fund of \$7.8 million and \$7.4 million in 2023-24 and 2024-25, respectively.

Subsequently, OUSD submitted a 45-day budget revision, which incorporated additional unrestricted LCFF revenues of \$58M. This resulted in the unrestricted General Fund going from a \$27.3M deficit at the 2022-23 Adopted Budget to a \$26.2M surplus after adjusting for the 45-day budget revision. Restricted General Fund revenues and expenditures were also adjusted for the 45-day budget revision resulting in total revised restricted revenues of \$394,910,943 and total revised restricted expenditures of \$420,845,101.

### Collective Bargaining - AFSCME

The District submitted an AB1200 Public Disclosure for the American Federation of State, County, and Municipal Employees Local 257 (AFSCME) in June 2022, without providing ACOE the required ten business days to review the CBA prior to Board action. ACOE concluded our review and requested that the compensation increases from the six recent labor agreements be incorporated into the District's 45 Day Budget Revision. The 45-day budget revision did not reflect the negotiated changes. These were later incorporated into the First Interim Budget Report.

### First Interim Budget Report

OUSD filed a POSITIVE certification of the District's 2022-23 First Interim Budget Report, as approved by OUSD's Board on December 14, 2022. OUSD filed the First Interim Budget Report with ACOE in accordance with EC 42131(a)(2)(A). ACOE analyzed the First Interim Budget Report submitted, as well as developments that took place during the period of review. ACOE found that the Board had recently added three new members (sworn in on January 9, 2023). The newly constituted Board enacted an ambitious agenda including the passage of Resolution 22-2731 Rescission of School Consolidations and planned to significantly increase compensation, without identifying the fiscal impact or a plan to balance the budget in alignment with their current priorities.

While the 2022-23 First Interim MYP presented a balanced budget for the current year, it also required the Board to respond to expiring COVID relief funds by enacting \$110 million in reductions to the Restricted General Fund in 2023-24 and carry forward those \$110 million in expenditure reductions in 2024-25. Those COVID resources were being used by OUSD for ongoing operating costs and required the District to reduce its Restricted budget by approximately \$220 million by the end of fiscal year 2024-25. The District expressed that those reductions might be accomplished by transitioning expenditures from the Restricted to the Unrestricted General Fund, as well as new revenue sources, but did not model this within the MYP. While the budget reflected the net savings of those reductions, the corresponding board actions had not yet been approved. If OUSD is unable to implement the reductions reflected in the Restricted General Fund, the Unrestricted General Fund will be significantly reduced from its current projections. While the District projected to meet its short-term obligations, OUSD did not demonstrate a long-term fiscal plan that was transparent to its community partners, and did not fully consider the forecasted economic downturn. ACOE determined that OUSD may not be able to meet its financial obligations for 2022-23 and the subsequent two years. Therefore, per EC Section 42131(a)(2), the County Superintendent changed the District's certification from positive to QUALIFIED and notified the California Department of Education of this action.

In ACOE's First Interim Letter to the Board, the following next steps were identified as the District prepared for its Second Interim Budget Report. District staff were to engage the Board and the ACOE team in providing the following information by March 1st unless otherwise indicated or arranged:

- Disclosure of the financial impact the rescission of school closures will have on OUSD's short- and long-term budget (by January 25 per resolution) followed by how the Board will mitigate the fiscal impact;
- A list of the positions charged to the expiring restricted resources, identifying the new funding source to be used to support positions going forward;
- A Board-approved plan of how the reductions reflected in the Second Interim MYP for 2023-24 and 2024-25 will be accomplished (by March 15, 2023);
- The District consults with the Fiscal Oversight Trustee and ACOE's Business Office to confirm agreement with the certification of its Second Interim Budget report prior to formal Board action.

### Collective Bargaining - COVID Safety Lead MOU

On November 30, 2022, the Board approved a Memorandum of Understanding (MOU) with all bargaining units for a one-time stipend for employees serving as the COVID Safety Lead for their site, without submitting the disclosure of the fiscal implications to ACOE for review. The fiscal impact of this agreement was estimated by the District to be approximately \$500,000. Based on ACOE's review of OUSD's 2022-23 First Interim Budget Report, it was determined that the District would be able to afford this agreement.

### Resolution 2223-0036 – Rescission of School Consolidations for 2022-23

AB1840 required OUSD to develop and implement a Fiscal Sustainability Plan in order to access additional financial support outside of standard school funding sources. On February 8, 2022, the Board adopted Resolution 2122-0030 – School Consolidations for 2022-23 and 2023-24 to meet that requirement. The fiscal savings from this plan were estimated by District staff to be potentially \$4.1 million (Unrestricted General Fund) to \$14.7 million (Combined Unrestricted and Restricted General Fund). The implementation of this plan provided OUSD with an additional \$10 million dollars from the Department of Finance for meeting the criteria outlined in AB1840.

On January 11, 2023, the Board adopted Resolution 2223-0036 – Rescission of School Consolidations for 2022-23, without an analysis from District staff of the financial impact of this decision. This action could potentially result in the loss of the additional \$10 million apportionment of AB1840 dollars along with the District's projected savings identified in Board-adopted Resolution 2122-0030 mentioned above.

### Second Interim Budget Report

On March 15, 2023, OUSD filed a QUALIFIED certification of the District's 2022-23 Second Interim Budget Report with ACOE. Based on the review and analysis of this report, ACOE concurred with the District's certification approved by OUSD's Board on March 8, 2023.

In order to address some of the issues identified during the First Interim review process, the District took the following steps before submitting the 2022-23 Second Interim Budget Report to ACOE:

- On January 25, 2023, the District presented to the Board the estimated financial impact of the rescission of school closures, which was estimated in the staff report as "at least \$5.14 million;"

- On March 9, 2023, the Board approved Resolution 2223-0040A Proposed Adjustments for 2023-24 which outlined a plan of funding shifts, reductions in ongoing expenditures through position reductions and eliminations, reductions in ongoing non-staffing costs, and the use of one-time money to pay for ongoing expenditures;
- On March 9, 2023, the Board approved Resolution No. 2223-0185A.2 Classified Employees Reduction in Force Due to Lack of Funds and/or Lack of Work (2023/24 Fiscal Year) which had a net reduction of 98.4 full-time equivalents (FTE);
- OUSD’s Business Office engaged with ACOE and the Fiscal Oversight Trustee on a bi-weekly basis, and the District’s self-certification as QUALIFIED for Second Interim was confirmed in advance.

- Enrollment & Average Daily Attendance (ADA)

The District’s 2022-23 Second Interim Budget Report anticipated that enrollment would continue to decline through 2024-25, as shown below:

Fiscal Year	CALPADS	Year-over-Year Difference	% Difference
2017-18	37,096		
2018-19	36,524	(572)	-1.54%
2019-20	36,154	(370)	-1.01%
2020-21	35,489	(665)	-1.84%
2021-22	34,428	(1,061)	-2.99%
2022-23	34,122	(306)	-0.89%
2023-24	33,683	(439)	-1.29%
2024-25	33,258	(425)	-1.26%

OUSD’s Second Interim Budget Report presented to the Board outlined revenue projections based on current CALPADS enrollment and the three-year rolling average ADA calculation. The Funded ADA was projected to decline in 2023-24 and 2024-25,

as illustrated below:

<b>District LCFF Calculations - Enrollment &amp; ADA</b>				
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	
Enrollment	34,122	33,683	33,258	
UPP	27,201	26,852	26,502	
Actual ADA	30,438.86	29,668.14	29,288.14	
Funded ADA	33,152.46	32,093.32	30,833.19	

The District utilized the ADA Proxy to calculate its LCFF revenue, representing approximately \$35.9 million in new revenue over the three years. This apportionment is provided in advance but will be revoked by the state if all of the conditions are not met in the 2022-23 audit. The ACOE advised all districts to be prepared to implement additional budget-balancing solutions to address potential revenue recovery if the LEA cannot pass this element within its audit report.

- Multiyear Projections (MYP), Deficit Spending & Reserves

The District’s MYP submitted with the Second Interim Report included budget adjustments of \$30.1 million in 2023-24 and \$16.5 million in 2024-25. The District planned for deficit spending in the Unrestricted General Fund of \$17.9 million in 2022-23, with surpluses of \$27.4 million and \$11.6 million in 2023-24 and 2024-25, respectively. Based on the funding shifts and reductions approved by the Board on March 9, 2023, the District’s reserves were projected to remain above the minimum required Reserve for Economic Uncertainties (REU) in 2023-24 and 2024-25.

Subsequent to the submission of the District’s Second Interim Budget Report to ACOE, OUSD identified that the MYP was missing the projected increases to Health and Welfare Benefits of 15% in 2023-24 and an additional 8% benefit increase in 2024-25. The revised MYP provided by the District demonstrated a negative fiscal impact of \$22.6 million to the Unrestricted General Fund, as shown below:

<b>2<sup>nd</sup> Interim Budget Report - updated with H&amp;W Increases</b>				
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	
Budget Reductions-Certificated Salaries (Unrestricted)		(\$12,733,159)	(\$1,214,370)	
Budget Reductions-Certificated & Classified Salaries (Restricted)		(\$17,377,019)	(\$15,318,372)	
General Fund Surplus (Deficit) (Unrestricted)	(\$17,901,138)	\$27,418,305	\$11,605,703	

2 <sup>nd</sup> Interim Budget Report - updated with H&W Increases			
	2022-23	2023-24	2024-25
General Fund Ending Balance (Unrestricted)	\$74,723,737	\$102,142,042	\$113,747,745
Fiscal Impact of H&W Increases on Unrestricted General Funds	-	(\$6,263,624)	(\$16,368,937)
Updated General Fund Ending Balance (Unrestricted) after H&W adj.	\$74,723,737	\$95,878,418	\$97,378,808
REU (Reserve for Economic Uncertainties) Requirement	Met	Met	Met

### Third Interim Budget Report

In accordance with EC 42131(e), the District submitted the 2022-23 Third Interim Budget Report to ACOE. No certification was required for this report. The District's 2022-23 Third Interim Budget Report reflected an increase in the projected unrestricted Ending Fund Balance of approximately \$6.8 million and an increase in the projected restricted Ending Fund Balance of approximately \$2.75 million, as compared to 2022-23 the Second Interim Budget Report. The tables below were extracted from the District's Board presentation and illustrate the comparisons and variances.

#### 2022-23 Unrestricted Third Interim Fund Balance Summary

	Second Interim	Third Interim	Variance
<b>A. Revenues</b>			
5) Total Revenues	\$ 473,727,863	\$ 473,922,886	\$ 195,023
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 392,795,842	\$ 390,371,860	\$ (2,423,982)
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 80,932,021	\$ 83,551,026	\$ 2,619,005
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (98,833,159)	\$ (94,620,945)	\$ 4,212,214
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ (17,901,138)	\$ (11,069,919)	\$ 6,831,219
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 92,624,874	\$ 92,624,874	\$ -
b) Restricted		\$ -	
<b>2) Ending Balance, June 30 (E + F1e)</b>	\$ 74,723,736	\$ 81,554,955	\$ 6,831,219
Restricted Reserve	\$ -	\$ -	
Other Assignments	\$ 150,000	150,000	\$ -
Reserve for Economic Uncertainty	\$ 26,192,933	26,192,933	\$ -
<b>Unassigned Unappropriated</b>	\$ 48,380,804	\$ 55,212,023	\$ 6,831,219

## 2022-23 Restricted Third Interim Fund Balance Summary

	Second Interim	Third Interim	Variance
<b>A. Revenues</b>			
5) Total Revenues	\$ 424,741,234	\$ 446,109,719	\$ 21,368,485
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 465,341,425	\$ 476,840,895	\$ 11,499,470
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (40,600,191)</b>	<b>\$ (30,731,176)</b>	<b>\$ 9,869,015</b>
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ 95,848,160	\$ 88,735,945	\$ (7,112,215)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ 55,247,969	\$ 58,004,769	\$ 2,756,800
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 67,517,001	\$ 67,517,001	\$ -
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	<b>\$ 122,764,970</b>	<b>\$ 125,521,770</b>	<b>\$ 2,756,800</b>
Restricted Reserve	\$ 122,764,969	\$ 125,521,770	
Other Assignments	\$ -	0	\$ -
Reserve for Economic Uncertainty	\$ -	0	\$ -
<b>Unassigned Unappropriated</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ (1)</b>

The District's Board presentation provided details and explanations for the changes from the Second Interim Budget Report to the Third Interim Budget Report. Overall, it appeared that the District's financial position improved from the Second Interim Budget Report to the Third Interim Budget Report; however, the following caveats should not be ignored:

- ☐ The projected increase in the Ending Fund Balance is contingent on the continued use of one-time funds;
- ☐ The District did not include the Tentative Labor Agreement with the Oakland Education Association (OEA) in the Third Interim projection;
- ☐ The declining enrollment and ADA projections could adversely impact revenues;
- ☐ The District must diligently comply with grantor rules because noncompliance could potentially result in penalties and forfeitures of funds.

### Collective Bargaining - OEA Agreement

On June 14, 2023, ACOE received the Public Disclosure of CBA and Tentative Agreement (TA) regarding ongoing compensation increases between OUSD and OEA as required by Government Code (GC) Section 3547.5 and Assembly Bill (AB) 1200

(Statutes of 1991, Chapter 1213). The fiscal impact of the TA is shown in the chart below:

**Summary of Projected Cost per the Public Disclosure and Board Memo:**

<b>Cost over current budget (MYP)</b>	<b>Year 1 (2022-2023)</b>	<b>Year 2 (2023-24)</b>	<b>Year 3 (2024-25)</b>	<b>Cumulative cost over 3 years</b>
<b>One-time</b>	\$15,711,099	-	-	\$15,711,099
<b>On-going</b>	\$15,805,162	\$39,210,534	\$39,751,435	\$94,767,131
<b>Total</b>	\$31,516,261	\$39,210,534	\$39,751,435	\$110,478,230

After reviewing the CBA, ACOE provided a letter to the Board dated June 27, 2023. At its June 28th board meeting, the District presented the Public Disclosure and TA disclosing the fiscal impact of the TA through fiscal year 2025-26, stating “the Board can only afford the Tentative Agreement if additional budget adjustments are made prior to the 2025-26 fiscal year.” ACOE concurred with these findings with a further point of clarity, that the fiscal impact in the public disclosure did not include the impact to any other bargaining units or to any other funds, and while OUSD staff presented reasonable projections, they appeared somewhat lower than ACOE’s conservative projections.

The Public Disclosure included \$60 million in ongoing budget solutions in 2023-24 (ongoing and therefore carried through 2024-25), with additional (new) planned reductions of approximately \$22 million in 2024-25. Per Resolution 2223-0040A of March 9, 2023, reductions and funding shifts, totaling \$41.7 million, were approved by the Board. This is significantly less than the required \$110.5 million in projected budget solutions reflected in the District’s disclosure documents. Further, based on the District’s recent information, not all revisions were implemented as proposed.

On June 26th, in compliance with GC 3547.5, ACOE’s Business Office received confirmation from the Superintendent of OUSD, Dr. Johnson-Trammell, and Chief Business Official, Lisa Grant-Dawson, certifying in writing that the costs incurred by the school district under the agreement can be met by the District during the term of the

agreement. ACOE notes that this certification is entirely contingent upon the Board passing both the June 28th budget resolution, fully implementing the March 9th adjustments, and following up with significant further adjustments within the 2023-24 fiscal year.

In order for ACOE to verify that the Board and District staff are able to implement the budget adjustments projected within the Public Disclosure documents, OUSD shall:

- provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023;
- share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning; and
- present a public update to be provided by First Interim, with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.

ACOE's letter concluded that by approving a TA before identifying where the funds will come from in future years, the Board is committing itself to developing, adopting, and implementing significant budget-balancing solutions in the fall of 2023. At its March 9th meeting, the Board passed budget-balancing solutions, totaling \$41.7 million, several of which have not yet been realized including committing to a planning year (2023-24) for the potential merger of schools following the guidelines set forth in AB 1912 which requires a district to conduct an equity impact analysis before approving the closure or consolidation of a school. Without further Board action and successful implementation of budget-balancing solutions, OUSD projects to be insolvent within three years. ACOE is currently working with the District and Fiscal Trustee to determine the fiscal impact the OEA agreement will have on OUSD's revised 2023-24 Adopted Budget and Multiyear projection.