



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

Oakland Unified School District

2021-22 First Interim **DRAFT** Overview



Presented by Lisa Grant-Dawson, Chief Business Officer

Budget and Finance Meeting December 2, 2021

Version 3

Annual Financial Reporting Cycle

- Adopted Budget - July 1 - June 30/Report - June 30
- Unaudited Actuals - July 1 - June 30/Report: September 15
 - **Audit complete by December 15**
- **First Interim - July 1 - October 30/Report: December 15**
- Second Interim - July 1 - January 31/Report: March 15
- Third Interim - July 1 - April 15/Report: June 1

First Interim Summary

Net Changes in First Interim

- Revenues - Primary Drivers of Change
 - UnRestricted - \$14M higher than Adopted Budget
 - Increase in LCFF Concentration Allocation Rate as a result of Governor's Budget Clean Up Bill
 - Resources be used to increase school site staffing to provide direct service to high poverty schools.
 - Use of funds to be illustrated in the District's one-time Local Control Accountability Plan Supplement for the 2021-22 LCAP
 - Restricted - \$227M higher than Adopted Budget
 - Resource 3010 Title I – Increase \$6.4M - Carryover from 2020-21
 - Resource 3182 ESSA – Increase \$1.1M - Carryover from 2020-21

Net Changes in First Interim

- Revenues - Primary Drivers of Change
 - Resource 3210 ESSER I - \$4M Carryover
 - Resource 3211 ESSER Community Schools \$3M Carryover
 - Resource 3212 ESSER II - \$54.2M
 - Resource 3213 ESSER III - \$103.6M
 - Resource 3214 ESSER III Learning Loss - \$25.9M
 - Resource 4035 Title II - \$1.1M
 - Resource 4124 Title IV - \$1.8
 - Resource Title 4 – \$.9M

Net Changes in First Interim

- Revenues - Primary Drivers of Change
 - Resource 6010 After School - \$1.7M
 - Resource 6388 K12 Strong Workforce - \$4M
 - Resource 6537 SpEd Learning Recovery - \$3.3
 - Resource 7425 Expanded Learning - \$11.7M
 - Resource 7426 Expanded Learning Para - \$1.3M
 - Resource 7690 STRS On Behalf - \$-9.9M
 - Resource 7812 Early Literacy Block Grant - \$3.7M

Net Changes in First Interim

- UnRestricted Expenditures - Primary Drivers of Change
 - Certificated Salaries - \$1.9M lower than Adopted Budget
 - Resource 0000 - Base General Fund
 - Budget salary adjustments across numerous sites to teacher salaries, substitute, and pupil support budgets
 - Resource 0005 – Central Supplemental
 - Budget Reduction of \$600K in teacher stipend budgets
 - Classified Salaries - \$1.7M higher than Adopted Budget
 - Resource 0000 – Base General Fund
 - Budget Salary reductions from classified salaries to increases across numerous sites to Classified and Clerical Substitute object codes
 - Benefits - \$-1.2M lower than Adopted Budget
 - Coinciding benefit adjustments to salary adjustments made in certificated and classified salaries

Net Changes in First Interim

- Unrestricted Expenditures - Primary Drivers of Change
 - Books and Supplies - \$10M higher than Adopted Budget
 - Includes transfer of \$10M LCFF supplemental and concentration carryover from Resource 0005 that was included in the reserved Fund Balance at UnAudited Actuals into Object 4399 – Unallocated Expenditures
 - Services and Operating Expenditures - \$3.6M higher than Adopted Budget
 - Resource 0000 - \$1.1M Increase
 - \$740K - Establish Street Academy Consultant Agreement Budget
 - \$360K -
 - Resource 0040 AB1840 – \$500K Increase
 - \$370K Increase to support Enrollment Stabilization Budget
 - \$141K Increase in Trustee Contract Budget
 - Resource 1100 Lottery - \$1.3M increase
 - \$2.6 Fund balance reallocated to Object 5846 Licensing Agreements
 - \$2M increase to support Granicus software
 - \$.7M Reduced CDW-G Technology software Budget

Net Changes in First Interim

- Restricted Expenditures - Primary Drivers of Change
 - Certificated Salaries - \$13.7M higher than Adopted Budget
 - Majority are Position additions or adjustments in staffing of 495 COVID FTE
 - Resource ESSER II - \$1.8M
 - Resource ESSER III - \$4.5M
 - Resource 7425 Expanded Learning Opportunity - \$4.5M
 - Classified Salaries - \$6M higher than Adopted Budget
 - Majority are Position additions or adjustments in staffing of 495 COVID FTE
 - Resource 3212 ESSER II - \$2.5M
 - Resource 3310 IDEA - \$-1.7M
 - Resource 3312 IDEA Early Intervention - \$.6M
 - Resource 7425 Expanded Learning - \$4.5M

Net Changes in First Interim

- Restricted Expenditures - Primary Drivers of Change
 - Benefits - \$3.4M lower than Adopted Budget
 - Coinciding benefit adjustments to position and salary budgets by resource
 - Resource 7690 STRS On Behalf Pension Adjustment lower by \$10M to align the budget to the accurate projection.
 - Books and Supplies - \$10.8M higher than Adopted Budget
 - Resource 3010 Title I - Carryover Allocated \$5.5M
 - Resource 3212 ESSER II - Object 4399 transfer to planned object codes -\$12.1M
 - Resource 3213 ESSER III - Allocated to planned object codes \$2M
 - Resource 6387 CTE Incentive Grant – Allocated to \$1M
 - Resource 6388 K12 Strong Workforce Grant Allocation \$4M
 - Resource 7425 Expanded Learning Opportunities Object 4399 adjustment to planned object codes -\$14M

Net Changes in First Interim

- Restricted Expenditures - Primary Drivers of Change
 - Books and Supplies - \$10.8M higher than Adopted Budget
 - Resource 7812 Early Literacy Support - \$3.3M
 - Resource 9225 Kaiser Carryover - \$1.4
 - Resource 9332 Measure G1 Carryover - \$1.3M
 - Resource 9333 Measure N Carryover - \$4.5
 - Resource 9334 Measure G - \$1M
 - Services and Operating Expenditures - \$23.8M higher than Adopted Budget
 - Resource 3212 ESSER II - \$5M
 - Resource 3213 ESSER III - \$6.8M
 - Resource 6010 Afterschool Learning & Safety - \$1.6M
 - Resource 6537 Special Ed Learning Recovery - \$2.9M
 - Resource 7425 Expanded Learning Opportunity Grant - \$1.8
 - Resource 8150 Ongoing Major Maintenance – Reduce allocation -\$2.5M

CRF Spending Report

Data as of October 31, 2021

Ancillary Funds

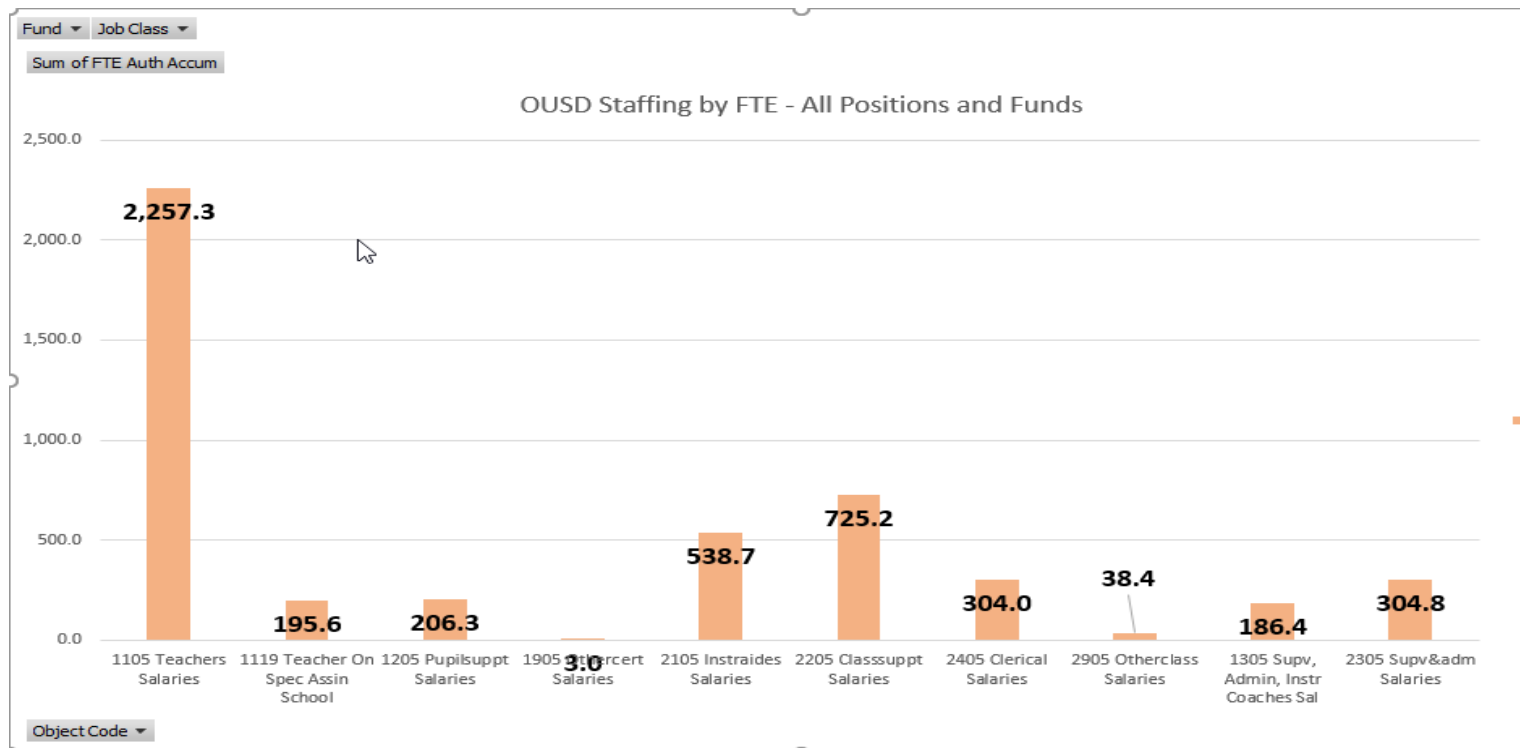
- All Funds are performing within their funding streams and have positive Fund Balances.

2021-22 First Interim Summary of Revenue, Expenditures, and Fund Balance				
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>2021-22 Beginning Fund Balance</i>	<i>2021-22 Adopted Budget Ending Balance</i>
Fund 11 - Adult Education	\$ 3,001,800	\$ 3,456,460	\$ 1,602,238	\$ 1,147,578
Fund 12 - Child Development	\$ 18,293,477	\$ 18,817,557	\$ 2,820,369	\$ 2,296,289
Fund 13 - Student Nutrition	\$ 22,674,590	\$ 47,766,483	\$ 27,461,891	\$ 2,369,998
Fund 14 - Deferred Maintenance	\$ 50,000	\$ (75,000)	\$ 2,327,940	\$ 2,452,940
Fund 21 - Building Fund	\$ 963,618	\$ 56,119,825	\$ 74,351,172	\$ 19,194,965
Fund 25 - Capital Facilities Fund	\$ 2,550,000	\$ 3,000,000	\$ 10,740,713	\$ 10,290,713
Fund 35 - County Schools Facility Fund	\$ 1,580,000	\$ 6,900,001	\$ 10,009,849	\$ 4,689,848
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 13,170	\$ 80,000	\$ 729,271	\$ 662,441
Fund 51 - Bond Interest and Redemption Fund	\$ 97,826,750	\$ 94,293,235	\$ 114,563,540	\$ 118,097,055
Fund 67 - Self Insurance Fund	\$ 18,980,798	\$ 25,104,706	\$ 24,163,485	\$ 18,039,577
Total All Funds	\$ 165,934,203	\$ 255,463,267	\$ 268,770,468	\$ 373,939,838

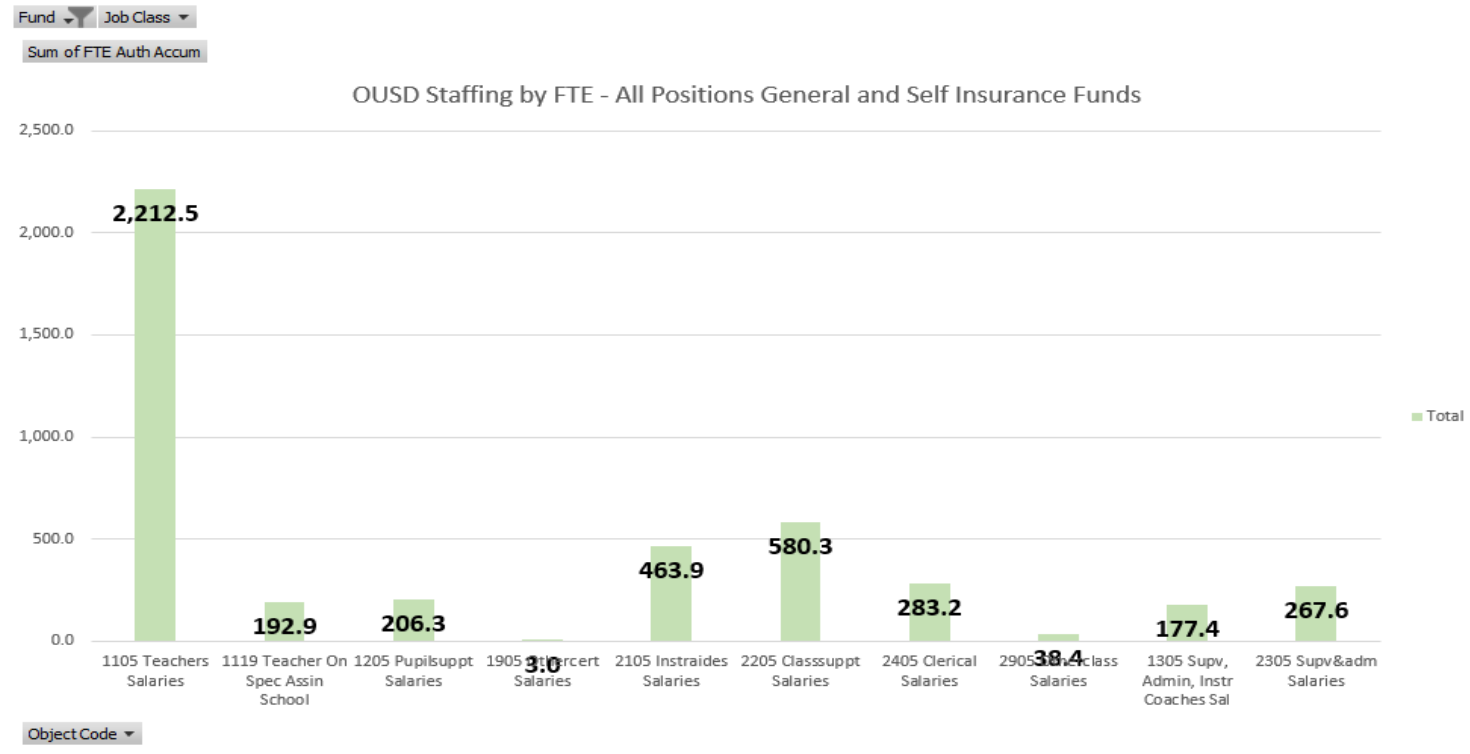
Other Items of Note

- Cash Flow – Form CASH – To be completed
- Multi-Year Projection – Form MYPI – To Be completed

Other Items of Note – Staffing



Other Items of Note – Staffing



Other Items of Note

LCFF Projection Adopted Budget

Oakland Unified (61259) - OUSD LCFF Calculator May Revise BDV	5/24/2021	v.22.1b		
LOCAL CONTROL FUNDING FORMULA	2020-21		2021-22	
LCFF ENTITLEMENT CALCULATION				
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	
Calculation Factors	0.00%	0.00%	75.80%	75.80%
	ADA	Base	Grade Span	Supplemental
Grades TK-3	12,441.67	\$ 7,702	\$ 801	\$ 1,289
Grades 4-6	8,026.02	7,818	1,185	813
Grades 7-8	4,505.00	8,050	1,220	837
Grades 9-12	8,938.97	9,329	243	995
Subtract Necessary Small School ADA and Funding	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 278,230,067	\$ 12,137,948	\$ 44,019,791	\$ 30,198,273
NSS Allowance	-	-	-	-
TOTAL BASE	33,911.66	\$ 278,230,067	\$ 12,137,948	\$ 44,019,791
ADD ONS:				
Targeted Instructional Improvement Block Grant				\$10,094,682
Home-to-School Transportation				5,724,962
Small School District Bus Replacement Program				-
ECONOMIC RECOVERY TARGET PAYMENT				-
LCFF ENTITLEMENT				\$ 380,405,723

Other Items of Note

LCFF Projection Adopted Budget

Oakland Unified (61259) - OUSD LCFF Calculator May Revise BDV	+						5/24/2021	v.22.1b
LOCAL CONTROL FUNDING FORMULA	2021-22						2022-23	
LCFF ENTITLEMENT CALCULATION								
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation	
Calculation Factors	5.07%		0.00%		75.54% 75.54%		2.48%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base
Grades TK-3	12,442.17	\$ 8,092	\$ 842	\$ 1,350	\$ 918	\$ 139,368,121	11,914.93	\$ 8,293
Grades 4-6	8,013.84	8,214		1,241	844	82,530,931	8,003.01	8,418
Grades 7-8	4,498.33	8,458		1,278	869	47,702,393	4,357.02	8,668
Grades 9-12	8,938.43	9,802	255	1,519	1,033	112,706,986	8,542.86	10,045
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 292,169,045	\$ 12,755,607	\$ 46,068,017	\$ 31,315,762	\$ 382,308,431		\$ 289,759,503
NSS Allowance		-	-	-	-	-		-
TOTAL BASE	33,892.77	\$ 292,169,045	\$ 12,755,607	\$ 46,068,017	\$ 31,315,762	\$ 382,308,431	32,817.82	\$ 289,759,503
ADD ONS:								
Targeted Instructional Improvement Block Grant	\$10,094,682						\$10,094,682	
Home-to-School Transportation	5,724,962						5,724,962	
Small School District Bus Replacement Program	-						-	
ECONOMIC RECOVERY TARGET PAYMENT	-						-	
LCFF ENTITLEMENT	\$ 398,128,075						\$ 394,935,115	

Other Items of Note

LCFF Projection First Interim

Oakland Unified (61259) - 2021-22 First Interim	v.22.2b											
LOCAL CONTROL FUNDING FORMULA	2020-21						2021-22					
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	0.00%		0.00%		75.97% 75.97%		5.07%		0.00%		77.40% 77.40%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	12,441.67	\$ 7,702	\$ 801	\$ 1,292	\$ 892	\$ 132,957,725	12,440.98	\$ 8,093	\$ 842	\$ 1,383	\$ 1,301	\$ 144,552,667
Grades 4-6	8,026.02	7,818		1,188	820	78,860,335	8,024.26	8,215		1,272	1,196	85,721,452
Grades 7-8	4,505.00	8,050		1,223	844	45,577,803	4,503.26	8,458		1,309	1,231	49,530,380
Grades 9-12	8,938.97	9,329	243	1,454	1,004	107,535,755	8,931.07	9,802	255	1,557	1,464	116,801,631
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 278,230,067	\$ 12,137,948	\$ 44,118,517	\$ 30,445,086	\$ 364,931,618		\$ 292,235,068	\$ 12,752,728	\$ 47,212,111	\$ 44,406,223	\$ 396,606,130
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	33,911.66	\$ 278,230,067	\$ 12,137,948	\$ 44,118,517	\$ 30,445,086	\$ 364,931,618	33,899.57	\$ 292,235,068	\$ 12,752,728	\$ 47,212,111	\$ 44,406,223	\$ 396,606,130
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 10,094,682						\$ 10,094,682
Home-to-School Transportation						5,724,962						5,724,962
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						\$ 380,751,262						\$ 412,425,774

Other Items of Note

LCFF Projection First Interim

Oakland Unified (61259) - 2021-22 First Interim							v.22.2b							
LOCAL CONTROL FUNDING FORMULA							2021-22							
LCFF ENTITLEMENT CALCULATION							2022-23							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	5.07%		0.00%		77.40% 77.40%			2.48%		0.00%		79.22% 79.22%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	12,440.98	\$ 8,093	\$ 842	\$ 1,383	\$ 1,301	\$ 144,552,667	11,051.93	\$ 8,294	\$ 863	\$ 1,451	\$ 1,442	\$ 133,169,340		
Grades 4-6	8,024.26	8,215		1,272	1,196	85,721,452	7,279.29	8,419		1,334	1,325	80,642,228		
Grades 7-8	4,503.26	8,458		1,309	1,231	49,530,380	4,194.27	8,668		1,373	1,365	47,839,680		
Grades 9-12	8,931.07	9,802	255	1,557	1,464	116,801,631	8,254.70	10,045	261	1,633	1,622	111,944,927		
Subtract Necessary Small School ADA and Funding	-	-	-				-	-	-			-		
Total Base, Supplemental, and Concentration Grant		\$ 292,235,068	\$ 12,752,728	\$ 47,212,111	\$ 44,406,223	\$ 396,606,130		\$ 272,223,428	\$ 11,692,290	\$ 44,983,606	\$ 44,696,851	\$ 373,596,175		
NSS Allowance		-				-		-				-		
TOTAL BASE	33,899.57	\$ 292,235,068	\$ 12,752,728	\$ 47,212,111	\$ 44,406,223	\$ 396,606,130	30,780.19	\$ 272,223,428	\$ 11,692,290	\$ 44,983,606	\$ 44,696,851	\$ 373,596,175		
ADD ONS:														
Targeted Instructional Improvement Block Grant						\$ 10,094,682						\$ 10,094,682		
Home-to-School Transportation						5,724,962						5,724,962		
Small School District Bus Replacement Program						-						-		
ECONOMIC RECOVERY TARGET PAYMENT						-						-		
LCFF ENTITLEMENT						\$ 412,425,774						\$ 389,415,819		

Next Steps

- Submission of First Interim to the Alameda County Office of Education (ACOE) by December 15th
- Distribution of First Interim Other to Auditors, Financial Advisors, Bond Reporting Agencies
- Continue Budget Development/Planning for 2022-23 with reductions
- Continue 2020-21 Audit Finalization
 - All documents requested submitted to auditors.
 - Projected completion of the audit report is January 2022
- Second Interim Due March 15, 2022



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**
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www.ousd.org



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