



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

THIRD INTERIM 2022 - 2023 FISCAL YEAR

**PREPARED FOR
BOARD OF
EDUCATION MEETING
MAY 24, 2023**

Board Office Use: Legislative File Info.	
File ID Number	23-1287
Introduction Date	5/24/2023
Enactment Number	23-0867
Enactment Date	5/24/2023 er



Memo

To Board of Education

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

Meeting Date May 24, 2023

Subject Third Interim Financial Report - Fiscal Year 2022-2023

Action Requested Adoption by the Board of Education of Resolution No. 2223-0059– District’s Third Interim Financial Report for Fiscal Year 2022-23, as of April 30, 2023, and Certification of said Report to the Alameda County Superintendent of Schools, submitted as a condition of the District certifying as “Qualified” on 2022-23 Second Interim report.

Background The California Education Code Sections 42131(e), requires school districts with qualified certification for the Second Interim to prepare a Third Interim Financial and Budgetary Report for the period ending April 30 with a projection of District’s ending fund and cash balances through the end of the fiscal Year

Recommendation Adoption by the Board of Education of Resolution No. 2223-0059– District’s Third Interim Financial Report for Fiscal Year 2022-23, as of April 30, 2023, and Certification of said Report to the Alameda County Superintendent of Schools, submitted as a condition of the District certifying as “Qualified” on 2022-23 Third Interim report.

The Third Interim Report reflects an Unrestricted General Fund balance of \$81,554,956 and Restricted General Fund Balance of \$125,521,770.

- Attachments**
- Resolution No. 2223-0059
 - Form 01—Current Year (2022-23) General Fund Unrestricted, Restricted, and Combined
 - Form A1—Average Daily Attendance
 - Form Cash—Cash Flow Worksheet
 - Form MYP1—Multiyear Projections for General Fund
 - Form TRC—Technical Review Checks
 - PowerPoint Presentation

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

RESOLUTION NO. 2223-0059

Adopting District's Third Interim Financial Report for Fiscal Year 2022-23 As a Result of the District's Second Interim Financial Report Adoption, Certification Being "Qualified"

WHEREAS, the Board of Education of the Oakland Unified School District by action herein is approving the District's 2022-23 Third Interim Financial Report, in the fund balance sum of \$81,554,956 for the Unrestricted General Fund, \$125,521,770 for the Restricted General Fund and is authorizing submission of the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, California Education Code Section 42131(e) requires district's to submit to the County Superintendent of Schools a Third Interim Financial Report when the District certifies or the County determines as of the Second Interim report of that year that the District is qualified or negative, detailing projection of receipts and expenditures in a Fiscal year including a statement as to whether the district can meet its financial obligations in subsequent years; and

WHEREAS, the Third Interim Financial Report for the Quarter ending April 30, 2023 for the Oakland Unified School District is due to the County Superintendent of Schools on June 1, 2022 and in the SACS Report attached shows that the District is not currently insolvent and is not likely to become insolvent during the current year, provided it does not permit its expenditures to exceed its revenues and shows that the District must timely take prudent actions in the coming months culminating on or before June 30, 2022 in order to remain solvent in Fiscal Year 2022-23 and subsequent years,

WHEREAS, the District has identified Budget Balancing solutions and have implemented them in the 2023-24 budget, which though not complete, the budget reductions are reflected in the Multi-Year Projection.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Education hereby adopts the District's Third Interim Financial Report for Fiscal Year 2022-23, as a Result of the District's Second Interim Financial Report Adoption, Certification being "Qualified", and authorizes submission of said Third Report to the Alameda County Superintendent of Schools.

Passed by the following vote this 24th Day of May, 2023:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

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

NOES: None

ABSTAINED: None

RECUSE: None

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

CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 24th Day of May, 2023.

OAKLAND UNIFIED SCHOOL DISTRICT

Legislative File	
File ID Number:	23-1287
Introduction Date:	5/24/2023
Enactment Number:	23-0867
Enactment Date:	5/24/2023
By:	er



Mike Hutchinson
President, Board of Education



Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				

FORM 01

GENERAL SUMMARY
(UNRESTRICTED, RESTRICTED
& COMBINED UNRESTRICTED/
RESTRICTED FORMAT)

2022-23 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	396,101,530.00	458,637,474.00	392,687,861.95	457,499,456.00	(1,138,018.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,019,323.00	7,083,326.00	5,243,179.39	8,532,259.00	1,448,933.00	20.5%
4) Other Local Revenue		8600-8799	5,806,054.00	8,007,063.00	4,561,062.50	7,891,171.00	(115,892.00)	-1.4%
5) TOTAL, REVENUES			418,926,907.00	473,727,863.00	402,492,103.84	473,922,886.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	149,343,497.00	162,078,861.00	129,103,552.33	155,131,637.00	6,947,224.00	4.3%
2) Classified Salaries		2000-2999	51,754,282.00	54,499,072.00	43,463,236.46	54,095,187.00	403,885.00	0.7%
3) Employee Benefits		3000-3999	98,446,872.00	102,632,672.00	82,739,440.01	99,389,434.00	3,243,238.00	3.2%
4) Books and Supplies		4000-4999	20,945,710.00	35,410,408.00	5,788,082.90	35,726,136.00	(315,728.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	28,759,159.00	40,470,569.00	34,072,617.83	48,239,146.00	(7,768,577.00)	-19.2%
6) Capital Outlay		6000-6999	148,655.00	670,450.00	366,586.32	1,488,445.00	(817,995.00)	-122.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,996,153.00	6,006,230.00	3,938,260.19	6,006,230.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,936,338.00)	(8,972,420.00)	(4,604,750.50)	(9,704,355.00)	731,935.00	-8.2%
9) TOTAL, EXPENDITURES			347,457,990.00	392,795,842.00	294,867,025.54	390,371,860.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,468,917.00	80,932,021.00	107,625,078.30	83,551,026.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	5,900,000.00	5,900,000.00	(2,900,000.00)	-96.7%
2) Other Sources/Uses								
a) Sources		8930-8979	15,000.00	15,000.00	403.93	15,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(95,772,329.00)	(95,848,159.00)	(1,774.09)	(88,735,945.00)	7,112,214.00	-7.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(98,757,329.00)	(98,833,159.00)	(5,901,370.16)	(94,620,945.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,288,412.00)	(17,901,138.00)	101,723,708.14	(11,069,919.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	75,366,331.00	92,624,875.00		92,624,875.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,366,331.00	92,624,875.00		92,624,875.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,366,331.00	92,624,875.00		92,624,875.00		
2) Ending Balance, June 30 (E + F1e)			48,077,919.00	74,723,737.00		81,554,956.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2022-23 End of Year Projection
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	20,942,039.00	25,830,902.66		14,218,313.46		
RESOURCE 0006 S & C CARRYOVER	0000	9780	4,439,324.00					
RESOURCE 0040 ENROLLMENT STABILAZATION 1 YEAR	0000	9780	1,500,000.00					
RESOURCE 0041 AB1840 FINAL ALLOCATION	0000	9780	10,008,000.00					
MEASURE G1 2017-18 CONTRIBUTION	0000	9780	4,994,715.00					
Stale Dated Warrants Est Res	0000	9780		654,343.43				
Resource 0006 S & C Carry over	0000	9780		13,668,559.23				
Resource 0041 AB1840 Remaining Balance	0000	9780		7,869,410.09				
Resource 0040 - AB1840 Enrollment Stabilization 1 Year Remaining 2023-24 (\$4.5M x 3Y Alloc)	0000	9780		1,500,000.00				
Resource 0041 AB1840 Reserve from 0000 To Make Resource Whole \$10M	0000	9780		2,138,589.91				
Resource 0041 AB1840 Remaining Balance	0000	9780				7,724,419.51		
Stale Dated Warrants Est Resource 9960	0000	9780				718,313.46		
resource 0040 Enrollment Stabilization 1 year remaining	0000	9780				1,500,000.00		
Resource 0041 AB1840 Reserve from 0000 To Make Resource Whole \$10M	0000	9780				2,275,580.49		
Reparations For Black Students - Reserve	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	22,207,124.43	25,833,668.00		26,192,933.00		
Unassigned/Unappropriated Amount		9790	4,778,755.57	22,909,166.34		40,993,709.54		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	228,537,078.00	229,816,092.00	197,730,849.00	253,351,073.00	23,534,981.00	10.2%
Education Protection Account State Aid - Current Year		8012	35,272,635.00	81,657,930.00	45,595,706.00	61,734,857.00	(19,923,073.00)	-24.4%
State Aid - Prior Years		8019	0.00	0.00	(175,182.00)	(291,971.00)	(291,971.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	677,285.00	673,521.00	337,162.23	674,324.00	803.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,816,921.00	2,285,501.00	2,289,050.42	2,285,501.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	83,243,554.00	90,106,537.00	115,946,272.28	88,975,361.00	(1,131,176.00)	-1.3%
Unsecured Roll Taxes		8042	8,234,741.00	7,094,694.00	6,728,015.44	9,549,840.00	2,455,146.00	34.6%
Prior Years' Taxes		8043	(327,448.00)	(206,232.00)	(263,995.20)	(206,222.00)	10.00	0.0%
Supplemental Taxes		8044	1,235,697.00	2,465,763.00	3,827,165.68	2,465,763.00	0.00	0.0%

2022-23 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Revenue Augmentation Fund (ERAF)		8045	52,199,270.00	56,429,349.00	30,501,519.74	50,086,639.00	(6,342,710.00)	-11.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	26,350,444.00	31,181,773.00	24,047,398.36	31,181,773.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			437,240,177.00	501,504,928.00	426,563,961.95	499,806,938.00	(1,697,990.00)	-0.3%
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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(41,138,647.00)	(42,867,454.00)	(33,876,100.00)	(42,307,482.00)	559,972.00	-1.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			396,101,530.00	458,637,474.00	392,687,861.95	457,499,456.00	(1,138,018.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,383,481.00	1,383,481.00	1,285,742.00	1,383,481.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,635,842.00	5,635,842.00	3,893,122.89	7,084,775.00	1,448,933.00	25.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentiv e Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	10,000,000.00	64,003.00	64,314.50	64,003.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,019,323.00	7,083,326.00	5,243,179.39	8,532,259.00	1,448,933.00	20.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%

2022-23 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	1,864,036.00	3,038,328.00	2,494,370.71	3,038,328.00	0.00	0.0%
Interest		8660	1,000,000.00	1,357,038.00	876,955.60	1,357,038.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	37,827.00	37,826.67	37,827.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,302,036.00	1,302,036.00	0.00	1,302,036.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,639,982.00	2,271,834.00	1,151,909.52	2,155,942.00	(115,892.00)	-5.1%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			5,806,054.00	8,007,063.00	4,561,062.50	7,891,171.00	(115,892.00)	-1.4%
TOTAL, REVENUES			418,926,907.00	473,727,863.00	402,492,103.84	473,922,886.00	195,023.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	122,118,097.00	134,385,221.00	106,725,911.70	127,759,828.00	6,625,393.00	4.9%
Certificated Pupil Support Salaries		1200	6,147,818.00	5,952,956.00	4,777,494.32	5,708,186.00	244,770.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	20,909,608.00	21,605,765.00	17,575,415.30	21,585,101.00	20,664.00	0.1%
Other Certificated Salaries		1900	167,974.00	134,919.00	24,731.01	78,522.00	56,397.00	41.8%
TOTAL, CERTIFICATED SALARIES			149,343,497.00	162,078,861.00	129,103,552.33	155,131,637.00	6,947,224.00	4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	81,678.00	468,935.00	56,180.36	472,014.00	(3,079.00)	-0.7%
Classified Support Salaries		2200	16,581,454.00	18,952,846.00	15,397,122.69	19,054,194.00	(101,348.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	19,005,990.00	19,339,695.00	15,273,546.51	18,969,353.00	370,342.00	1.9%

2022-23 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	15,024,325.00	14,607,009.00	11,843,814.46	14,463,099.00	143,910.00	1.0%
Other Classified Salaries		2900	1,060,835.00	1,130,587.00	892,572.44	1,136,527.00	(5,940.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			51,754,282.00	54,499,072.00	43,463,236.46	54,095,187.00	403,885.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,983,402.00	29,485,094.00	23,376,519.98	28,492,458.00	992,636.00	3.4%
PERS		3201-3202	12,451,925.00	12,979,061.00	10,047,805.75	12,809,256.00	169,805.00	1.3%
OASDI/Medicare/Alternative		3301-3302	6,781,945.00	7,189,302.00	5,219,284.16	7,069,690.00	119,612.00	1.7%
Health and Welfare Benefits		3401-3402	40,816,703.00	41,757,490.00	34,892,081.23	39,985,339.00	1,772,151.00	4.2%
Unemployment Insurance		3501-3502	1,862,615.00	1,967,538.00	1,494,210.12	1,911,958.00	55,580.00	2.8%
Workers' Compensation		3601-3602	7,189,394.00	7,745,655.00	6,190,140.01	7,618,992.00	126,663.00	1.6%
OPEB, Allocated		3701-3702	12,072.00	14,259.00	255,400.29	7,896.00	6,363.00	44.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,348,816.00	1,494,273.00	1,263,998.47	1,493,845.00	428.00	0.0%
TOTAL, EMPLOYEE BENEFITS			98,446,872.00	102,632,672.00	82,739,440.01	99,389,434.00	3,243,238.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,639,000.00	14,709,659.00	2,361,349.52	13,550,142.00	1,159,517.00	7.9%
Books and Other Reference Materials		4200	182,542.00	114,179.00	89,688.88	183,754.00	(69,575.00)	-60.9%
Materials and Supplies		4300	8,807,492.00	13,807,471.00	3,039,744.01	14,819,590.00	(1,012,119.00)	-7.3%
Noncapitalized Equipment		4400	6,316,676.00	6,779,099.00	297,300.49	7,172,650.00	(393,551.00)	-5.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,945,710.00	35,410,408.00	5,788,082.90	35,726,136.00	(315,728.00)	-0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	299,257.00	420,277.00	195,302.11	450,056.00	(29,779.00)	-7.1%
Dues and Memberships		5300	235,400.00	547,576.00	476,327.21	608,929.00	(61,353.00)	-11.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,820,314.00	2,645,779.00	3,183,637.68	5,487,711.00	(2,841,932.00)	-107.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	799,121.00	1,236,692.00	942,658.64	1,725,042.00	(488,350.00)	-39.5%
Transfers of Direct Costs		5710	(11,097,626.00)	(5,516,495.00)	(841,481.74)	(5,465,972.00)	(50,523.00)	0.9%
Transfers of Direct Costs - Interfund		5750	(1,021,078.00)	(1,073,378.00)	(908,449.73)	(893,983.00)	(179,395.00)	16.7%
Professional/Consulting Services and Operating Expenditures		5800	29,494,428.00	39,957,992.00	28,905,743.48	44,075,380.00	(4,117,388.00)	-10.3%
Communications		5900	229,343.00	2,252,126.00	2,118,880.18	2,251,983.00	143.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,759,159.00	40,470,569.00	34,072,617.83	48,239,146.00	(7,768,577.00)	-19.2%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	21,655.00	226,255.00	88,166.25	859,805.00	(633,550.00)	-280.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	127,000.00	444,195.00	278,420.07	628,640.00	(184,445.00)	-41.5%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			148,655.00	670,450.00	366,586.32	1,488,445.00	(817,995.00)	-122.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

2022-23 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	59,043.00	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	0.0%
Payments to County Offices		7142	10,719.00	20,796.00	4,576.00	20,796.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	210,560.00	210,560.00	0.00	210,560.00	0.00	0.0%
Other Debt Service - Principal		7439	5,774,874.00	5,774,874.00	3,874,641.19	5,774,874.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,996,153.00	6,006,230.00	3,938,260.19	6,006,230.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,665,116.00)	(7,948,123.00)	(3,952,313.83)	(8,679,382.00)	731,259.00	-9.2%
Transfers of Indirect Costs - Interfund		7350	(1,271,222.00)	(1,024,297.00)	(652,436.67)	(1,024,973.00)	676.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,936,338.00)	(8,972,420.00)	(4,604,750.50)	(9,704,355.00)	731,935.00	-8.2%
TOTAL, EXPENDITURES			347,457,990.00	392,795,842.00	294,867,025.54	390,371,860.00	2,423,982.00	0.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	2,900,000.00	2,900,000.00	(2,900,000.00)	New
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%

2022-23 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	5,900,000.00	5,900,000.00	(2,900,000.00)	-96.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	15,000.00	15,000.00	403.93	15,000.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,000.00	15,000.00	403.93	15,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(95,772,329.00)	(95,846,385.00)	0.00	(88,734,171.00)	7,112,214.00	-7.4%
Contributions from Restricted Revenues		8990	0.00	(1,774.00)	(1,774.09)	(1,774.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(95,772,329.00)	(95,848,159.00)	(1,774.09)	(88,735,945.00)	7,112,214.00	-7.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(98,757,329.00)	(98,833,159.00)	(5,901,370.16)	(94,620,945.00)	4,212,214.00	-4.3%

2022-23 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,150,487.00	3,150,487.00	1,424,641.00	3,311,626.00	161,139.00	5.1%
2) Federal Revenue		8100-8299	113,402,751.00	142,344,331.00	78,064,088.87	161,503,846.00	19,159,515.00	13.5%
3) Other State Revenue		8300-8599	90,576,062.00	203,746,172.00	155,467,418.41	202,492,265.00	(1,253,907.00)	-0.6%
4) Other Local Revenue		8600-8799	75,552,876.00	75,500,244.00	67,695,038.39	78,801,982.00	3,301,738.00	4.4%
5) TOTAL, REVENUES			282,682,176.00	424,741,234.00	302,651,186.67	446,109,719.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	87,885,595.00	97,335,102.00	71,697,017.89	105,752,004.00	(8,416,902.00)	-8.6%
2) Classified Salaries		2000-2999	54,783,665.00	67,686,776.00	50,629,938.26	65,380,412.00	2,306,364.00	3.4%
3) Employee Benefits		3000-3999	99,108,306.00	105,785,869.00	60,005,566.61	102,297,059.00	3,488,810.00	3.3%
4) Books and Supplies		4000-4999	35,623,059.00	35,863,209.00	9,861,178.18	36,485,890.00	(622,681.00)	-1.7%
5) Services and Other Operating Expenditures		5000-5999	104,443,132.00	138,779,370.00	59,241,358.75	145,555,566.00	(6,776,196.00)	-4.9%
6) Capital Outlay		6000-6999	252,974.00	3,514,471.00	780,042.37	4,262,077.00	(747,606.00)	-21.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,002,644.00	8,428,505.00	616,213.07	8,428,505.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,665,116.00	7,948,123.00	3,952,313.83	8,679,382.00	(731,259.00)	-9.2%
9) TOTAL, EXPENDITURES			395,764,491.00	465,341,425.00	256,783,628.96	476,840,895.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,082,315.00)	(40,600,191.00)	45,867,557.71	(30,731,176.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	95,772,329.00	95,848,159.00	1,774.09	88,735,945.00	(7,112,214.00)	-7.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			95,772,329.00	95,848,159.00	1,774.09	88,735,945.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,309,986.00)	55,247,968.00	45,869,331.80	58,004,769.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,605,734.00	67,517,001.00		67,517,001.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,605,734.00	67,517,001.00		67,517,001.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,605,734.00	67,517,001.00		67,517,001.00		
2) Ending Balance, June 30 (E + F1e)			25,295,748.00	122,764,969.00		125,521,770.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2022-23 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	25,295,748.00	122,764,969.00		125,521,770.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	3,150,487.00	3,150,487.00	1,424,641.00	3,311,626.00	161,139.00	5.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,150,487.00	3,150,487.00	1,424,641.00	3,311,626.00	161,139.00	5.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,957,568.00	9,336,615.00	379,047.19	10,489,242.00	1,152,627.00	12.3%
Special Education Discretionary Grants		8182	2,653,605.00	2,650,296.00	198,770.20	2,683,763.00	33,467.00	1.3%

2022-23 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,190,457.00	21,555,871.00	17,801,793.75	21,555,871.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,941,745.00	2,272,543.00	2,271,069.73	2,272,543.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,394,172.00	1,996,250.00	1,342,016.92	1,996,250.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	9,985,430.00	14,668,889.00	6,497,384.98	14,668,889.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	514,528.00	528,028.00	65,039.00	528,028.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	67,765,246.00	89,335,839.00	49,508,967.10	107,309,260.00	17,973,421.00	20.1%
TOTAL, FEDERAL REVENUE			113,402,751.00	142,344,331.00	78,064,088.87	161,503,846.00	19,159,515.00	13.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,370,229.00	27,370,229.00	22,918,595.00	27,238,757.00	(131,472.00)	-0.5%
Prior Years	6500	8319	0.00	0.00	(601,230.00)	(1,002,049.00)	(1,002,049.00)	New
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	3,149,104.00	3,149,104.00	New
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,414,392.00	2,414,392.00	946,978.09	2,687,397.00	273,005.00	11.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,521,353.00	2,478,544.00	2,184,752.79	2,478,544.00	0.00	0.0%

2022-23 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	547,617.00	547,617.00	273,808.66	547,617.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	222,049.00	187,049.31	222,049.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	57,722,471.00	170,713,341.00	129,557,464.56	167,170,846.00	(3,542,495.00)	-2.1%
TOTAL, OTHER STATE REVENUE			90,576,062.00	203,746,172.00	155,467,418.41	202,492,265.00	(1,253,907.00)	-0.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	44,100,000.00	44,101,425.00	44,238,899.18	44,101,425.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	12,065,615.00	12,840,537.00	9,644,149.63	15,800,000.00	2,959,463.00	23.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	557,667.00	558,685.00	518,090.33	567,072.00	8,387.00	1.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	18,829,594.00	17,999,597.00	13,293,899.25	18,333,485.00	333,888.00	1.9%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	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	0.0%
From County Offices	6360	8792	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	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			75,552,876.00	75,500,244.00	67,695,038.39	78,801,982.00	3,301,738.00	4.4%
TOTAL, REVENUES			282,682,176.00	424,741,234.00	302,651,186.67	446,109,719.00	21,368,485.00	5.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	70,066,632.00	78,497,886.00	56,872,346.73	87,534,061.00	(9,036,175.00)	-11.5%
Certificated Pupil Support Salaries		1200	14,206,943.00	14,434,800.00	11,727,338.68	13,657,359.00	777,441.00	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,441,211.00	4,229,607.00	2,941,604.02	4,387,775.00	(158,168.00)	-3.7%
Other Certificated Salaries		1900	170,809.00	172,809.00	155,728.46	172,809.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			87,885,595.00	97,335,102.00	71,697,017.89	105,752,004.00	(8,416,902.00)	-8.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,765,282.00	20,860,042.00	15,872,458.82	19,603,883.00	1,256,159.00	6.0%
Classified Support Salaries		2200	15,962,307.00	19,995,773.00	15,417,851.19	19,707,401.00	288,372.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	12,746,353.00	17,620,046.00	12,620,655.56	16,824,131.00	795,915.00	4.5%
Clerical, Technical and Office Salaries		2400	6,984,561.00	8,650,316.00	6,363,568.60	8,670,771.00	(2,045.00)	-0.2%
Other Classified Salaries		2900	325,162.00	560,599.00	355,404.09	574,226.00	(13,627.00)	-2.4%
TOTAL, CLASSIFIED SALARIES			54,783,665.00	67,686,776.00	50,629,938.26	65,380,412.00	2,306,364.00	3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	41,311,325.00	42,160,809.00	12,477,189.68	39,891,706.00	2,269,103.00	5.4%
PERS		3201-3202	13,606,129.00	15,966,326.00	11,624,062.26	15,385,375.00	580,951.00	3.6%
OASDI/Medicare/Alternative		3301-3302	6,009,175.00	7,012,249.00	4,944,397.95	6,918,701.00	93,548.00	1.3%
Health and Welfare Benefits		3401-3402	30,528,376.00	31,996,678.00	24,416,520.70	31,062,397.00	934,281.00	2.9%
Unemployment Insurance		3501-3502	1,260,258.00	1,414,328.00	995,171.35	1,507,221.00	(92,893.00)	-6.6%
Workers' Compensation		3601-3602	5,108,225.00	5,835,185.00	4,385,469.65	6,153,357.00	(318,172.00)	-5.5%
OPEB, Allocated		3701-3702	3,671.00	3,357.00	367.51	2,150.00	1,207.00	36.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,281,147.00	1,396,937.00	1,162,387.51	1,376,152.00	20,785.00	1.5%
TOTAL, EMPLOYEE BENEFITS			99,108,306.00	105,785,869.00	60,005,566.61	102,297,059.00	3,488,810.00	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,033,307.00	3,255,420.00	2,458,354.92	3,255,615.00	(195.00)	0.0%
Books and Other Reference Materials		4200	1,216,794.00	1,615,615.00	422,635.81	1,823,394.00	(207,779.00)	-12.9%
Materials and Supplies		4300	14,396,020.00	26,816,747.00	4,785,533.60	23,607,302.00	3,209,445.00	12.0%
Noncapitalized Equipment		4400	17,976,938.00	4,175,427.00	2,194,653.85	7,799,579.00	(3,624,152.00)	-86.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,623,059.00	35,863,209.00	9,861,178.18	36,485,890.00	(622,681.00)	-1.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	10,401,740.00	23,316,167.00	9,818,342.19	28,977,156.00	(5,660,989.00)	-24.3%

2022-23 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	525,498.00	1,420,753.00	460,195.58	1,729,586.00	(308,833.00)	-21.7%
Dues and Memberships		5300	36,588.00	87,547.00	69,251.26	265,575.00	(178,028.00)	-203.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	80,000.00	7,208,334.00	7,182,394.47	7,204,334.00	4,000.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,969,541.00	12,388,983.00	3,990,421.90	13,140,343.00	(751,360.00)	-6.1%
Transfers of Direct Costs		5710	11,097,626.00	5,516,496.00	841,481.74	5,465,972.00	50,524.00	0.9%
Transfers of Direct Costs - Interfund		5750	(8,500.00)	533,593.00	706,340.10	952,820.00	(419,227.00)	-78.6%
Professional/Consulting Services and Operating Expenditures		5800	79,323,069.00	88,287,927.00	36,163,128.75	87,791,130.00	496,797.00	0.6%
Communications		5900	17,570.00	19,570.00	9,802.76	28,650.00	(9,080.00)	-46.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,443,132.00	138,779,370.00	59,241,358.75	145,555,566.00	(6,776,196.00)	-4.9%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,500,000.00	2,932.68	2,048,500.00	(548,500.00)	-36.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	252,974.00	2,014,471.00	777,109.69	2,213,577.00	(199,106.00)	-9.9%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			252,974.00	3,514,471.00	780,042.37	4,262,077.00	(747,606.00)	-21.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	7,002,644.00	8,428,505.00	616,213.07	8,428,505.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,002,644.00	8,428,505.00	616,213.07	8,428,505.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,665,116.00	7,948,123.00	3,952,313.83	8,679,382.00	(731,259.00)	-9.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,665,116.00	7,948,123.00	3,952,313.83	8,679,382.00	(731,259.00)	-9.2%
TOTAL, EXPENDITURES			395,764,491.00	465,341,425.00	256,783,628.96	476,840,895.00	(11,499,470.00)	-2.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	95,772,329.00	95,846,385.00	0.00	88,734,171.00	(7,112,214.00)	-7.4%

2022-23 End of Year Projection
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	1,774.00	1,774.09	1,774.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			95,772,329.00	95,848,159.00	1,774.09	88,735,945.00	(7,112,214.00)	-7.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			95,772,329.00	95,848,159.00	1,774.09	88,735,945.00	7,112,214.00	7.4%

2022-23 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	399,252,017.00	461,787,961.00	394,112,502.95	460,811,082.00	(976,879.00)	-0.2%
2) Federal Revenue		8100-8299	113,402,751.00	142,344,331.00	78,064,088.87	161,503,846.00	19,159,515.00	13.5%
3) Other State Revenue		8300-8599	107,595,385.00	210,829,498.00	160,710,597.80	211,024,524.00	195,026.00	0.1%
4) Other Local Revenue		8600-8799	81,358,930.00	83,507,307.00	72,256,100.89	86,693,153.00	3,185,846.00	3.8%
5) TOTAL, REVENUES			701,609,083.00	898,469,097.00	705,143,290.51	920,032,605.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	237,229,092.00	259,413,963.00	200,800,570.22	260,883,641.00	(1,469,678.00)	-0.6%
2) Classified Salaries		2000-2999	106,537,947.00	122,185,848.00	94,093,174.72	119,475,599.00	2,710,249.00	2.2%
3) Employee Benefits		3000-3999	197,555,178.00	208,418,541.00	142,745,006.62	201,686,493.00	6,732,048.00	3.2%
4) Books and Supplies		4000-4999	56,568,769.00	71,273,617.00	15,649,261.08	72,212,026.00	(938,409.00)	-1.3%
5) Services and Other Operating Expenditures		5000-5999	133,202,291.00	179,249,939.00	93,313,976.58	193,794,712.00	(14,544,773.00)	-8.1%
6) Capital Outlay		6000-6999	401,629.00	4,184,921.00	1,146,628.69	5,750,522.00	(1,565,601.00)	-37.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,998,797.00	14,434,735.00	4,554,473.26	14,434,735.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,271,222.00)	(1,024,297.00)	(652,436.67)	(1,024,973.00)	676.00	-0.1%
9) TOTAL, EXPENDITURES			743,222,481.00	858,137,267.00	551,650,654.50	867,212,755.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,613,398.00)	40,331,830.00	153,492,636.01	52,819,850.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	3,000,000.00	5,900,000.00	5,900,000.00	(2,900,000.00)	-96.7%
2) Other Sources/Uses								
a) Sources		8930-8979	15,000.00	15,000.00	403.93	15,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,985,000.00)	(2,985,000.00)	(5,899,596.07)	(5,885,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,598,398.00)	37,346,830.00	147,593,039.94	46,934,850.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	117,972,065.00	160,141,876.00		160,141,876.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,972,065.00	160,141,876.00		160,141,876.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,972,065.00	160,141,876.00		160,141,876.00		
2) Ending Balance, June 30 (E + F1e)			73,373,667.00	197,488,706.00		207,076,726.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2022-23 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	25,295,748.00	122,764,969.00		125,521,770.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	20,942,039.00	25,830,902.66		14,218,313.46		
RESOURCE 0006 S & C CARRYOVER	0000	9780	4,439,324.00					
RESOURCE 0040 ENROLLMENT STABILAZATION 1 YEAR	0000	9780	1,500,000.00					
RESOURCE 0041 AB1840 FINAL ALLOCATION	0000	9780	10,008,000.00					
MEASURE G1 2017-18 CONTRIBUTION	0000	9780	4,994,715.00					
Stale Dated Warrants Est Res	0000	9780		654,343.43				
Resource 0006 S & C Carry over	0000	9780		13,668,559.23				
Resource 0041 AB1840 Remaining Balance	0000	9780		7,869,410.09				
Resource 0040 - AB1840 Enrollment Stabilization 1 Year Remaining 2023-24 (\$4.5M x 3Y Alloc)	0000	9780		1,500,000.00				
Resource 0041 AB1840 Reserve from 0000 To Make Resource Whole \$10M	0000	9780		2,138,589.91				
Resource 0041 AB1840 Remaining Balance	0000	9780				7,724,419.51		
Stale Dated Warrants Est Resource 9960	0000	9780				718,313.46		
resource 0040 Enrollment Stabilization 1 year remaining	0000	9780				1,500,000.00		
Resource 0041 AB1840 Reserve from 0000 To Make Resource Whole \$10M	0000	9780				2,275,580.49		
Reparations For Black Students - Reserve	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	22,207,124.43	25,833,668.00		26,192,933.00		
Unassigned/Unappropriated Amount		9790	4,778,755.57	22,909,166.34		40,993,709.54		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	228,537,078.00	229,816,092.00	197,730,849.00	253,351,073.00	23,534,981.00	10.2%
Education Protection Account State Aid - Current Year		8012	35,272,635.00	81,657,930.00	45,595,706.00	61,734,857.00	(19,923,073.00)	-24.4%
State Aid - Prior Years		8019	0.00	0.00	(175,182.00)	(291,971.00)	(291,971.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	677,285.00	673,521.00	337,162.23	674,324.00	803.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,816,921.00	2,285,501.00	2,289,050.42	2,285,501.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	83,243,554.00	90,106,537.00	115,946,272.28	88,975,361.00	(1,131,176.00)	-1.3%
Unsecured Roll Taxes		8042	8,234,741.00	7,094,694.00	6,728,015.44	9,549,840.00	2,455,146.00	34.6%
Prior Years' Taxes		8043	(327,448.00)	(206,232.00)	(263,995.20)	(206,222.00)	10.00	0.0%
Supplemental Taxes		8044	1,235,697.00	2,465,763.00	3,827,165.68	2,465,763.00	0.00	0.0%

2022-23 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Revenue Augmentation Fund (ERAF)		8045	52,199,270.00	56,429,349.00	30,501,519.74	50,086,639.00	(6,342,710.00)	-11.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	26,350,444.00	31,181,773.00	24,047,398.36	31,181,773.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			437,240,177.00	501,504,928.00	426,563,961.95	499,806,938.00	(1,697,990.00)	-0.3%
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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(41,138,647.00)	(42,867,454.00)	(33,876,100.00)	(42,307,482.00)	559,972.00	-1.3%
Property Taxes Transfers		8097	3,150,487.00	3,150,487.00	1,424,641.00	3,311,626.00	161,139.00	5.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			399,252,017.00	461,787,961.00	394,112,502.95	460,811,082.00	(976,879.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,957,568.00	9,336,615.00	379,047.19	10,489,242.00	1,152,627.00	12.3%
Special Education Discretionary Grants		8182	2,653,605.00	2,650,296.00	198,770.20	2,683,763.00	33,467.00	1.3%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Title I, Part A, Basic	3010	8290	20,190,457.00	21,555,871.00	17,801,793.75	21,555,871.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,941,745.00	2,272,543.00	2,271,069.73	2,272,543.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,394,172.00	1,996,250.00	1,342,016.92	1,996,250.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	9,985,430.00	14,668,889.00	6,497,384.98	14,668,889.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	514,528.00	528,028.00	65,039.00	528,028.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	67,765,246.00	89,335,839.00	49,508,967.10	107,309,260.00	17,973,421.00	20.1%

2022-23 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, FEDERAL REVENUE			113,402,751.00	142,344,331.00	78,064,088.87	161,503,846.00	19,159,515.00	13.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,370,229.00	27,370,229.00	22,918,595.00	27,238,757.00	(131,472.00)	-0.5%
Prior Years	6500	8319	0.00	0.00	(601,230.00)	(1,002,049.00)	(1,002,049.00)	New
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	3,149,104.00	3,149,104.00	New
Mandated Costs Reimbursements		8550	1,383,481.00	1,383,481.00	1,285,742.00	1,383,481.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,050,234.00	8,050,234.00	4,840,100.98	9,772,172.00	1,721,938.00	21.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,521,353.00	2,478,544.00	2,184,752.79	2,478,544.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	547,617.00	547,617.00	273,808.66	547,617.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	222,049.00	187,049.31	222,049.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	67,722,471.00	170,777,344.00	129,621,779.06	167,234,849.00	(3,542,495.00)	-2.1%
TOTAL, OTHER STATE REVENUE			107,595,385.00	210,829,498.00	160,710,597.80	211,024,524.00	195,026.00	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	44,100,000.00	44,101,425.00	44,238,899.18	44,101,425.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	12,065,615.00	12,840,537.00	9,644,149.63	15,800,000.00	2,959,463.00	23.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	1,864,036.00	3,038,328.00	2,494,370.71	3,038,328.00	0.00	0.0%
Interest		8660	1,000,000.00	1,357,038.00	876,955.60	1,357,038.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	37,827.00	37,826.67	37,827.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,302,036.00	1,302,036.00	0.00	1,302,036.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	557,667.00	558,685.00	518,090.33	567,072.00	8,387.00	1.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	20,469,576.00	20,271,431.00	14,445,808.77	20,489,427.00	217,996.00	1.1%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	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	0.0%
From JPAs	6360	8793	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,358,930.00	83,507,307.00	72,256,100.89	86,693,153.00	3,185,846.00	3.8%
TOTAL, REVENUES			701,609,083.00	898,469,097.00	705,143,290.51	920,032,605.00	21,563,508.00	2.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	192,184,729.00	212,883,107.00	163,598,258.43	215,293,889.00	(2,410,782.00)	-1.1%
Certificated Pupil Support Salaries		1200	20,354,761.00	20,387,756.00	16,504,833.00	19,365,545.00	1,022,211.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	24,350,819.00	25,835,372.00	20,517,019.32	25,972,876.00	(137,504.00)	-0.5%
Other Certificated Salaries		1900	338,783.00	307,728.00	180,459.47	251,331.00	56,397.00	18.3%
TOTAL, CERTIFICATED SALARIES			237,229,092.00	259,413,963.00	200,800,570.22	260,883,641.00	(1,469,678.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,846,960.00	21,328,977.00	15,928,639.18	20,075,897.00	1,253,080.00	5.9%
Classified Support Salaries		2200	32,543,761.00	38,948,619.00	30,814,973.88	38,761,595.00	187,024.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	31,752,343.00	36,959,741.00	27,894,202.07	35,793,484.00	1,166,257.00	3.2%

2022-23 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	22,008,886.00	23,257,325.00	18,207,383.06	23,133,870.00	123,455.00	0.5%
Other Classified Salaries		2900	1,385,997.00	1,691,186.00	1,247,976.53	1,710,753.00	(19,567.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			106,537,947.00	122,185,848.00	94,093,174.72	119,475,599.00	2,710,249.00	2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	69,294,727.00	71,645,903.00	35,853,709.66	68,384,164.00	3,261,739.00	4.6%
PERS		3201-3202	26,058,054.00	28,945,387.00	21,671,868.01	28,194,631.00	750,756.00	2.6%
OASDI/Medicare/Alternative		3301-3302	12,791,120.00	14,201,551.00	10,163,682.11	13,988,391.00	213,160.00	1.5%
Health and Welfare Benefits		3401-3402	71,345,079.00	73,754,168.00	59,308,601.93	71,047,736.00	2,706,432.00	3.7%
Unemployment Insurance		3501-3502	3,122,873.00	3,381,866.00	2,489,381.47	3,419,179.00	(37,313.00)	-1.1%
Workers' Compensation		3601-3602	12,297,619.00	13,580,840.00	10,575,609.66	13,772,349.00	(191,509.00)	-1.4%
OPEB, Allocated		3701-3702	15,743.00	17,616.00	255,767.80	10,046.00	7,570.00	43.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,629,963.00	2,891,210.00	2,426,385.98	2,869,997.00	21,213.00	0.7%
TOTAL, EMPLOYEE BENEFITS			197,555,178.00	208,418,541.00	142,745,006.62	201,686,493.00	6,732,048.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,672,307.00	17,965,079.00	4,819,704.44	16,805,757.00	1,159,322.00	6.5%
Books and Other Reference Materials		4200	1,399,336.00	1,729,794.00	512,324.69	2,007,148.00	(277,354.00)	-16.0%
Materials and Supplies		4300	23,203,512.00	40,624,218.00	7,825,277.61	38,426,892.00	2,197,326.00	5.4%
Noncapitalized Equipment		4400	24,293,614.00	10,954,526.00	2,491,954.34	14,972,229.00	(4,017,703.00)	-36.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,568,769.00	71,273,617.00	15,649,261.08	72,212,026.00	(938,409.00)	-1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	10,401,740.00	23,316,167.00	9,818,342.19	28,977,156.00	(5,660,989.00)	-24.3%
Travel and Conferences		5200	824,755.00	1,841,030.00	655,497.69	2,179,642.00	(338,612.00)	-18.4%
Dues and Memberships		5300	271,988.00	635,123.00	545,578.47	874,504.00	(239,381.00)	-37.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,900,314.00	9,854,113.00	10,366,032.15	12,692,045.00	(2,837,932.00)	-28.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,768,662.00	13,625,675.00	4,933,080.54	14,865,385.00	(1,239,710.00)	-9.1%
Transfers of Direct Costs		5710	0.00	1.00	0.00	0.00	1.00	100.0%
Transfers of Direct Costs - Interfund		5750	(1,029,578.00)	(539,785.00)	(202,109.63)	58,837.00	(598,622.00)	110.9%
Professional/Consulting Services and Operating Expenditures		5800	108,817,497.00	128,245,919.00	65,068,872.23	131,866,510.00	(3,620,591.00)	-2.8%
Communications		5900	246,913.00	2,271,696.00	2,128,682.94	2,280,633.00	(8,937.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,202,291.00	179,249,939.00	93,313,976.58	193,794,712.00	(14,544,773.00)	-8.1%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	21,655.00	1,726,255.00	91,098.93	2,908,305.00	(1,182,050.00)	-68.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	379,974.00	2,458,666.00	1,055,529.76	2,842,217.00	(383,551.00)	-15.6%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			401,629.00	4,184,921.00	1,146,628.69	5,750,522.00	(1,565,601.00)	-37.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

2022-23 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	59,043.00	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	0.0%
Payments to County Offices		7142	10,719.00	20,796.00	4,576.00	20,796.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	7,002,644.00	8,428,505.00	616,213.07	8,428,505.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	210,560.00	210,560.00	0.00	210,560.00	0.00	0.0%
Other Debt Service - Principal		7439	5,774,874.00	5,774,874.00	3,874,641.19	5,774,874.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,998,797.00	14,434,735.00	4,554,473.26	14,434,735.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,271,222.00)	(1,024,297.00)	(652,436.67)	(1,024,973.00)	676.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,271,222.00)	(1,024,297.00)	(652,436.67)	(1,024,973.00)	676.00	-0.1%
TOTAL, EXPENDITURES			743,222,481.00	858,137,267.00	551,650,654.50	867,212,755.00	(9,075,488.00)	-1.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	2,900,000.00	2,900,000.00	(2,900,000.00)	New
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%

2022-23 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	3,000,000.00	5,900,000.00	5,900,000.00	(2,900,000.00)	-96.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	15,000.00	15,000.00	403.93	15,000.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,000.00	15,000.00	403.93	15,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,985,000.00)	(2,985,000.00)	(5,899,596.07)	(5,885,000.00)	2,900,000.00	-97.2%

FORM A1
AVERAGE DAILY
ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	29,754.00	29,754.00	30,437.86	33,152.46	3,398.46	11.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	29,754.00	29,754.00	30,437.86	33,152.46	3,398.46	11.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	29,754.00	29,754.00	30,437.86	33,152.46	3,398.46	11.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**FORM CASH
CASH FLOW
WORKSHEET**

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			132,904,240.94	130,556,762.95	109,313,090.80	112,950,804.66	126,328,944.45	217,950,132.45	247,830,514.45	237,167,063.45
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		23,980,652.00		40,977,877.00	21,629,912.00	21,582,587.00	40,977,876.00	21,606,287.00	21,922,079.00
Property Taxes	8020-8079		719,001.13	6,885,654.86	5,639,426.27		70,531,400.00	(662,040.00)	1,568,243.00	7,167,370.29
Miscellaneous Funds	8080-8099			(2,462,576.00)	(4,925,153.00)	(3,330,761.00)	(3,283,436.00)	(3,283,436.00)	(1,882,495.00)	(3,307,136.00)
Federal Revenue	8100-8299		13,397,968.73	(2,994,646.72)	1,048,080.00	9,202,537.22	4,272,984.00	5,126,589.00	9,165,320.00	7,433,890.72
Other State Revenue	8300-8599		9,860,340.28	4,734,905.52	10,961,561.00	7,009,625.70	36,463,885.00	31,687,026.00	12,366,540.00	12,266,451.47
Other Local Revenue	8600-8799		1,348,499.42	4,997,632.82	5,041,252.34	1,520,665.98	23,109,694.00	10,693,106.00	2,206,664.00	792,539.24
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979		403.93							
TOTAL RECEIPTS			49,306,865.49	11,160,970.48	58,743,043.61	36,031,979.90	152,677,114.00	84,539,121.00	45,030,559.00	46,275,194.72
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,547,519.32	20,485,579.44	21,678,840.77	23,901,061.59	21,519,986.00	21,537,127.00	21,654,501.00	22,073,164.31
Classified Salaries	2000-2999		5,634,547.76	7,466,272.03	12,359,948.15	9,605,939.45	9,767,763.00	9,648,811.00	10,047,761.00	9,925,999.13
Employee Benefits	3000-3999		5,443,704.09	13,632,112.29	15,424,737.32	15,616,597.86	15,370,408.00	15,446,610.00	15,440,700.00	15,580,217.69
Books and Supplies	4000-4999		142,862.90	845,284.44	2,823,694.99	1,145,868.64	1,578,157.00	1,231,801.00	1,150,898.00	1,165,080.29
Services	5000-5999		865,931.69	4,746,840.09	7,553,323.73	4,681,131.79	13,541,776.00	10,781,450.00	10,233,195.00	9,289,961.81
Capital Outlay	6000-6599			22,305.86	142,353.79	195,483.85	43,940.00	77,466.00	237,708.00	124,930.85
Other Outgo	7000-7499		3,202,122.54	(2,065,651.88)	351,188.64	555,392.17	555,709.00	580,222.00	560,254.00	120,107.20

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			19,836,688.30	45,132,742.27	60,334,087.39	55,701,475.35	62,377,739.00	59,303,487.00	59,325,017.00	58,279,461.28
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(5,418,253.41)	1,464,513.65	10,284.36	2,888.07	2,315.68	2,554.00	(9,014.00)	4,638,961.00	245,597.06
Accounts Receivable	9200-9299	(77,078,063.16)	11,017,756.66	19,477,043.02	5,986,131.82	27,418,127.09	1,315,876.00	4,697,976.00	(1,180,806.00)	1,153,136.69
Due From Other Funds	9310	(2,863,637.84)	1,116,197.20	1,744,711.17	2,729.47			(45,714.00)	8,529.00	
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340	(1,620.00)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(85,361,574.41)	13,598,467.51	21,232,038.55	5,991,749.36	27,420,442.77	1,318,430.00	4,643,248.00	3,466,684.00	1,398,733.75
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(36,584,153.85)	37,989,232.57	(5,383,848.21)	537,883.26	(8,845.47)	(3,383.00)	(1,500.00)	31,673.00	259,993.09
Due To Other Funds	9610	(3,590,123.59)	601,150.11	2,988,865.02	108.46					
Current Loans	9640									
Unearned Revenues	9650	(17,949,662.11)	6,825,740.01	10,898,922.10	225,000.00	(5,618,347.00)			(4,834,957.00)	
Deferred Inflows of Resources	9690									
SUBTOTAL		(58,123,939.55)	45,416,122.69	8,503,938.91	762,991.72	(5,627,192.47)	(3,383.00)	(1,500.00)	(4,803,284.00)	259,993.09
<u>Nonoperating</u>										
Suspense Clearing	9910								(4,638,961.00)	
TOTAL BALANCE SHEET ITEMS		(27,237,634.86)	(31,817,655.18)	12,728,099.64	5,228,757.64	33,047,635.24	1,321,813.00	4,644,748.00	3,631,007.00	1,138,740.66
E. NET INCREASE/DECREASE (B - C + D)			(2,347,477.99)	(21,243,672.15)	3,637,713.86	13,378,139.79	91,621,188.00	29,880,382.00	(10,663,451.00)	(10,865,525.90)
F. ENDING CASH (A + E)			130,556,762.95	109,313,090.80	112,950,804.66	126,328,944.45	217,950,132.45	247,830,514.45	237,167,063.45	226,301,537.55
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		226,301,537.55	315,891,523.14	308,830,597.11	312,333,652.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	25,427,035.00	25,047,068.00	27,235,239.00	44,407,347.00	0.00		314,793,959.00	314,793,959.00
Property Taxes	8020-8079	91,563,533.00	0.00	0.00	1,600,390.45			185,012,979.00	185,012,979.00
Miscellaneous Funds	8080-8099	(6,650,976.00)	(3,325,490.00)	(3,031,396.00)	(3,513,001.00)			(38,995,856.00)	(38,995,856.00)
Federal Revenue	8100-8299	10,503,061.00	20,908,304.96	20,625,100.00	22,541,964.00	40,272,693.09		161,503,846.00	161,503,846.00
Other State Revenue	8300-8599	9,848,555.00	25,511,707.07	19,549,122.00	3,696,239.96	27,068,565.00		211,024,524.00	211,024,524.00
Other Local Revenue	8600-8799	21,847,070.00	698,978.45	6,328,361.00	2,971,108.92	5,137,580.83		86,693,153.00	86,693,153.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979				14,596.07			15,000.00	15,000.00
TOTAL RECEIPTS		152,538,278.00	68,840,568.48	70,706,426.00	71,718,645.40	72,478,838.92	0.00	920,047,605.00	920,047,605.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	22,007,151.11	21,395,639.00	21,452,943.00	38,630,128.46	0.00		260,883,641.00	260,883,641.00
Classified Salaries	2000-2999	9,953,397.37	9,682,735.71	9,282,682.00	16,099,742.40			119,475,599.00	119,475,599.00
Employee Benefits	3000-3999	15,437,934.60	15,351,984.35	15,874,354.00	43,067,132.80			201,686,493.00	201,686,493.00
Books and Supplies	4000-4999	3,717,625.86	1,847,987.22	7,349,294.00	49,213,471.66			72,212,026.00	72,212,026.00
Services	5000-5999	19,274,766.74	12,345,599.84	12,869,872.00	87,610,863.31			193,794,712.00	193,794,712.00
Capital Outlay	6000-6599	258,549.63	43,889.73	132,935.00	4,470,959.29			5,750,522.00	5,750,522.00
Other Outgo	7000-7499	(13,622.51)	56,315.00	241,291.00	9,266,434.84			13,409,762.00	13,409,762.00
Interfund Transfers Out	7600-7629	2,900,000.00	3,000,000.00	0.00	0.00			5,900,000.00	5,900,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET	
TOTAL DISBURSEMENTS		73,535,802.80	63,724,150.85	67,203,371.00	248,358,732.76	0.00	0.00	873,112,755.00	873,112,755.00	
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(238,191.93)	2,138.93		1,473,542.00			7,595,588.82	0.00	
Accounts Receivable	9200-9299	11,075,004.67	(11,478,553.00)		(42,633,072.00)			26,848,620.95		
Due From Other Funds	9310	36,021.68	1,163.73		2,826,453.00			5,690,091.25		
Stores	9320							0.00		
Prepaid Expenditures	9330	(27,000.00)						(27,000.00)		
Other Current Assets	9340							0.00		
Lease Receivable	9380							0.00		
Deferred Outflows of Resources	9490							0.00		
SUBTOTAL		10,845,834.42	(11,475,250.34)	0.00	(38,333,077.00)	0.00	0.00	40,107,301.02		
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	258,324.03	2,781,770.32		(24,600,307.00)			11,860,992.59		
Due To Other Funds	9610				(3,590,124.00)			(.41)		
Current Loans	9640							0.00		
Unearned Revenues	9650		(2,079,677.00)		(7,496,358.00)			(2,079,676.89)		
Deferred Inflows of Resources	9690							0.00		
SUBTOTAL		258,324.03	702,093.32	0.00	(35,686,789.00)	0.00	0.00	9,781,315.29		
<u>Nonoperating</u>										
Suspense Clearing	9910							(4,638,961.00)		
TOTAL BALANCE SHEET ITEMS		10,587,510.39	(12,177,343.66)	0.00	(2,646,288.00)	0.00	0.00	25,687,024.73		
E. NET INCREASE/DECREASE (B - C + D)		89,589,985.59	(7,060,926.03)	3,503,055.00	(179,286,375.36)	72,478,838.92	0.00	72,621,874.73	46,934,850.00	
F. ENDING CASH (A + E)		315,891,523.14	308,830,597.11	312,333,652.11	133,047,276.75					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								205,526,115.67		

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Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines AI-ASc]	\$0.00	\$920,047,605.00	\$825,445,363.98	\$780,337,953.22
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	460,811,082.00	485,095,176.37	485,709,684.38
2. Federal Revenues (8100-8299)	0.00	161,503,846.00	114,152,634.31	69,352,444.59
3. Other State Revenues (8300-8599)	0.00	211,024,524.00	139,838,776.92	138,375,009.96
4. Other Local Revenues (8600-8799)	0.00	86,693,153.00	86,343,776.38	86,885,814.29
5. Other Financing Sources				
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00
b. Other Sources (8930-8979)	0.00	15,000.00	15,000.00	15,000.00
c. Contributions (8980-8999)	0.00	0.00	0.00	0.00
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines BI-B10]	\$0.00	\$873,112,755.00	\$786,715,001.40	\$758,786,972.12
1. Certificated Salaries (1000-1999)	0.00	260,883,641.00	238,269,657.34	230,400,843.90
2. Classified Salaries (2000-2999)	0.00	119,475,599.00	116,515,393.68	109,921,030.89
3. Employee Benefits (3000-3999)	0.00	201,686,493.00	202,979,002.60	214,160,917.26
4. Books and Supplies (4000-4999)	0.00	72,212,026.00	43,516,717.20	40,898,288.38
5. Services and Other Operating Expenditures (5000-5999)	0.00	193,794,712.00	169,796,304.01	150,067,965.12
6. Capital Outlay (6000-6999)	0.00	5,750,522.00	3,118,695.57	818,695.57
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299, 7400-7499)	0.00	14,434,735.00	10,544,204.00	10,544,204.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	(1,024,973.00)	(1,024,973.00)	(1,024,973.00)
9. Other Financing Uses				
a. Transfers Out (7600-7629)	0.00	5,900,000.00	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
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	46,934,850.00	38,730,362.58	21,550,981.10

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Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
B. EXPENDITURES & OTHER FINANCING USES: Salary				
Details				
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	\$0.00	\$260,883,641.00	\$238,269,657.34	\$230,400,843.90
a. Base Salaries		0.00	260,883,641.00	238,269,657.34
b. Step & Column Adjustment			4,810,292.18	4,642,754.54
c. Cost-of-Living Adjustment			(2,112,901.23)	0.00
d. Other Adjustment			{25,311,374.61}	{12,511,567.98}
2. Classified Salaries {2000-2999}[Sum Lines B2a-B2d]	\$0.00	\$119,475,599.00	\$116,515,393.68	\$109,921,030.89
a. Base Salaries		0.00	119,475,599.00	116,515,393.68
b. Step & Column Adjustment			2,214,146.08	2,322,340.74
c. Cost-of-Living Adjustment			0.00	0.00
d. Other Adjustment			(5,174,351.40)	{8,916,703.53}
3. Employee Benefits {3000-3999}	0.00	201,686,493.00	202,979,002.60	214,160,917.26

Oakland Unified
01-61259-000000

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Reductions
Combined

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details				
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$0.00	\$201,686,493.00	\$202,979,002.60	\$214,160,917.26
a. State Teachers' Retirement System, STRS (3101-3102)	0.00	68,384,164.00	63,723,664.24	62,862,219.15
b. Public Employees' Retirement System, PERS (3201-3202)	0.00	28,194,631.00	29,075,408.87	29,535,352.34
c. OASDI/Medicare/Alternative (3301-3302)	0.00	13,988,391.00	13,407,824.40	12,852,680.95
d. Health and Welfare Benefits (3401-3402)	0.00	71,047,736.00	77,963,190.36	90,664,287.30
e. State Unemployment Insurance (3501-3502)	0.00	3,419,179.00	3,367,285.89	3,278,558.16
f. Workers' Compensation Insurance (3601-3602)	0.00	13,772,349.00	12,597,436.49	12,087,843.17
g. OPEB, Allocated (3701-3702)	0.00	10,046.00	8,698.67	8,973.70
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	2,869,997.00	2,835,493.68	2,871,002.49
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$0.00	\$201,686,493.00	\$202,979,002.60	\$214,160,917.26
j. Total Certificated (Sum Objects 3XX1)	0.00	131,042,316.00	130,016,636.71	137,157,186.18
k. Total Classified (Sum Objects 3XX2)	0.00	70,644,177.00	72,962,365.89	77,003,731.08

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Reductions
 Combined

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	46,934,850.00	38,730,362.58	21,550,981.10
D. FUND BALANCE				
1. Beginning Fund Balance (9791-9795)	0.00	160,141,876.00	207,076,726.00	245,807,088.58
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$0.00	\$207,076,726.00	\$245,807,088.58	\$267,358,069.68
a. Nonspendable (9710-9719)		150,000.00	150,000.00	150,000.00
b. Restricted (9740)		125,521,770.00	110,131,130.33	111,290,624.24
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)		14,218,313.46	12,718,313.46	12,718,313.46
Reparations For Black Students - Reserve		2,000,000.00	2,000,000.00	2,000,000.00
Resource 0040 - AB1840 Enrollment Stabilization 1 Year Remaining 2023-24 (\$4.SM x 3Y Alloc)		1,500,000.00	0.00	0.00
Resource 0041 AB1840 Remaining Balance		7,724,419.51	7,724,419.51	7,724,419.51
Resource 0041 AB1840 Reserve from 0000 To Make Resource Whole \$10M		2,275,580.49	2,275,580.49	2,275,580.49
Stale Dated Warrants Est Res 9960		718,313.46	718,313.46	718,313.46
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties (9789)		26,192,933.00	22,941,948.00	22,294,578.00
2. Unassigned/Unappropriated (9790)		40,993,709.54	99,865,696.79	120,904,553.98

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Multiyear Projection
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Reductions
Combined

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
E. AVAILABLE RESERVES				
1. From Components of Ending Fund Balance				
a. Stabilization Arrangements (9750)		0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)		26,192,933.00	22,941,948.00	22,294,578.00
c. Unassigned/Unappropriated (9790)		40,993,709.54	99,865,696.79	120,904,553.98
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)		0.00	(5,146.25)	(82,358.95)
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
3. Total Available Reserves - by Amount	\$---	\$67,186,642.54	\$122,802,498.54	\$143,116,773.03
4. Total Available Reserves - by Percent	---	7.70%	15.61%	18.86%

F. RECOMMENDED RESERVES

1. Calculating the Reserves

a. Expenditures and Other Financing Uses [Sum Lines BI-BIO]	0.00	873,112,755.00	786,715,001.40	758,786,972.12
b. Plus: Special Education Pass-through Funds		0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses [Line Fla plus line F1b)	0.00	873,112,755.00	786,715,001.40	758,786,972.12
d. Reserve Standard Percentage Level	---	2.00%	2.00%	2.00%
e. Reserve Standard - By Percent [Line F1c times F1d]	0.00	17,462,255.10	15,734,300.03	15,175,739.44
f. Reserve Standard - By Amount		0.00	0.00	0.00
g. Reserve Standard [Greater of F1e or F1f)	0.00	17,462,255.10	15,734,300.03	15,175,739.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	MET	MET

Oakland Unified
01-61259-0000000

Fund 01

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Reductions
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Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines	\$0.00	\$385,201,941.00	\$405,611,358.44	\$397,182,082.81
AI-ASc)				
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	457,499,456.00	481,514,315.18	482,002,060.70
2. Federal Revenues (8100-8299)	0.00	0.00	0.00	0.00
3. Other State Revenues (8300-8599)	0.00	8,532,259.00	8,616,924.41	8,557,869.47
4. Other Local Revenues (8600-8799)	0.00	7,891,171.00	7,693,718.38	7,535,756.29
5. Other Financing Sources				
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00
b. Other Sources { 8930-8979}	0.00	15,000.00	15,000.00	15,000.00
c. Contributions { 8980-8999}	0.00	{88,735,945.00}	{92,228,599.53}	{100,928,603.65}
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines	\$0.00	\$396,271,860.00	\$351,490,356.19	\$376,790,595.62
B1-810)				
1. Certificated Salaries { 1000-1999}	0.00	155,131,637.00	147,273,246.34	153,219,608.86
2. Classified Salaries (2000-2999)	0.00	54,095,187.00	55,177,090.74	57,506,308.42
3. Employee Benefits { 3000-3999}	0.00	99,389,434.00	103,798,783.90	118,085,316.06
4. Books and Supplies (4000-4999)	0.00	35,726,136.00	11,499,567.73	11,534,484.36
5. Services and Other Operating Expenditures (5000-5999)	0.00	48,239,146.00	40,612,155.76	41,782,695.32
6. Capital Outlay { 6000-6999}	0.00	1,488,445.00	217,734.00	217,734.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299, 7400-7499)	0.00	6,006,230.00	2,115,699.00	2,115,699.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	(9,704,355.00)	(12,203,921.28)	(10,671,250.40)
9. Other Financing Uses				
a. Transfers Out (7600-7629)	0.00	5,900,000.00	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
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(11,069,919.00)	54,121,002.25	20,391,487.19

Oakland Unified
01-61259-000000

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Reductions
 Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
B. EXPENDITURES & OTHER FINANCING USES: Salary				
Details				
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	\$0.00	\$155,131,637.00	\$147,273,246.34	\$153,219,608.86
a. Base Salaries		0.00	155,131,637.00	147,273,246.34
b. Step & Column Adjustment			3,102,632.74	2,977,290.52
c. Cost-of-Living Adjustment			0.00	0.00
d. Other Adjustment			{10,961,023.40}	2,969,072.00
2. Classified Salaries {2000-2999}[Sum Lines B2a-B2d]	\$0.00	\$54,095,187.00	\$55,177,090.74	\$57,506,308.42
a. Base Salaries		0.00	54,095,187.00	55,177,090.74
b. Step & Column Adjustment			1,081,903.74	1,127,574.68
c. Cost-of-Living Adjustment			0.00	0.00
d. Other Adjustment			0.00	1,201,643.00
3. Employee Benefits {3000-3999}	0.00	99,389,434.00	103,798,783.90	118,085,316.06

Oakland Unified
01-61259-000000

Multiyear Projection
Copy of FY 2022-23 Third Interim - Official - With Board Approved
Reductions
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details				
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$0.00	\$99,389,434.00	\$103,798,783.90	\$118,085,316.06
a. State Teachers' Retirement System, STRS (3101-3102)	0.00	28,492,458.00	27,174,285.95	28,253,844.96
b. Public Employees' Retirement System, PERS (3201-3202)	0.00	12,809,256.00	13,776,021.38	14,952,858.77
c. OASDI/Medicare/Alternative (3301-3302)	0.00	7,069,690.00	6,935,981.80	7,233,829.68
d. Health and Welfare Benefits (3401-3402)	0.00	39,985,339.00	45,163,440.40	56,454,300.50
e. State Unemployment Insurance (3501-3502)	0.00	1,911,958.00	1,852,921.31	1,927,480.67
f. Workers' Compensation Insurance (3601-3602)	0.00	7,618,992.00	7,366,649.02	7,668,775.44
g. OPEB, Allocated (3701-3702)	0.00	7,896.00	7,235.88	7,604.56
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	1,493,845.00	1,522,248.16	1,586,621.48
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$0.00	\$99,389,434.00	\$103,798,783.90	\$118,085,316.06
j. Total Certificated (Sum Objects 3XX1)	0.00	67,564,274.00	69,288,884.29	78,827,086.48
k. Total Classified (Sum Objects 3XX2)	0.00	31,825,160.00	34,509,899.61	39,258,229.58

Oakland Unified
01-61259-000000

Multiyear Projection
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Reductions
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	(11,069,919.00)	54,121,002.25	20,391,487.19
D. FUND BALANCE				
1. Beginning Fund Balance (9791-9795)	0.00	92,624,875.00	81,554,956.00	135,675,958.25
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$0.00	\$81,554,956.00	\$135,675,958.25	\$156,067,445.44
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)		14,218,313.46	12,718,313.46	12,718,313.46
Reparations For Black Students - Reserve		2,000,000.00	2,000,000.00	2,000,000.00
Resource 0040 - AB1840 Enrollment Stabilization 1 Year Remaining 2023-24 (\$4.5M x 3Y Alloc)		1,500,000.00	0.00	0.00
Resource 0041 AB1840 Remaining Balance		7,724,419.51	7,724,419.51	7,724,419.51
Resource 0041 AB1840 Reserve from 0000 To Make Resource Whole \$10M		2,275,580.49	2,275,580.49	2,275,580.49
Stale Dated Warrants Est Res 9960		718,313.46	718,313.46	718,313.46
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties (9789)		26,192,933.00	22,941,948.00	22,294,578.00
2. Unassigned/Unappropriated (9790)		40,993,709.54	99,865,696.79	120,904,553.98

Oakland Unified
01-61259-0000000

Multiyear Projection
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Reductions
Unrestricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
E. AVAILABLE RESERVES				
1. From Components of Ending Fund Balance				
a. Stabilization Arrangements (9750)		0.00	0.00	0.00
b. Reserve for Economic Uncertainty (9789)		26,192,933.00	22,941,948.00	22,294,578.00
c. Unassigned/Unappropriated (9790)		40,993,709.54	99,865,696.79	120,904,553.98
d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z)		0.00	(5,146.25)	(82,358.95)
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
3. Total Available Reserves - by Amount	\$---	\$67,186,642.54	\$122,802,498.54	\$143,116,773.03

Oakland Unified
01-61259-000000

Multiyear Projection
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Reductions
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
A. REVENUES & OTHER FINANCING SOURCES [Sum Lines AI-ASc]	\$0.00	\$534,845,664.00	\$419,834,005.54	\$383,155,870.41
1. LCFF/Revenue Limit Sources (8010-8099)	0.00	3,311,626.00	3,580,861.19	3,707,623.68
2. Federal Revenues (8100-8299)	0.00	161,503,846.00	114,152,634.31	69,352,444.59
3. Other State Revenues (8300-8599)	0.00	202,492,265.00	131,221,852.51	129,817,140.49
4. Other Local Revenues (8600-8799)	0.00	78,801,982.00	78,650,058.00	79,350,058.00
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	88,735,945.00	92,228,599.53	100,928,603.65
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines BI-B10]	\$0.00	\$476,840,895.00	\$435,224,645.21	\$381,996,376.50
1. Certificated Salaries (1000-1999)	0.00	105,752,004.00	90,996,411.00	77,181,235.04
2. Classified Salaries (2000-2999)	0.00	65,380,412.00	61,338,302.94	52,414,722.47
3. Employee Benefits (3000-3999)	0.00	102,297,059.00	99,180,218.70	96,075,601.20
4. Books and Supplies (4000-4999)	0.00	36,485,890.00	32,017,149.47	29,363,804.02
5. Services and Other Operating Expenditures (5000-5999)	0.00	145,555,566.00	129,184,148.25	108,285,269.80
6. Capital Outlay (6000-6999)	0.00	4,262,077.00	2,900,961.57	600,961.57
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299, 7400-7499)	0.00	8,428,505.00	8,428,505.00	8,428,505.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	8,679,382.00	11,178,948.28	9,646,277.40
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
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	58,004,769.00	(15,390,639.67)	1,159,493.91

Oakland Unified
01-61259-000000

Multiyear Projection
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Reductions
 Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
B. EXPENDITURES & OTHER FINANCING USES: Salary				
Details				
1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d]	\$0.00	\$105,752,004.00	\$90,996,411.00	\$77,181,235.04
a. Base Salaries		0.00	105,752,004.00	90,996,411.00
b. Step & Column Adjustment			1,707,659.44	1,665,464.02
c. Cost-of-Living Adjustment			(2,112,901.23)	0.00
d. Other Adjustment			{ 14,350,351.21)	{ 15,480,639.98)
2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d]	\$0.00	\$65,380,412.00	\$61,338,302.94	\$52,414,722.47
a. Base Salaries		0.00	65,380,412.00	61,338,302.94
b. Step & Column Adjustment			1,132,242.34	1,194,766.06
c. Cost-of-Living Adjustment			0.00	0.00
d. Other Adjustment			(5,174,351.40)	{ 10,118,346.53)
3. Employee Benefits (3000-3999)	0.00	102,297,059.00	99,180,218.70	96,075,601.20

Oakland Unified
01-61259-000000

Multiyear Projection
Copy of FY 2022-23 Third Interim - Official - With Board Approved
Reductions
Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details				
3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i]	\$0.00	\$102,297,059.00	\$99,180,218.70	\$96,075,601.20
a. State Teachers' Retirement System, STRS (3101-3102)	0.00	39,891,706.00	36,549,378.29	34,608,374.19
b. Public Employees' Retirement System, PERS (3201-3202)	0.00	15,385,375.00	15,299,387.49	14,582,493.57
c. OASDI/Medicare/Alternative (3301-3302)	0.00	6,918,701.00	6,471,842.60	5,618,851.27
d. Health and Welfare Benefits (3401-3402)	0.00	31,062,397.00	32,799,749.96	34,209,986.80
e. State Unemployment Insurance (3501-3502)	0.00	1,507,221.00	1,514,364.58	1,351,077.49
f. Workers' Compensation Insurance (3601-3602)	0.00	6,153,357.00	5,230,787.47	4,419,067.73
g. OPEB, Allocated (3701-3702)	0.00	2,150.00	1,462.79	1,369.14
h. OPEB, Active Employees (3751-3752)	0.00	0.00	0.00	0.00
i. Other Benefits (3901-3902)	0.00	1,376,152.00	1,313,245.52	1,284,381.01
3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k]	\$0.00	\$102,297,059.00	\$99,180,218.70	\$96,075,601.20
j. Total Certificated (Sum Objects 3XX1)	0.00	63,478,042.00	60,727,752.42	58,330,099.70
k. Total Classified (Sum Objects 3XX2)	0.00	38,819,017.00	38,452,466.28	37,745,501.50

Oakland Unified
01-61259-0000000

Multiyear Projection
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Reductions
 Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
C. NET INCREASE (DECREASE) IN FUND BALANCE	0.00	58,004,769.00	(15,390,639.67)	1,159,493.91
D. FUND BALANCE				
1. Beginning Fund Balance (9791-9795)	0.00	67,517,001.00	125,521,770.00	110,131,130.33
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$0.00	\$125,521,770.00	\$110,131,130.33	\$111,290,624.24
a. Nonspendable (9710-9719)		0.00	0.00	0.00
b. Restricted (9740)		125,521,770.00	110,131,130.33	111,290,624.24
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

Oakland Unified
01-61259-0000000

Multiyear Projection
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Reductions
 Restricted

Fund 01

Description (Object Range) [Sum Detail]	2021-22 Historical 1	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3
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E. AVAILABLE RESERVES

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)

3. Total Available Reserves - by Amount

\$---	\$---	\$---	\$---
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4. Total Available Reserves - by Percent

---%	---%	---%	---%
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Oakland Unified
01-61259-0000000

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Reductions
Assumptions

Fund 01

Description (Object range)	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	
State Rates				
State Categorical COLA	6.5600%	8.1300%	3.5400%	3.3100%
Special Education COLA	6.5600%	8.1300%	3.5400%	3.3100%
California CPI	6.0000%	3.4400%	2.7700%	2.4900%
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	6.5600%	8.1300%	3.5400%	3.3100%
Interest Rate Trend for 10-Year Treasuries	3.7800%	3.2300%	2.7900%	2.7000%
Applied Change Rate		-14.5503%	-13.6223%	-3.2258%
STRS Rate Change	19.1000%	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%	0.0000%
PERS Rate Change	25.3700%	27.0000%	28.1000%	28.8000%
Applied Change Rate		6.4249%	4.0741%	2.4911%
Federal COLA	0.0000%	2.0000%	2.0000%	2.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	2.0000%	2.0000%	2.0000%
	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	
Local Rates				
LCFF Sources - State Aid, Current Year	\$0.00	\$263,621,628.00	\$258,216,803.00	\$257,750,521.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$62,969,554.00	\$64,228,945.00	\$65,513,524.00
LCFF Sources - Local Revenue	0.0000%	8.1300%	3.5400%	3.3100%
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	\$(45,131,401.00)	\$(48,280,152.00)	\$(50,621,358.00)
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%	2.0000%	2.0000%	2.0000%
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)	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	
Local Rates				
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%	12.9S00%	25.0000%	3.5000%
Classified Health & Welfare Percent Change	0.0000%	12.9500%	25.0000%	3.5000%
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	\$700,000.00	\$0.00
Description (Object range)	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	
User-defined Rates and Values				
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)	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	
Other Adjustments				
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)	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	
Other Adjustments				
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

FORM TRC
TECHNICAL REVIEW
CHECKS

End of Year Projection
Actuals to Date 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Oakland Unified

Alameda County

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

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

IMPORT CHECKS

- CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**
- CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**
- CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**
- CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**
- CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**
- CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**
- CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**
- CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**
- CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**
- CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**
- CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**
- CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**
- CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**
- CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

End of Year Projection
Board Approved Operating Budget 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

Oakland Unified

Alameda County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3310-0-0000-0000-9740	3310	9740	\$60.00

Explanation: Offsetting JE to correct remaining balance posted next period. TRC is cleared at Third Interim.

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

End of Year Projection
Original Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Oakland Unified

Alameda County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

Explanation: TRC Cleared next reporting period. No warning for most recent financials 3rd interim reporting.

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

End of Year Projection
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Oakland Unified

Alameda County

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

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

IMPORT CHECKS

- CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**
- CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**
- CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**
- CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**
- CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**
- CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**
- CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**
- CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**
- CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**
- CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**
- CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**
- CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**
- CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**
- CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

- INTRAFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**
- INTRAFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**
- LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**
- LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**
- OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**
- PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**
- REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**
- RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**
- SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**
- UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**
- UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**
- EXPORT VALIDATION CHECKS**
- ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form AI) must be provided. **Passed**
- CASHFLOW-PROVIDE - (Warning)** - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**
- CHK-DEPENDENCY - (Fatal)** - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) **Exception**
- | FORM | DEPENDENT ON FORM/GL |
|------|----------------------|
| MYPI | 011 |
- CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**
- CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

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

Passed

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

Passed

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

Passed

POWERPOINT PRESENTATION



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

FY 2022-23 Third Interim Report



Presented by DeCarlos Kaigler, Chief Financial Officer

Board of Education Meeting May 24, 2023

Ask of the Board

- Review the 2022-23 Third Interim Budget
- Receive and discuss update on relevant contextual information impacting Projected Year, Multi-Year Projections (MYP), Cash Flow, Local Control Funding Formula
- Approve the 2022-23 Third Interim Budget

Third Interim Report

Third Interim Outline

- I. Overview & Summary of Assumptions**
- II. Third Interim - Current Year Projections**
 - A. Unrestricted General Fund Summary & Detail
 - B. Restricted General Fund Summary & Detail
 - C. Local Control Funding Formula
 - Revenue Projections
 - Average Daily Attendance
- III. Multi-Year Projections (MYP) & Cash Flow**
- IV. Governor's May Revise**
- V. Next Steps**

Overview of District Financial Accountability

- California school districts are accountable to the State (through the County) for use of funds provided by the state and federal government.
- The process of accountability is prescribed by state law which includes district officials ensuring that the district is able to meet its financial commitments each year and into the future.

Budget Adoption - By July 1

Projected results for the following fiscal year (July 1 - June 30) | *Ed Code §42127*

Unaudited Actuals - By Sept 15th

Actual full year results for prior year (July 1 - June 30) | *Ed Code §42100*

First Interim - By December 15

Updated projections as of October 31st | *Ed Code §42130 & §42131*

Third Interim - By March 15

Updated projections as of January 31st | *Ed Code §42130 & §42131*

Third Interim - By June 1

Updated projections as of April 30th | *Ed Code §42130 & §42131* [Required if 2nd Interim is qualified or negative]

Third Interim Assumptions

OUSD 2021-25 Budget Assumptions - Third Interim							
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
Cost of Living Adjustment (COLA)	5.07%	6.56%	6.56%	6.56%	6.56%	8.13%	3.54%
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
Attendance Used for Funding (Highest Year or Average)	33,888			33,700	33,152	31,986	30,726
Attendance (ADA)	29,452	30,225	30,225	30,225	29,980	30,091	29,713
Enrollment to ADA % *	86%	91%	91%	91%	88%	89%	89%
Unduplicated Pupil Count	77.40%	78.53%	78.53%	78.53%	77.74%	79.03%	79.53%
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%
Health Benefit Assumptions **		11.00%	11.00%	11.00%	11.00%	13.0%	25.0%
Mandatories & Benefits - Certificated	5.63%	5.63%	5.63%	5.63%	5.63%	5.03%	5.03%
Mandatories & Benefits - Classified	11.83%	11.83%	11.83%	11.83%	11.83%	11.23%	11.23%
State Teachers Retirement System	16.92%	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%
Total Mandatories & Benefits Certificated	22.55%	24.73%	24.73%	24.73%	24.73%	24.13%	24.13%
Total Mandatories & Benefits Classified	34.74%	37.20%	37.20%	37.20%	37.20%	38.23%	39.33%

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

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

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

Third Interim - Fund Balance Summary

2022-23 Third Interim Fund Balance Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 473,922,886	\$ 446,109,719	\$ 920,032,605
B. Expenditures			
9) Total Expenditures	\$ 390,371,860	\$ 476,840,895	\$ 867,212,755
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 83,551,026	\$ (30,731,176)	\$ 52,819,850
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (94,620,945)	\$ 88,735,945	\$ (5,885,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (11,069,919)	\$ 58,004,769	\$ 46,934,850
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 92,624,874	\$ 67,517,001	\$ 160,141,876
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 81,554,955	\$ 125,521,770	\$ 207,076,726
Restricted Reserve		\$ 125,521,770	125,521,770.42
Other Assignments	150,000		150,000.00
Reserve for Economic Uncertainty	26,192,933		26,192,932.65
Unassigned Unappropriated	\$ 55,212,023	\$ -	\$ 55,212,023

Third Interim

Unrestricted Net Changes since 2nd Interim

2022-23 Unrestricted Third Interim Fund Balance Summary

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

Summary of 2022-23 Unrestricted General Fund Projections at Third Interim (\$Millions)

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

	Third Interim
Beginning Fund Balance	92.4
Ending Fund Balance	81.5

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

	Third Interim
Revenues	473.9
Expenditures	390.3
Net Contributions/Transfers	-(94.6)
Net Increase (Decrease)	-(11.0)



At Third Interim, we expect to end the year with an **increase** in the Unrestricted General Fund Balance of **\$6.8M** since **Second Interim**.

Material Changes in Unrestricted General Fund Projections since Second Interim

Revenues (Unrestricted) - \$.2M Increase

- **\$1.1M Decrease** in LCFF Allocation due to slight increase in Additional LCFF Allocation
- **\$1.4M Increase** in Other State Local Revenue
 - ◆ Res 1100 Unrestricted Lottery

Expenditures (Unrestricted) - \$2.4M Decrease

- **\$6.9M Decrease** in projected Certificated Salaries
 - ◆ \$1.7M decrease in Res 0000 offset by Res 0040, Education Protection Act
 - ◆ \$3.4M decrease in teachers salaries from Second Interim (Object 1105)
 - Entry was intended to be a contribution from Res 0040 AB1840 to Res 0000 Unrestricted to offset teacher salary cost from 2021-22 Bridge Plan
 - Entered as a increase to certificated salaries and corrected at Third Interim
 - ◆ \$2.0M decrease in Res 0005, Central Supplemental, for Object 1120, Teacher stipends.
 - ◆ \$1.8M increase in Res 0000, Unrestricted in Object 1150 Teacher Substitutes
- **\$.4M Decrease** in projected Classified Salaries
 - ◆ \$.34M reduction in Res 0000, Object 2205 Classified Support Salaries
 - ◆ \$.29M increase in Res 0000, Object 2225 Classified Support Overtime
 - ◆ \$.26M reduction, Object 2305 Sup&Admin Salaries
 - ◆ \$.19M reduction in Res 0000, Object 2405 Clerical Salaries

Material Changes in Unrestricted General Fund Projections since Second Interim (Cont.)

Expenditures (Unrestricted)

- **\$3.2M Decrease** in coinciding and adjusted benefit costs
- **\$7.7M Increase** in projected cost of Services and Other Operating
 - ◆ Resource 0000
 - \$2.3M Increase in Gas & Electricity Object 5520
 - \$.54M increase Water/Sewage Object 5555
 - ◆ Resource 0006, Supplemental & Concentration Carryover
 - \$1M Object 5671 Repairs and support for playgrounds and equipment
 - \$1.7M Object 5825 various contracts for Equity, MTSS, and other strategies
- **\$.8M Increase** in Capital Outlay
 - ◆ Resource 0006, Other Construction - Support for playground and equipment projects

Transfers Out - \$2.9M Increase to Fund 40 for Med Therapy Unit - W Oakland MS & California Children's Project

Third Interim

Restricted Net Changes since Second Interim

2022-23 Restricted Third Interim Fund Balance Summary

	Second Interim	Third Interim	Variance
A. Revenues			
5) Total Revenues	\$ 424,741,234	\$ 446,109,719	\$ 21,368,485
B. Expenditures			
9) Total Expenditures	\$ 465,341,425	\$ 476,840,895	\$ 11,499,470
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (40,600,191)	\$ (30,731,176)	\$ 9,869,015
D. Other Financing Sources/Uses			
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
F. Fund Balance, Reserves			
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)	\$ 122,764,970	\$ 125,521,770	\$ 2,756,800
Restricted Reserve	\$ 122,764,969	\$ 125,521,770	
Other Assignments	\$ -	0	\$ -
Reserve for Economic Uncertainty	\$ -	0	\$ -
Unassigned Unappropriated	\$ 1	\$ -	\$ (1)

Summary of 2022-23 Restricted General Fund Projections at Third Interim (\$Millions)

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

	Third Interim
Beginning Fund Balance	67.5
Ending Fund Balance	125.5

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

	Third Interim
Revenues	446.0
Expenditures	476.8
Net Contributions/Transfers	88.1
Net Increase (Decrease)	58.0



At Third Interim, we expect to end the year with a **Increase** in the Restricted General Fund Balance of **\$2.7M*** since Second Interim

This is always contingent on all funds being expended

Material Changes in Restricted General Fund Projections since Second Interim (Cont.)

Revenues (Restricted)

→ \$21.4M increase since Second Interim

- ◆ Federal Revenue Increase \$19.2M
 - \$1.2M Resource 3310 Special Ed Grant
 - \$13.6M Res 3213 ESSER II - Projected increase in expenditures for District initiatives
 - \$1.9M Res 3213 ESSER II - Projected increase in expenditures for District initiatives
 - \$3.5M Res 3225 ESSER III, After School Program for 2023 Summer School Programs
- ◆ Other State Revenue Decrease \$1.3M
 - \$1.8M Reduction Res 7690, STRS On Behalf Pension Projection, decrease
 - \$.4M Increase in Res 7812, Early Literacy
- ◆ Other Local Revenue Increase \$3.3M
 - Community Redevelopment Projection increased by \$3M

Expenditures (Restricted)

→ \$11.5M Increase since Second Interim

- ◆ \$8.4M increase in Certificated Salaries
 - \$1.8M decrease Resource 6500, Special Ed in Object 1105 Teacher Salaries
 - \$11.2M increase Resource 3213 ESSER II, Object 1120 Teacher Salary Stipends

Material Changes in Restricted General Fund Projections since Second Interim (Cont.)

Expenditures (Restricted)

- **\$2.3M Decrease in Classified Salaries**
 - ◆ \$1.4M Decrease Instructional Aids Stipends, Various Resources, Object 2105
 - ◆ \$.7M Decrease Classified Support Salaries, Various Resources, Object 2205
 - ◆ \$.25M Increase Classified Support Overtime, Various resources, Object 2225
 - ◆ \$.5M Decrease in Classified Supv & Admin Salaries, Various resources, Object 2305
- **\$3.4M Decrease - Reduction and Adjustments in Benefits**
 - ◆ Coinciding Benefit Increase from ESSER II Salary Adjustments
 - ◆ Decrease in STRS on Behalf per Salary Adjustments
- **\$.6M Increase - Books and Supplies**
 - ◆ \$2.7M Decrease Object 4391, Carryover Prior Year
 - ◆ \$.4M Increase in Object 4410, Equipment
 - ◆ \$3M Increase in Object 4420, Computer Investments

Material Changes in Restricted General Fund Projections since Second Interim (Cont.)

Expenditures (Restricted)

- **\$6.8M Increase** - Services and Operating Expenditures
 - ◆ \$2.8M Object 5100, Sub Agreements for Services
 - Majority in Resource 2600, Expanded Learning Opportunity Program
 - ◆ \$.7M Object 5671 Repairs B & G
 - ◆ 1.5M Object 5824 non Public Agency Contracts
 - \$1.3M Resource 3312

- \$.7M Capital Outlay
 - ◆ Increase in Resource 2600 Expanded Learning Opportunity Programs, Object 6271 Main Construction

Third Interim - Multi-Year Projections , Cash Flow, & ADA/LCFF Projections

Multi-Year Projections (MYP) - Unrestricted Summary - FORM MYPI - Includes Budget Adjustments

2022-23 Third Interim Budget MYP Fund Balance Summary - Unrestricted

	2022-23 Unrestricted	2023-24 Unrestricted	2024-25 Unrestricted
A. Revenues			
5) Total Revenues	\$ 473,922,886	\$ 497,824,958	\$ 498,095,686
B. Expenditures			
9) Total Expenditures	\$ 390,371,860	\$ 348,490,356	\$ 373,790,596
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 83,551,026	\$ 149,334,602	\$ 124,305,091
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (94,620,945)	\$ (95,213,600)	\$ (103,913,604)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (11,069,919)	\$ 54,121,002	\$ 20,391,487
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 92,624,874	\$ 81,554,955	\$ 135,675,958
2) Ending Balance, June 30 (E + F1e)	\$ 81,554,955	\$ 135,675,958	\$ 156,067,445
Reserve for Economic Uncertainty	\$ 26,192,933	\$ 23,601,000	\$ 22,763,159
Reservations - Other Assignments	\$ 14,368,313	\$ 12,868,313	\$ 12,868,313
Net Ending Balance- Unassigned/Unappropriated	\$ 40,993,709	\$ 99,206,644	\$ 120,435,972

Multi-Year Projections (MYP) - Restricted Summary - Includes Budget Adjustments

2022-23 Third Interim MYP Fund Balance Summary - Restricted

	2022-23 Restricted	2023-24 Restricted	2024-25 Restricted
A. Revenues			
5) Total Revenues	\$ 446,109,719	\$ 327,605,406	\$ 282,227,267
B. Expenditures			
9) Total Expenditures	\$ 476,840,895	\$ 435,224,645	\$ 381,996,377
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (30,731,176)	\$ (107,619,239)	\$ (99,769,110)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 88,735,945	\$ 92,228,600	\$ 100,928,604
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ 58,004,769	\$ (15,390,640)	\$ 1,159,494
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 67,517,001	\$ 125,521,770	\$ 110,131,131
2) Ending Balance, June 30 (E + F1e)	\$ 125,521,770	\$ 110,131,131	\$ 111,290,625

Multi-Year Projections (MYP) - Combined Summary - Includes Budget Adjustments

2022-23 Third Interim MYP Fund Balance Summary - Combined

	2022-23 Combined	2022-23 Combined	2023-24 Combined
A. Revenues			
5) Total Revenues	\$ 920,032,605	\$ 825,430,364	\$ 780,322,953
B. Expenditures			
9) Total Expenditures	\$ 867,212,755	\$ 783,715,001	\$ 755,786,972
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 52,819,850	\$ 41,715,363	\$ 24,535,981
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (5,885,000)	\$ (2,985,000)	\$ (2,985,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 46,934,850	\$ 38,730,363	\$ 21,550,981
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 160,141,876	\$ 207,076,726	\$ 245,807,088
2) Ending Balance, June 30 (E + F1e)	\$ 207,076,726	\$ 245,807,088	\$ 267,358,069

Third Interim Cash Flow - Form CASH

General Fund Beginning Cash July 1, 2023

1. \$132,904,241

General Fund Ending Cash Projection June 30, 2024

1. \$196,389,187 - Second Interim
2. \$133,047,277 - Third Interim
 - Projected 72.6 Million in Accruals pending actual spending
 - We must continue to monitor spending and cash flow with one time funds

Average Daily Attendance and the Impact to the LCFF

- Second Interim to Third Interim ADA
 - 457 ADA Decline
 - \$3M Reduction in Revenue Projection
- Net Change in Attendance P1-P2 (P - Period)
 - 761 ADA Decline
- State Allowance of using the Three Year ADA Average for LCFF is slowing, but not preventing the decline in revenue.
- *More intense data sharing, discussion, and strategy development is recommended for 2023-24*



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

OAKLAND UNIFIED SCHOOL DISTRICT

Attendance Accounting - OUSD
1000 Broadway, Suite 450, Oakland, CA 94607

Phone : (510) 879-5027

Revised 2021-0628 rev#1

School Starts: August 8, 2022
School Ends: May 25, 2023

2022-2023 STATISTICAL CALENDAR

Month	Statistical Month / Dates		Instructional Days		Report(s) Due
1	Aug. 8- Sept. 2, 2022		20		September 8, 2022
2	Sept. 5 - Sept 30, 2022		18		October 6, 2022
3	Oct. 3 - Oct. 28, 2022		19		November 3, 2022
4	Oct 31 - Nov. 25, 2022	P-1	14	71	December 1, 2022
5	Nov 28 - Jan. 6, 2023		18		▶ January 12, 2023
6	Jan. 9- Feb 3, 2023		19		February 9, 2023
7	Feb. 6 - Mar. 3, 2023		19		March 9, 2023
8	Mar. 6 - Mar 31, 2023	P-2	19	146	April 13, 2023
9	Apr 3 - Apr. 28, 2023		15		May 4, 2023
10*	May 1 - May 25, 2023	P-Annual	19		May 31, 2023
		Total	180		

*Submit Month 10 ASAP after school closes or by Wednesday, May 31st deadline



If ADA is How We Are Funded - What Do We expect to happen with associated Expenditures?

Table 2
ADA P2 vs P-1
By Site Type

z Site Lv1	z Site Lv2	SUM of P-1 ADA Mo-4	SUM of P-2 ADA Mo-8	z Change
- 1 School	1 Elem	15,810.09	15,707.72	(102.37)
1 School	2 Mid	6,255.51	6,142.76	(112.75)
1 School	3 High	8,211.49	7,674.47	(537.02)
1 School Total		30,277.08	29,524.95	(752.13)
- 2 Program	4 NPS	58.03	59.45	1.42
2 Program	5 YoungAdult	127.96	106.28	(21.68)
2 Program	6 SpEd	0.00	11.11	11.11
2 Program	7 HomeHosp	6.95	7.35	0.40
2 Program Total		192.94	184.19	(8.75)
Grand Total		30,470.02	29,709.14	(760.89)

LCFF Projection Third Interim

Oakland Unified (61259) - LCFF UPDATED FOR THIRD INTERIM	v.23.2c	4/17/2023	CY
LOCAL CONTROL FUNDING FORMULA			2022-23
LCFF ENTITLEMENT CALCULATION			
Calculation Factors	COLA & Augmentation 13.26%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 77.74%
	ADA	Base	Grade Span
	Supplemental	Concentration	Total
Grades TK-3	12,064.23	\$ 9,166	\$ 953
Grades 4-6	7,879.85	9,304	1,447
Grades 7-8	4,416.97	9,580	1,489
Grades 9-12	8,791.41	11,102	289
Subtract Necessary Small School ADA and Funding	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 323,811,663	\$14,037,928	\$ 52,528,855
NSS Allowance	-	-	-
TOTAL BASE	33,152.46	\$ 323,811,663	\$14,037,928
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)			5,724,962
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)			1,655,788
ECONOMIC RECOVERY TARGET PAYMENT			-
LCFF ENTITLEMENT			\$ 457,791,427

LCFF Projection Third Interim

Oakland Unified (61259) - FY 2022-23 TO 2026-27 - Updated with January 2 v.23.2c						CY1
LOCAL CONTROL FUNDING FORMULA						2023-24
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	<u>COLA & Augmentation</u>		<u>Base Grant Proration</u>		<u>Unduplicated Pupil Percentage</u>	
	8.13%		0.00%		79.25% 79.25%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,560.73	\$ 9,911	\$ 1,031	\$ 1,734	\$ 1,725	\$ 166,486,533
Grades 4-6	7,624.70	10,060		1,595	1,586	100,952,686
Grades 7-8	4,281.25	10,359		1,642	1,633	58,369,445
Grades 9-12	8,626.64	12,005	312	1,952	1,941	139,843,973
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 339,195,159	\$ 14,610,625	\$ 56,078,216	\$ 55,768,637	\$ 465,652,637
NSS Allowance		-	-	-	-	-
TOTAL BASE	32,093.32	\$ 339,195,159	\$ 14,610,625	\$ 56,078,216	\$ 55,768,637	\$ 465,652,637
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,190,401
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)						2,898,737
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						\$ 484,836,457

LCFF Projection Third Interim

Oakland Unified (61259) - LCFF UPDATED FOR THIRD INTERIM	v.23.2c						CY2
LOCAL CONTROL FUNDING FORMULA							2024-25
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	3.56%		0.00%		79.53% 79.53%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	10,951.97	\$ 10,264	\$ 1,067	\$ 1,802	\$ 1,807	\$ 163,622,215	
Grades 4-6	7,287.64	10,418		1,657	1,661	100,104,372	
Grades 7-8	4,104.76	10,728		1,706	1,711	58,061,509	
Grades 9-12	8,381.79	12,432	323	2,029	2,034	140,961,015	
Subtract Necessary Small School ADA and Funding		-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 336,571,932	\$ 14,393,070	\$ 55,824,494	\$ 55,959,615	\$ 462,749,111	
NSS Allowance		-				-	
TOTAL BASE	30,726.16	\$ 336,571,932	\$ 14,393,070	\$ 55,824,494	\$ 55,959,615	\$ 462,749,111	
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							6,410,779
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)							2,047,488
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF ENTITLEMENT							\$ 481,302,060

Key Takeaways, May Revise Summary, Next Steps

Key Takeaways

- Third Interim is certified as Qualified
 - Supports the end of year projection
 - Budget Adjustments for 2023-24 are included in the MYP, but budget is still in development
 - Recent Tentative Labor Agreement with OEA IS NOT included in the Third Interim
 - Impact of the Tentative Agreement will not be in the 2023-24 Adopted Budget due to the time constraints of meeting Budget Adoption timeline and TA to Agreement timeline
 - Ratification- AB1200 - Implementing the changes

Summary of Governor's May Revise

- COLA has a slight increase from 8.13% to 8.22%
- Program Reductions
 - 51% Arts, Music, & Instructional Materials Grant
 - 32% Learning Recovery Emergency Block Grant
 - Proposition 28, Arts & Music in Schools, reduced projection from \$941M to \$933M
- Program Revisions/Changes
 - Universal Meals will receive full funding
 - Expanded Learning Opportunity Program (ELOP) spending deadline is now: June 30, 2024
 - Equity Multiplier proposal remains in the budget for \$300M

NEXT STEPS

1. Submission of Third Interim to the Alameda County Office of Education (ACOE) by June 1st
2. Distribution of Third Interim to Auditors, Financial Advisors, Bond Reporting Agencies
3. Finalize Budget Development For 2023-24
4. Public Hearing 2023-24 LCAP & Budget - June 7, 2023
5. Adoption: 2023-24 LCAP & Budget - June 28, 2023

Questions/Comments



EVERY STUDENT THRIVES!



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