



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Oakland Unified School District

2019-20 Unaudited Actuals Post Mortem Summary



Presented by Lisa Grant-Dawson, Chief Business Officer

Budget & Finance Committee Meeting, November 17, 2020

Version 3

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Unaudited Actuals Summary

Description	2019-20 Unaudited Actuals		
	Unrestricted (D)	Restricted (E)	Total Fund Col D + E (F)
A. Revenues			
5) Total Revenues	398,245,991.78	185,583,670.25	583,829,662.03
B. Expenditures			
9) Total Expenditures	329,645,264.96	260,723,311.75	590,368,576.71
C. Excess (Deficiency) of Revenues Over Expenditures	68,600,726.82	(75,139,641.50)	(6,538,914.68)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	(69,604,002.95)	68,982,025.95	(621,977.00)
E. Net Increase (Decrease) in Fund Balance (C +D4)	(1,003,276.13)	(6,157,615.55)	(7,160,891.68)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	34,047,094.00	40,683,990.00	74,731,084.00
2) Ending Balance, June 30 (E + F1e)	33,043,817.87	34,526,374.45	67,570,192.32
Est Actuals Ending fund Balance >>>	28,487,127.00	37,744,796.00	66,231,923.00
	16%	-9% <<Net Change to Estimated Actuals	



The Post Mortem

- Why?
 - To understand the variances between the 2019-20 budget and Unaudited actuals to better inform how to support the 2020-21 budget for improved outcomes
- What are we saying?
 - We are not saying anything was done wrong.
 - We are learning what we can do “more right” based on our past practices.
 - Informs our priority and needs for training, professional development, and strategic and focused improvement



Net Changes in Unaudited Actuals

- Revenues - Primary Drivers of Change
 - UnRestricted - \$1.7M lower than projection
 - Lower LCFF allocation by \$2.3M
 - Increase in Mandated Cost \$500K
 - Restricted - \$5M lower from projection
 - Title I - \$4.2M
 - Title II - \$700K
 - ASES - \$500K

Net Changes in UnAudited Actuals

- UnRestricted Expenditures - Primary Drivers of Change
 - Certificated Salaries - \$2.5M lower than projection
 - **Reduced Teacher Salary Spending**
 - **Increase of \$2.6M in substitute teacher salaries**
 - Measure G \$1M allocation
 - Classified Salaries - \$150K lower than projection
 - Classified Support Salaries - \$900K below projection
 - Classified overtime - \$500K above projection

Expenditure Review

Fiscal02a

Account Summary by Object-Balance

Balances through June (12)				Fiscal Year 2019/20		
FND- RESR- Y- GOAL- FUNC- OBJT- STE- MNGR- PROG- LCAP- OPTNL	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 010 - General Fd (continued)						
010-0000-0-1110-1000-1150-	3040-1110-0103-9999 General Purpose,Tchr Sub,		212.10		212.10	
010-0000-0-1110-1000-1150-	3040-1910-0103-9999 General Purpose,Tchr Sub,				268,074.93	268,074.93-
010-0000-0-1110-1000-1150-	3050-1110-0103-9999 General Purpose,Tchr Sub,				1,382.61	1,382.61-
010-0000-0-1110-1000-1150-	3050-1910-0103-9999 General Purpose,Tchr Sub,				344,720.90	344,720.90-
010-0000-0-1110-1000-1150-	3060-1910-0103-9999 General Purpose,Tchr Sub,	169,008.00	169,008.00		181,586.72	12,578.72-
010-0000-0-1110-1000-1150-	3090-1910-0103-9999 General Purpose,Tchr Sub,				39,374.86	39,374.86-
010-0000-0-1110-1000-1150-	3100-1910-0103-9999 General Purpose,Tchr Sub,	15,517.00	15,517.00		74,104.57	58,587.57-
010-0000-0-1110-1000-1150-	3300-1910-0103-9999 General Purpose,Tchr Sub,				412.62	412.62-
010-0000-0-1110-1000-1150-	3350-1910-0103-9999 General Purpose,Tchr Sub,	40,675.00	40,675.00		32,620.33	8,054.67
010-0000-0-1110-1000-1150-	3380-1910-0103-9999 General Purpose,Tchr Sub,				22,342.15	22,342.15-
010-0000-0-1110-1000-1150-	3520-1910-0103-9999 General Purpose,Tchr Sub,				32,017.61	32,017.61-
010-0000-0-1110-1000-1150-	3530-1110-0103-9999 General Purpose,Tchr Sub,				6.15	6.15-
010-0000-0-1110-1000-1150-	3530-1910-0103-9999 General Purpose,Tchr Sub,	39,365.00	39,365.00		54,365.55	15,000.55-
010-0000-0-1110-1000-1150-	3540-1110-0401-9999 General Purpose,Tchr Sub,				1,039.81	1,039.81-
010-0000-0-1110-1000-1150-	9070-1201-0103-9999 General Purpose,Tchr Sub,		20,000.00		19,577.77	422.23
010-0000-0-1110-1000-1150-	9440-1620-9999-9999 General Purpose,Tchr Sub,	104,000.00	21,608.45		22,004.53	396.08-
010-0000-0-1110-1000-1150-	9440-9000-9999-9999 General Purpose,Tchr Sub,	2,500.00	2,500.00		1,000.00	1,500.00
010-0000-0-1110-1000-1150-	9480-1110-0208-9999 General Purpose,Tchr Sub,		2,000.00			2,000.00
010-0000-0-1110-1000-1150-	9980-1110-9999-9999 General Purpose,Tchr Sub,		99,288.00		23,710.68	75,577.32
010-0000-0-1110-1000-1150-	9980-1910-9999-9999 General Purpose,Tchr Sub,				77,051.77	77,051.77-
010-0000-0-3550-1000-1150-	3330-1110-9999-9999 General Purpose,Tchr Sub,				6,911.36	6,911.36-
Total for Org 030 and Fund General Fd		2,674,495.00	2,767,465.92	.00	5,268,395.36	2,500,929.44-

Expenditure Review

Fiscal01a

Account Object Summary-Balance

Balances through June					Fiscal Year 2019/20	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 010 - General Fd						
1100	Teachers Salary	100,583,463.00	97,443,954.63		95,666,914.11	1,777,040.52
Total for Expense accounts		100,583,463.00	97,443,954.63	.00	95,666,914.11	1,777,040.52
Total for Org 030, Fund 010 and Expense accounts		100,583,463.00	97,443,954.63	.00	95,666,914.11	1,777,040.52

Net Changes in Unaudited Actuals

- UnRestricted Expenditures - Primary Drivers of Change
 - Benefits - \$1.2M above projection
 - \$4.1M additional expense booked to Certificated Benefits to address Audit Finding 2019-007 correcting the improper accounting of Fund 67 for Health and Welfare/Non- Self-Insured activity
 - \$2M reduced spending in Classified Benefits
 - **Books and Supplies - \$1.7M below projection**
 - Textbooks - \$700K below spending
 - Office Supplies - \$500K below spending

Expenditure Review

Fiscal01a

Account Object Summary-Balance



Balances through June						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 010 - General Fd						
4100	Textbooks	37,031.00	20,077.78		16,090.90	3,986.88
4200	Books-other Than Textbooks	438,670.00	582,237.56		506,886.25	75,351.31
4300	Materials & Supplies	8,347,139.00	5,110,480.17		4,289,548.01	820,932.16
4400	Non-capitalized Equipment	633,944.00	1,846,523.50		1,691,237.52	155,285.98
Total for Expense accounts		9,456,784.00	7,559,319.01	.00	6,503,762.68	1,055,556.33
Total for Org 030, Fund 010 and Expense accounts		9,456,784.00	7,559,319.01	.00	6,503,762.68	1,055,556.33

Expenditure Review

Balances through June (12)						Fiscal Year 2018/19						
FND- RESR- Y- GOAL- FUNC- OBJT- STE- MNGR- PROG- LCAP- OPTNL						Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Fund 010 - General Fd (continued)												
010-0000-0-1110-1000-4310-						1720-1106-0103-99999	General Purpose,Office Su	24,022.00	32,609.68		29,125.98	3,483.70
010-0000-0-1110-1000-4310-						1750-1106-0103-99999	General Purpose,Office Su	11,897.00	10,466.12		1,320.00	9,146.12
010-0000-0-1110-1000-4310-						1770-1106-0103-99999	General Purpose,Office Su	23,229.00	20,227.76		16,504.11	3,723.65
010-0000-0-1110-1000-4310-						1780-1106-0103-99999	General Purpose,Office Su	25,108.00	26,335.35		25,936.84	398.51
010-0000-0-1110-1000-4310-						1790-1106-0103-99999	General Purpose,Office Su	20,169.00	9,444.05		9,407.26	36.79
010-0000-0-1110-1000-4310-						1810-1106-0103-99999	General Purpose,Office Su	12,138.00	15,038.00		21,784.90	6,746.90-
010-0000-0-1110-1000-4310-						1820-1106-0103-99999	General Purpose,Office Su	16,859.00	21,584.47		20,327.34	1,257.13
010-0000-0-1110-1000-4310-						1830-1106-0103-99999	General Purpose,Office Su	11,235.00	6,819.89		5,767.67	1,052.22
010-0000-0-1110-1000-4310-						1860-1106-0103-99999	General Purpose,Office Su	10,000.00	19,343.00		18,735.42	607.58
010-0000-0-1110-1000-4310-						1900-1106-0103-99999	General Purpose,Office Su	23,001.00	26,690.76		26,372.50	318.26
010-0000-0-1110-1000-4310-						1910-1106-0103-99999	General Purpose,Office Su	1,049.00	86.50		81.02	5.48
010-0000-0-1110-1000-4310-						1920-1106-0103-99999	General Purpose,Office Su	17,483.00	16,318.92		15,068.30	1,250.62
010-0000-0-1110-1000-4310-						1930-1106-0103-99999	General Purpose,Office Su	20,424.00	24,961.74		24,798.73	163.01
010-0000-0-1110-1000-4310-						2010-1106-0103-99999	General Purpose,Office Su	53,550.00	47,902.18		47,317.29	584.89
010-0000-0-1110-1000-4310-						2030-1106-0103-99999	General Purpose,Office Su	25,000.00	11,988.59		10,858.78	1,129.81
010-0000-0-1110-1000-4310-						2040-1106-0103-99999	General Purpose,Office Su	20,633.00	14,440.85		14,440.85	
010-0000-0-1110-1000-4310-						2060-1106-0103-99999	General Purpose,Office Su	107,137.00	24,155.00		8,663.51	15,491.49
010-0000-0-1110-1000-4310-						2100-1106-0103-99999	General Purpose,Office Su	70,944.00	101,943.48		101,355.49	587.99
010-0000-0-1110-1000-4310-						2110-1106-0103-99999	General Purpose,Office Su	86,150.00	11,413.15		4,378.50	7,034.65
010-0000-0-1110-1000-4310-						2120-1106-0103-99999	General Purpose,Office Su	49,000.00	34,294.56		33,406.88	887.68
010-0000-0-1110-1000-4310-						2130-1106-0103-99999	General Purpose,Office Su	33,009.00	17,875.19		17,480.43	394.76
010-0000-0-1110-1000-4310-						2150-1106-0103-99999	General Purpose,Office Su		29,133.00		22,860.54	6,272.46
010-0000-0-1110-1000-4310-						2170-1106-0103-99999	General Purpose,Office Su	4,944.00	7,281.00		7,741.90	460.90
010-0000-0-1110-1000-4310-						2210-1106-0103-99999	General Purpose,Office Su	38,798.00	6,519.80		5,507.80	1,012.00
010-0000-0-1110-1000-4310-						2240-1106-0103-99999	General Purpose,Office Su	31,197.00	10,421.24		9,985.66	435.58
010-0000-0-1110-1000-4310-						2260-1106-0103-99999	General Purpose,Office Su	11,842.00	5,667.99		5,268.97	399.02
010-0000-0-1110-1000-4310-						2280-1106-0103-99999	General Purpose,Office Su	34,479.00	38,023.00		36,086.51	1,936.49
010-0000-0-1110-1000-4310-						2320-1106-0103-99999	General Purpose,Office Su	29,968.00				
010-0000-0-1110-1000-4310-						2350-1106-0103-99999	General Purpose,Office Su	20,148.00	9,760.50		8,818.48	942.02
010-0000-0-1110-1000-4310-						2360-1106-0103-99999	General Purpose,Office Su	40,087.00	22,246.66		21,306.68	939.98
010-0000-0-1110-1000-4310-						3010-1106-0103-99999	General Purpose,Office Su	78,319.00	22,989.00		20,114.14	2,874.86
010-0000-0-1110-1000-4310-						3020-1106-0103-99999	General Purpose,Office Su	101,296.00	50,548.55		47,733.61	2,814.94
010-0000-0-1110-1000-4310-						3040-1106-0103-99999	General Purpose,Office Su	15,980.00	27,861.95		26,881.21	980.74
010-0000-0-1110-1000-4310-						3050-1106-0103-99999	General Purpose,Office Su	100,000.00	71,383.40		47,738.94	23,644.46
Selection Grouped by Account Type, Filtered by User Permissions												
ESCAPE ONLINE												

Selection Grouped by Account Type, Filtered by User Permissions

ESCAPE ONLINE

Net Changes in Unaudited Actuals

- UnRestricted Expenditures - Primary Drivers of Change
 - Services and Operating Expenditures - \$2.3M below projection
 - Consultants/Professional Services - \$1.2M
 - Licensing Fees - \$400K
 - Telephone - \$400K
 - Contributions - Net decrease from projection of \$1.3M
 - \$1.3M increase in Special Ed Contribution
 - Offset by increase of \$2.7M in Community Redevelopment proceeds

Net Changes in Unaudited Actuals

- Restricted Expenditures - Primary Drivers of Change
 - **Certificated Salaries - \$1.1M lower than projection**
 - **Reduced Spending in Teacher and Pupil Support Salaries**
 - Classified Salaries - \$1.5M lower than projection
 - **\$1.1M Administrator & Supervisor Salaries**
 - \$200K overtime expenditures
 - Benefits - \$3.4M Above projections, though salary expenses are lower
 - GASB 68 requirement to make the STRS On-behalf Entry
 - Resource 7690 - \$4.9M entry

Expenditure Review

Fiscal01a

Account Object Summary-Balance

Balances through June						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 010 - General Fd, Resource 6386 - Green Cpa						
1100	Teachers Salary		84,636.77		55,768.55	28,868.22
	Total for Resource 6386 and Expense accounts	.00	84,636.77	.00	55,768.55	28,868.22
Fund 010 - General Fd, Resource 6387 - Cte Incentive G						
1100	Teachers Salary		282,494.88		214,069.84	68,425.04
	Total for Resource 6387 and Expense accounts	.00	282,494.88	.00	214,069.84	68,425.04
Fund 010 - General Fd, Resource 6388 - SWP						
1100	Teachers Salary		162,707.00		122,986.95	39,720.05
	Total for Resource 6388 and Expense accounts	.00	162,707.00	.00	122,986.95	39,720.05
Fund 010 - General Fd, Resource 6500 - Spec Education						
1100	Teachers Salary	29,406,569.00	28,169,784.00		29,100,365.61	930,581.61-
	Total for Resource 6500 and Expense accounts	29,406,569.00	28,169,784.00	.00	29,100,365.61	930,581.61-
Fund 010 - General Fd, Resource 6695 - Tupe-prop 56						
1100	Teachers Salary		6,000.00		5,967.50	32.50
	Total for Resource 6695 and Expense accounts	.00	6,000.00	.00	5,967.50	32.50
Fund 010 - General Fd, Resource 7085 - Prop 47 - Lcssp						
1100	Teachers Salary		31,240.19		16,369.82	14,870.37
	Total for Resource 7085 and Expense accounts	.00	31,240.19	.00	16,369.82	14,870.37
Fund 010 - General Fd, Resource 7220 - Partacad Progra						
1100	Teachers Salary	185,725.00	212,879.69		173,251.80	39,627.89
	Total for Resource 7220 and Expense accounts	185,725.00	212,879.69	.00	173,251.80	39,627.89

Expenditure Review

Fiscal01a		Account Object Summary-Balance				
Balances through June		Fiscal Year 2019/20				
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 010 - General Fd, Resource 3010 - lsa-I Basic Li						
2300	Supv&Adm Salaries	1,373,373.00	915,848.51		802,256.74	113,591.77
	Total for Resource 3010 and Expense accounts	1,373,373.00	915,848.51	.00	802,256.74	113,591.77
Fund 010 - General Fd, Resource 3180 - Schl Imprv Gran						
2300	Supv&Adm Salaries	590,565.00	781,720.78		750,978.63	30,742.15
	Total for Resource 3180 and Expense accounts	590,565.00	781,720.78	.00	750,978.63	30,742.15
Fund 010 - General Fd, Resource 4035 - T2a Tchr Qualit						
2300	Supv&Adm Salaries	306,625.00	189,664.60		189,502.50	162.10
	Total for Resource 4035 and Expense accounts	306,625.00	189,664.60	.00	189,502.50	162.10
Fund 010 - General Fd, Resource 4050 - Ca Math/sci Par						
2300	Supv&Adm Salaries		60,000.00		15,717.50	44,282.50
	Total for Resource 4050 and Expense accounts	.00	60,000.00	.00	15,717.50	44,282.50
Fund 010 - General Fd, Resource 4124 - T Iv 21st Cntry						
2300	Supv&Adm Salaries	170,360.00	154,402.24		130,650.43	23,751.81
	Total for Resource 4124 and Expense accounts	170,360.00	154,402.24	.00	130,650.43	23,751.81
Fund 010 - General Fd, Resource 4203 - Title 3 Lep Stu						
2300	Supv&Adm Salaries	63,054.00	16,312.00		15,329.36	982.64
	Total for Resource 4203 and Expense accounts	63,054.00	16,312.00	.00	15,329.36	982.64
Fund 010 - General Fd, Resource 5640 - Medi-cal Billin						
2300	Supv&Adm Salaries	225,725.00	210,958.00		184,513.53	26,444.47
	Total for Resource 5640 and Expense accounts	225,725.00	210,958.00	.00	184,513.53	26,444.47
Fund 010 - General Fd, Resource 5810 - Other Federal						
2300	Supv&Adm Salaries	41,083.00	39,505.00		39,504.70	.30
	Total for Resource 5810 and Expense accounts	41,083.00	39,505.00	.00	39,504.70	.30
Fund 010 - General Fd, Resource 5844 - Healthy Teens						
2300	Supv&Adm Salaries	102,608.00	109,227.00		108,725.88	501.12
	Total for Resource 5844 and Expense accounts	102,608.00	109,227.00	.00	108,725.88	501.12
Fund 010 - General Fd, Resource 5848 - Fscommunityschl						
2300	Supv&Adm Salaries	48,700.00	52,755.00		49,004.80	3,750.20
	Total for Resource 5848 and Expense accounts	48,700.00	52,755.00	.00	49,004.80	3,750.20

Net Changes in Unaudited Actuals

- Restricted Expenditures - Primary Drivers of Change
 - Books and Supplies - \$500K below projections
 - Title IIA - \$435K Budgeted, no expenditures
 - Anticipate spending in 2020-21
 - Services and Operating Expenditures - \$2.4M below projection
 - Reduced spending in Consultant, Conferences, & Professional Services

Key Outcomes

- Our tendencies in budget management by resource and site require immediate change
 - Budgets should be balanced more timely
 - Negative and positive adjustments should be addressed to more accurately project outcomes
 - Each negative overspend was supported by a positive underspend, yet neither correlated to the other
 - The ability to see these trends more clearly was supported by the budget and accounting modifications in 2019-20
- We have already begun a revised process of business partnership with sites and departments.
 - Training and development of staff and budget owners is essential

Community Schools, Thriving Students



Questions?



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