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Enactment Date	10/13/2021 CJH



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
Joshua Daniels, Chief Governance Officer

Board Meeting Date October 13, 2021

Subject District's Response to Alameda County Office of Education Conditional Approval of Adopted Budget1-22

Ask of the Board Review the District's responses regarding the notification from the Alameda County Officer of Education of a conditional approval of the District's FY 2021-22 Adopted Budget; and Adopt Resolution 2122-0036 – Response to Requests from Alameda County Office of Education's Conditional Approval of OUSD FY 2021-22 Adopted Budget

Background The District adopted its 2021-22 Budget on June 30, 2021 and submitted it to the Alameda County Office of Education (ACOE) on July 1, 2021. The ACOE completed its review and conditionally approved the 2021-22 Adopted Budget pending receipt and review of four items. After receiving and reviewing the Board's response as initially provided by Staff, the ACOE will make a final decision regarding the adopted budget by November 8, 2021.

It should be noted that the District's first available opportunity to provide this response to the Governing was at its regularly scheduled meeting on October 13, 2021, which is after the statutory deadline for responses by October 8, 2021.

Discussion The items requested by the ACOE as follows:

- 1. The District shall work with the Fiscal Oversight Trustee (Trustee) to review ACOE's internal calculations and assessment outlined in this letter to determine if there are any anomalies unknown to ACOE that may alter the MYP calculation, as well as account for all pending liabilities, settlements, etc. since budget**

adoption, that could impact the District's current and multi-year projections. The results of this fiscal assessment shall be submitted to ACOE by October 8, 2021.

- a. The District's Chief Business Officer, Lisa Grant-Dawson, met with the Fiscal Oversight Trustee to review ACOE's calculations on October 5, 2021, and provided the District's analysis with notes to the Fiscal Oversight Trustee that evening. This was the last of three meetings regarding the Conditional Approval letter, with the prior two meetings occurring on September 21, 2021 and September 29, 2021.

To respond to this request, the District added a new tab to the spreadsheet provided reconciling the County's calculations to the District's MYP calculations without COVID dollars for both Unrestricted and Restricted Funds and provided the following adjustments to what was reported as a \$93M deficit in the third year of the projection. In the District's review, \$126M of the Elementary and Secondary School Emergency Relief (ESSER) Fund III was not deducted from the 2022-23 and 2023-24 as modeled by the District's [2021-22 Adopted Budget](#). The County also added the 2021-22 one-time Bridge investment back into the 2022-23 and 2023-24 (out) years. However, the Board adopted Resolution No. [21-0949](#), which directed that reductions will occur, specifically to all positions included in these one-time COVID funds with the one-time Bridge Plan in the Out years. The District is providing the County with said reconciliation for their review. The District also eliminated the recent LCFF adjustment of Supplemental and Concentration funding as it was not modeled in the District's Adopted budget to align to the District's MYP Model, without COVID resources, that was included in its Executive Summary with the Adopted Budget. The Documents are attached to this Letter and the District is reporting a \$54.9M balance after its adjustments

- b. As it relates to the B side of this request, the District is unclear and concerned about the County's request for an update regarding the District's responses provided in the Adopted budget as summarized in the Criteria and Standards and certified by the Superintendent, Chief Business Officer, and Governing Board President without specifying what "pending liabilities, settlements, etc. since budget adoption, that could impact the District's current and multi-year projections" are being referred to. Though the District had an opportunity to review a draft of this letter and requested clarity, this item remained in the clause and is imperative that the District receive a response.

The District is affirming to the Alameda County of Office, the Governing Board, as well as reaffirming what has been stated on the recent draft and developing final Preliminary Official Statement of its pending sale of Series 2021 for the Measure Y Bond, **that there are no "pending liabilities, settlements, etc. since budget adoption, that could impact the District's current and multi-year projections."** Though perhaps not intended, the District's concern stems not from the question posed, but the timing of the question and its alignment to a Conditional Approval of its 2021-22 Adopted budget. We seek to not raise concern from District stakeholders,

including credit agencies and potential investors and create an unmerited inference that the District did not disclose any pertinent information that could impact its financial standing. If the County is aware of any such matters of concern, we ask that the District be informed accordingly. Commonly such changes in status would be communicated at each interim financial report; however, the District always has the ability to note such changes as the District has regular and routine semi-monthly meetings with the ACOE.

2. The District shall meet regularly with the Trustee to demonstrate the District's progress in meeting its timeline for implementation of its fiscal solvency plan and the needed ongoing budget-balancing solutions based on the analysis from item 1 above.

- a. This item is noted as a requirement to meet with the Trustee regularly to demonstrate progress in the fiscal solvency plan, which the District has formally adopted as its Fiscal Sustainability Plan in February 2021. The District is unclear as to why this item as well is noted as an element of its Conditional Approval; however, it is again important to note that the District has had regular and routine meetings with its immediate past Trustee and its current Trustee and has not been present and participatory in such meetings. These meetings not only include weekly meetings with the District Superintendent, Chief Governance Officer, and Chief Business Officer, semi-monthly meetings with other staff members, and monthly joint meetings.

The District's concern in its response and what it seeks to clarify is that the District has and will continue to meet with the Trustee on matters as such and the inclusion of this request of the conditional approval can again, create an unmerited perception that the District does not nor has not meet with not only the Trustee, but County constituents consistently.

In light of providing framework for the District's meeting cycle, the District has met with the Trustee, has provided updates and analysis to the Trustee prior to and as provided to the Governing Board for review, and will continue to do so.

3. Resolution No. 2021-0128 Advancing District's Citywide Plan Work outlined specific action steps the district would take to address facilities and/ or budget reductions. If no further action is taken on school facilities in September 2021, Resolution 2021-0128 sets October 2021 as the timeline to address budget reductions. In reviewing the newly proposed Resolution No. 2122-0128C - Postponing Blueprint Cohort 3 Decision to Fall 2022, it is uncertain if budget

reductions will be approved in October 2021 or if the OUSD Superintendent will move forward with addressing facilities should budget reductions not occur in October 2021.

By September 23, 2021, ACOE is requiring the Governing Board to submit in writing the status of Resolution 2021-0128 and address if the following section of the resolution will be adhered to: "...Should the Board vote against a proposed merger or closure, the Board must approve a resolution (by October 2021) identifying reductions in ongoing General Fund expenditures for 2022-23 that amount to at least the estimated ongoing net savings from that merger or closure; the Superintendent shall implement any mergers and/or closures as proposed unless and until the Board passes such a resolution..."

- a. On September 23, 2021, Chief Governance Officer, Joshua Daniels submitted in writing, the status of Resolution 2021-0128 inclusive of all other elements requested.

4. In order to address the structural deficit projected in the MYP in fiscal years 2022-23 and 2023-24, the District shall provide a list of board-approved expenditure reductions or ongoing budget-balancing solutions ensuring clear, transparent actions, as the OUSD board upholds its fiduciary responsibility. ACOE will only accept identified items of action and a corresponding timeline.
 1. By October 5, 2021, the District shall provide the Trustee with a status update on the District's progress toward meeting this goal.
 2. By October 8, 2021, the Trustee shall report to ACOE on the status of the District's draft list of proposed expenditures and whether this District's plan seems attainable in ensuring fiscal solvency.
 3. The District shall provide this Board-approved list to ACOE with the District's First Interim Report on or before December 15, 2021.

- a. As noted in responses one and two above, the District staff has met with the County Trustee in several forums and with the CBO, Lisa Grant-Dawson, specifically on October 5, 2021 discussed the status update of the reduction and budget balancing solutions. The review included the District Budget Options and Bridge Plan, draft Citywide Plan Options developed in lieu of any decision regarding the Citywide Plan. Ms. Grant-Dawson did inform the Trustee of the December proposed deadlines to identify and analyze the items on the Budget Option and Bridge plan by December, but noted that there was no specific action in the resolution to provide a Board Approved list to the ACOE. This item will stand as the outstanding item for the District to complete as part of the Conditional Approval of the District's 2021-22 Budget.

Recommendation

It is recommended that the Governing Board review the District's responses to requests from Alameda County Office of Education's conditional approval of OUSD FY 2021-22 Adopted Budget; and Adopt Resolution No. 2122-0036 - Response to Requests from Alameda County Office of Education's Conditional Approval of OUSD FY 2021-22 Adopted Budget.

Attachments(s)

- Resolution No. 2122-0036
- Oakland USD FY 2021-22 Adp Budg MYP Analysis – OUSD Response
- Conditional Budget Approval Letter – OUSD Response to Item #3

- OUSD 2021-22 Budget Board Letter – Final
- 21-0949 District's Revised 2021-2022 Budget Reduction Options and Bridge Plan for Fiscal Year 2021-2022 Budget
- 21-1645 Approved Board Member Adopted Budget 2021-22 (SACS)
- OUSD Response to 2021-22 Adopted Budget Conditional Approval Letter 10.8.2021

**RESOLUTION
OF THE BOARD OF EDUCATION
OF THE OAKLAND UNIFIED SCHOOL DISTRICT
Resolution No. 2122-0036
Response to Requests from the Alameda County Office
Of Education's Conditional Approval of the Oakland Unified
School District's Fiscal Year 2021-22 Adopted Budget**

WHEREAS, the Oakland Unified School District ("OUSD") adopted its Fiscal Year 2021-22 Budget on June 30, 2021;

WHEREAS, the Alameda County Office of Education ("ACOE") conditionally approved the FY 2021-22 Budget for OUSD in a letter dated September 15, 2021 and requested four items to complete their review by November 8, 2021. The letter is appended to this Resolution;

WHEREAS, OUSD staff have answered each question and executed each action as requested and has only one remaining item noted as Item 4.3 due December 15, 2021: The District shall provide a Board-approved list to ACOE with the District's First Interim Report on or before December 15, 2021; and

WHEREAS, the Board has reviewed the September 15, 2021 letter from ACOE as required by Education Code section 42127(d)(3).

NOW, THEREFORE, BE IT RESOLVED, in fulfillment of its obligations under Education Code section 42127(d)(3), the Board directs the Superintendent or designee to send, as soon as possible, this Resolution and the related documents as the Board's official response to ACOE's September 15, 2021 letter.

Passed by the following vote this 13th day of October, 2021:

Passed by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Aimee Eng, Gary Yee, Mike Hutchinson, Clifford Thompson, Vice President Benjamin "Sam" Davis

NOES: None

ABSTAINED: VanCedric Williams

RECUSE: None

ABSENT: Student Director Samantha Pal, Student Director Natalie Gallegos Chavez, President Shanthi Gonzales

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 8th Day of September, 2021.


Legislative File	
File ID Number:	21-1685
Introduction Date:	10/13/2021
Enactment Number:	21-2556
Enactment Date:	10/13/2021 CJH
By:	

OAKLAND UNIFIED SCHOOL DISTRICT



10/14/2021

Shanthi Gonzales
President, Board of Education



10/14/2021

Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

Resolution No. 2021-0259



Alameda County Office of Education

L. K. Monroe Superintendent of Schools

September 15, 2021

Shanthi Gonzales, President
Board of Education
Oakland Unified School District
1000 Broadway, Suite 680
Oakland, CA 94607

RE: 2021-22 Local Control and Accountability Plan & Adopted Budget Review

Dear President Gonzales:

In accordance with Education Code (EC) Sections 42127 and 52070, the Alameda County Office of Education (ACOE) has reviewed the 2021-22 Local Control and Accountability Plan (LCAP) and Adopted Budget of the Oakland Unified School District (OUSD or District). By statute, the Adopted Budget review must be completed by September 15 of each year, and the LCAP review must be completed by October 8. Based on our review, both the 2021-22 LCAP and Adopted Budget of the OUSD have been **conditionally approved**.

Local Control and Accountability Plan

With regard to our review of the District's LCAP, the Education Code requires the County Superintendent of Schools to approve the LCAP or annual update to the LCAP (Annual Update) for each school district after determining all of the following:

- The LCAP or Annual Update adheres to the template adopted by the State Board of Education (SBE).
- The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP.
- The LCAP or Annual Update adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated students pursuant to EC Sections 42238.02 and 42238.03.

Based on our review of the District's 2021-22 LCAP, we have determined that the District is in compliance with the above criteria.

Adopted Budget

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

the following:

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

ACOE determined that the District's 2020-21 Adopted Budget and Multi-Year Budget Projection (MYP) complies with the required criteria. However, there is an underlying concern with the MYP and additional action will be required from OUSD to ensure the District's financial plan addresses its multi-year financial commitments. The following analysis highlights the scope of the review that led to this conclusion.

While OUSD appears able to maintain the reserve for economic uncertainty (REU) for the current and subsequent fiscal years, the District's fiscal solvency is completely reliant upon one-time funding that is set to expire.

OUSD's Multi-Year Budget Projections

The District's projections as of 2021-22 Adopted Budget indicate the 2% reserve for economic uncertainties (REU) will be met for the current and subsequent fiscal years. These projections include reductions to the General Fund's expenditures of at least \$20.4 million in 2022-23 in the following categories:

- \$3.5 million of on-going reductions in Unrestricted Certificated Salaries, as outlined in Board Resolution No. 2021-0254 and the District's MYP.
- \$15.3 million in Restricted Certificated Salaries and \$1.6 million in Restricted Classified Salaries, and associated benefits with the expiration of one-time funding from the Elementary and Secondary Emergency Relief (ESSER) resources and Assembly Bill No. 1840.

While the current outlook for the 2021-22 State Budget provides some fiscal relief for LEAs across the state, much of the recent funding provided to school districts are one-time in nature to assist LEAs with the effects of the pandemic on safety and student learning. ACOE encourages all districts to ensure one-time funds are not used for ongoing expenditures.

At 2020-21 Second Interim, OUSD projected combined unidentified reductions totaling \$61.8 million in fiscal years 2021-22 through 2022-23. With the addition of the one-time COVID-19 relief funding totaling approximately \$280 million and the recent one-time AB 1840 apportionment of \$16 million to the Unrestricted General Fund, the District's deficits were concealed. The District was only able to meet its minimum reserve requirement while deferring reductions to the out years with its "Bridge Plan" in fiscal year 2020-21 using one-time funding sources.

ACOE's Multi-year Budget Projections

The short-term funding solutions allowed the District to present a positive budget; however, ACOE would like to draw attention to the impact these one-time AB1840, ESSER and COVID dollars have at concealing OUSD's fiscal solvency. Based on ACOE's analysis, with the removal of these one-time funds and the associated COVID expenditures in 2020-21 through 2023-24, ACOE sees a very different picture. It is important to note that OUSD applied \$65 million in 2020-21 for COVID relief, which helped to increase the District's beginning fund balance in 2021-22.

If not for one-time funding solutions, the District would very likely have a negative ending fund balance and REU in fiscal years 2022-23 and 2023-24. See the table below for the Combined General Fund:

<u>ACOE Recalculations (Without One-Time Funding)</u>			
	2021-22	2022-23	2023-24
Revenues	603,676,467	602,575,990	612,325,882
Add: LCFF Adj	5,482,875	6,831,608	6,656,438
Total Revenues	609,159,342	609,407,598	618,982,320
Expenditures	691,846,493	677,042,783	684,405,058
Less: COVID-19 Expenditures	86,929,816		
Adjusted for unidentified positions		15,304,283	15,304,283
Adjusted for unidentified positions		1,648,613	1,648,613
Adjusted for unidentified positions		3,471,982	3,471,982
Total Expenditures	604,916,677	697,467,661	704,829,936
Surplus/Deficit	4,242,665	(88,060,063)	(85,847,616)
BFB	76,535,764	80,778,429	(7,281,634)
EFB	80,778,429	(7,281,634)	(93,129,250)
Less: Restricted			
Less: Other Revolving Fund	150,000	150,000	150,000
Total Available EFB	80,628,429	(7,431,634)	(93,279,250)
2% REU	12,098,334	13,949,353	14,096,599
Total Reserves	13.33%	-1.07%	-13.23%

While short-term funding solutions offer one-time relief, OUSD's structural deficit must be addressed. ACOE acknowledges the Board's and District's leadership efforts in presenting the

one-time investments and solutions that address the deficit in the near future. ACOE also acknowledges the Board's commitment with Board Resolution No. 2021-0254 "to reduce every position funded by one-time funds" and to find and approve "additional budget-balancing solutions for the subsequent two fiscal years (2022-23 and 2023-24) to ensure the long-term fiscal solvency of the District." However, there is a time-sensitive need for the District to identify specific budget reductions and develop fiscal course corrections that will maintain OUSD's fiscal stability. Delaying the implementation of corrective budget solutions will limit the District's ability to make the critical decisions necessary for fiscal solvency. While Resolution No. 2021-0254 acknowledges that there are issues, it is insufficient to address the District's long-term fiscal stabilization.

Enrollment, Average Daily Attendance (ADA), and Staffing

As communicated throughout the 2020-21 fiscal year, OUSD continues to project declining enrollment for 2021-22 through 2023-24. However, staffing projections, as reported in the Criteria and Standards, have been noted to increase from 2020-21 to 2021-22 and remain constant for 2022-23 and 2023-24, despite the District's declining enrollment trend. Furthermore, when ACOE reviews the District's Certificated and Classified combined expenditures in its 2018-19 Unaudited Actuals with the District's current 2020-21 Unaudited Actuals' presentation, Certificated and Classified Salaries (not including benefits) have increased from \$285.2 million in 2018-19 to \$325.5 million in 2020-21. With countywide enrollment declines projected beyond most districts' Adopted Budget assumptions, OUSD must closely monitor its student enrollment and swiftly adjust its budget and staffing accordingly as it strategically plans for the future ahead.

With the 2020-21 pandemic related "hold-harmless" provision for ADA expiring, and with the cumulative impact of two years of declining enrollment, OUSD is faced with a substantial drop in the District's revenue in 2022-23. Adding further concern, based on ACOE's preliminary review of OUSD's Unaudited Actuals, the District's Unrestricted General Fund balance has decreased from its projected \$71 million at Estimated Actuals, to \$60.4 million at Unaudited Actuals. This drop is without the District reserving any funds for its Health Benefits Governing Board (HBGB) liability as reflected in the District's Audit Report.

Blueprint for Quality Schools Progress

During the 2018-19 and 2019-20 fiscal years, OUSD made progress towards achieving a more sustainable number of schools in order to improve the District's fiscal health and school quality. Based on the District's May 27, 2020 Board presentation, this work has helped OUSD realize \$3 million in cost savings. However, as conveyed in ACOE's prior correspondence, the same presentation also projected that reducing the number of "unsustainably-sized schools" could save the District as much as \$15 million annually. This area of focus should continue to be part of the District's considerations including timelines for any actions that the District will take.

The Board of Education adopted Resolution No.2021-0128, Advancing Citywide Plan Work in December of 2020, addressing Board Policy 6006, "Quality School Development: Community of Schools," the Citywide Plan outlined five areas of work in its strategic plan to address issues of

quality, equity, and sustainability within the District. While the Board's intent per the resolution was to continue with a robust, rigorous, and thoughtful engagement process to improve facilities and ensure OUSD's resources were best directed to the students within its community, these discussions have been postponed since last fall. The resolution set specific timelines for the District to meet certain milestones in addressing enrollment declines, fiscal stability and district size. To date, there has been no further movement in this area with the exception of a newly proposed resolution that proposes to further delay the District's facilities progress for one year. With the underlying fiscal condition of the District, ACOE recommends the associated action outlined in the current resolution not be delayed.

In summary, despite the considerable difficulty of these decisions, as enrollment continues to decline and one-time stabilization funds cease, it is imperative that OUSD continue with urgency and implement action plans that support fiscal sustainability and improved school quality in the 2021-22 fiscal year.

Conditional Approval of the Adopted Budget

The District must develop a short and long-term financial plan based on varying economic assumptions, most notably addressing enrollment volatility. OUSD will be required to implement these plans with fidelity to ensure fiscal solvency during these unprecedented times. Timely and extensive expenditure reductions and other budget-balancing solutions must remain a continued priority, as districts across the state adapt to a new learning environment and work to support its students and staff during the ongoing global pandemic.

We are conditionally approving the District's 2021-22 Adopted Budget, pending receipt and analysis of the following items:

1. The District shall work with the Fiscal Oversight Trustee (Trustee) to review ACOE's internal calculations and assessment outlined in this letter to determine if there are any anomalies unknown to ACOE that may alter the MYP calculation, as well as account for all pending liabilities, settlements, etc. since budget adoption, that could impact the District's current and multi-year projections. The results of this fiscal assessment shall be submitted to ACOE by October 8, 2021.
2. The District shall meet regularly with the Trustee to demonstrate the District's progress in meeting its timeline for implementation of its fiscal solvency plan and the needed ongoing budget-balancing solutions based on the analysis from item 1 above.
3. Resolution No. 2021-0128 Advancing District's Citywide Plan Work outlined specific action steps the district would take to address facilities and/ or budget reductions. If no further action is taken on school facilities in September 2021, Resolution 2021-0128 sets October 2021 as the timeline to address budget reductions. In reviewing the newly

proposed Resolution No. 2122-0128C - Postponing Blueprint Cohort 3 Decision to Fall 2022, it is uncertain if budget reductions will be approved in October 2021 or if the OUSD Superintendent will move forward with addressing facilities should budget reductions not occur in October 2021.

By September 23, 2021, ACOE is requiring the Governing Board to submit in writing the status of Resolution 2021-0128 and address if the following section of the resolution will be adhered to:

“...Should the Board vote against a proposed merger or closure, the Board must approve a resolution (by October 2021) identifying reductions in ongoing General Fund expenditures for 2022-23 that amount to at least the estimated ongoing net savings from that merger or closure; the Superintendent shall implement any mergers and/or closures as proposed unless and until the Board passes such a resolution...”

4. In order to address the structural deficit projected in the MYP in fiscal years 2022-23 and 2023-24, the District shall provide a list of board-approved expenditure reductions or ongoing budget-balancing solutions ensuring clear, transparent actions, as the OUSD board upholds its fiduciary responsibility. ACOE will only accept identified items of action and a corresponding timeline.
 1. By October 5, 2021, the District shall provide the Trustee with a status update on the District's progress toward meeting this goal.
 2. By October 8, 2021, the Trustee shall report to ACOE on the status of the District's draft list of proposed expenditures and whether this District's plan seems attainable in ensuring fiscal solvency.
 3. The District shall provide this Board-approved list to ACOE with the District's First Interim Report on or before December 15, 2021.

In accordance with EC Section 42127(d)(3), on or before October 8, the Board shall review and respond to the recommendations of the County Superintendent of Schools at a regular meeting of the Board. The response shall include any revisions to the Adopted Budget and other proposed actions to be taken as a result of those recommendations.

ACOE will conduct a review of all the items listed above and will make a final determination regarding the Adopted Budget by the statutory deadline of November 8.

We want to acknowledge and express our appreciation to the District staff, the Board, and the community for their continued diligence and hard work. We look forward to our continued

collaboration as we strive to ensure the ongoing fiscal stability of the District in service of the educational success of all Oakland's students.

If you have any questions or concerns regarding our review process, please feel free to call me at (510) 670-4140.

Sincerely,



L. K. Monroe
Alameda County Superintendent of Schools

cc: Board of Education, Oakland USD
Dr. Kyla Johnson-Trammell, Superintendent, Oakland USD
Lisa Grant-Dawson, Chief Business Official, Oakland USD
Tony Thurmond, State Superintendent of Public Instruction, CDE
Michael H. Fine, Fiscal Crisis and Management Assistance Team
Luz Cázares, Fiscal Oversight Trustee
Dr. Candi Clark, Associate Superintendent of Business Services, ACOE
Dr. Ingrid Laniez Roberson, Acting Associate Superintendent of District & School Support, ACOE
Shirene Moreira, Chief of District Business and Advisory Services, ACOE
Natalie Cardaniuc, Director II, District Advisory Services, ACOE

October 8, 2021

L. K. Monroe, Superintendent of Schools
Alameda County Office of Education
313 W. Winton Avenue
Hayward, CA 94544-1136

Dear Superintendent Monroe:

RE: Response to Alameda County Office of Education Conditional Approval of 2021-22 Adopted Budget

The District is in receipt of your letter to the Governing Board dated September 15, 2021 noting your conditional approval of our 2021-22 Adopted Budget. This response is being provided to you, in advance of the submission to the Board of this response. It should be noted that the District's first available opportunity to provide this response to the Governing was at its regularly scheduled meeting on October 13, 2021, which is after the statutory deadline for responses by October 8, 2021.

The items requested per your letter for the District to address were as follows:

1. The District shall work with the Fiscal Oversight Trustee (Trustee) to review ACOE's internal calculations and assessment outlined in this letter to determine if there are any anomalies unknown to ACOE that may alter the MYP calculation, as well as account for all pending liabilities, settlements, etc. since budget adoption, that could impact the District's current and multi-year projections. The results of this fiscal assessment shall be submitted to ACOE by October 8, 2021.

The District's Chief Business Officer, Lisa Grant-Dawson, met with the Fiscal Oversight Trustee to review ACOE's calculations, provided the District's analysis with notes to the Fiscal Oversight Trustee the evening of October 5, 2021 after the last of three meetings regarding the Conditional Approval letter, with the prior two meetings occurring on September 21, 2021 and September 29, 2021.

To respond to this request, the District added a new tab to the spreadsheet provided reconciling the County's calculations to the District's MYP calculations without COVID dollars for both Unrestricted and Restricted Funds and provided the following adjustments to what was reported as a \$93M deficit in the third year of the projection. In the District's review, \$126M of the



Elementary and Secondary School Emergency Relief (ESSER) Fund III was not deducted from the 2022-23 and 2023-24 as modeled by the District's 2021-22 Adopted Budget. The County also added the 2021-22 one-time Bridge investment back into the 2022-23 and 2023-24 (out) years, where the Board adopted resolution 21-0949 noting that reductions will occur, specifically to all positions included in these one-time COVID funds with the one-time Bridge Plan in the Out years. The District is providing the County with said reconciliation for their review. The District also eliminated the recent LCFF adjustment of Supplemental and Concentration funding as it was not modeled in the District's Adopted budget to align to the District's MYP Model, without COVID resources, that was included in its Executive Summary with the Adopted Budget. The Documents are attached to this Letter and the District is reporting a \$54.9M balance after its adjustments.

As it relates to the "B" side of this request, the District is unclear and concerned about the County's request for an update regarding the District's responses provided in the Adopted budget as summarized in the Criteria and Standards and certified by the Superintendent, Chief Business Officer, and Governing Board President without specificity of what "pending liabilities, settlements, etc. since budget adoption, that could impact the District's current and multi-year projections" are being referred to? Though the District had an opportunity to review a draft of this letter and request clarity, this item remained in the clause and is imperative that we provide a response.

The District is affirming to the Alameda County of Office, the Governing Board, as well as re-affirming what has been stated on our recent draft and developing final Preliminary Official Statement of its pending sale of Series 2021 for the Measure Y Bond, that there are no "pending liabilities, settlements, etc. since budget adoption, that could impact the District's current and multi-year projections." Though perhaps not intended, the District's concern stems not from the question posed, but the timing of the question and its alignment to a Conditional Approval of its 2021-22 Adopted budget. We seek to not raise concern from District stakeholders, including credit agencies and potential investors and create an unmerited inference that the District did not disclose any pertinent information that could impact its financial standing. If the County is aware of any such matters of concern, we ask that the District be informed accordingly. Commonly such changes in status would be communicated at each interim financial report; however, the District always has the ability to note such changes as the District has regular and routine semi-monthly meetings with the ACOE.

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This item is noted as a requirement to meet with the Trustee regularly to demonstrate progress in the fiscal solvency plan, which the District has formally adopted as its Fiscal Sustainability Plan in February 2021. The District is unclear as to why this item as well is noted as an element of its Conditional Approval; however, it is again important to note that the District has had regular and routine meetings with its immediate past Trustee and its current Trustee and has not been resistant to such meetings. These meetings not only include in the current state weekly meetings with the District Superintendent, Chief Governance, and Chief Business Officer, semi-monthly meetings with other staff members, and monthly joint meetings.

The District's concern in its response and what it seeks to provide in clarity is that the District has and will continue to meet with the Trustee on matters as such and the inclusion of this request of the conditional approval can again, create an unmerited perception that the District does not nor has not meet with not only the Trustee, but County constituents consistently.

In light of providing framework for the District's meeting cycle, the District has met with the Trustee, has provided updates and analysis to the Trustee prior to and as provided to the Governing Board for review, and will continue to do so.

3. Resolution No. 2021-0128 Advancing District's Citywide Plan Work outlined specific action steps the district would take to address facilities and/ or budget reductions. If no further action is taken on school facilities in September 2021, Resolution 2021-0128 sets October 2021 as the timeline to address budget reductions. In reviewing the newly proposed Resolution No. 2122-0128C - Postponing Blueprint Cohort 3 Decision to Fall 2022, it is uncertain if budget reductions will be approved in October 2021 or if the OUSD Superintendent will move forward with addressing facilities should budget reductions not occur in October 2021.

By September 23, 2021, ACOE is requiring the Governing Board to submit in writing the status of Resolution 2021-0128 and address if the following section of the resolution will be adhered to: "...Should the Board vote against a proposed



merger or closure, the Board must approve a resolution (by October 2021) identifying reductions in ongoing General Fund expenditures for 2022-23 that amount to at least the estimated ongoing net savings from that merger or closure; the Superintendent shall implement any mergers and/or closures as proposed unless and until the Board passes such a resolution..."

On September 23, 2021, Chief Governance Officer, Joshua Daniels submitted in writing, the status of Resolution 2021-0128 inclusive of all other elements requested.

4. In order to address the structural deficit projected in the MYP in fiscal years 2022-23 and 2023-24, the District shall provide a list of board-approved expenditure reductions or ongoing budget-balancing solutions ensuring clear, transparent actions, as the OUSD board upholds its fiduciary responsibility. ACOE will only accept identified items of action and a corresponding timeline. 1. By October 5, 2021, the District shall provide the Trustee with a status update on the District's progress toward meeting this goal. 2. By October 8, 2021, the Trustee shall report to ACOE on the status of the District's draft list of proposed expenditures and whether this District's plan seems attainable in ensuring fiscal solvency. 3. The District shall provide this Board-approved list to ACOE with the District's First Interim Report on or before December 15, 2021.

As noted in responses one and two above, the District staff has met with the County Trustee in several forums and with the CBO, Lisa Grant-Dawson specifically on October 5, 2021 discussed the status update of the reduction and budget balancing solutions. The review included the District Budget Options and Bridge Plan, draft Citywide Plan Options developed in lieu of any decision regarding the Citywide Plan. Ms. Grant-Dawson did inform the Trustee of the December proposed deadlines to identify and analyze the items on the Budget Option and Bridge plan by December, but noted that there was not specific action in the resolution to provide a Board Approved list to the ACOE. This item will stand as the outstanding item for the District to complete as part of the Conditional Approval of the District's 2021-22 Budget.

We hope this provides a comprehensive summary of what we believe are all of the items due, to include those that will be provided to you after the Governing Board Meeting on October 13, 2021. Please let me know if there is anything else you may need or require to complete this review. This letter and associated documents were placed in a Google Drive and shared with you and your team for review. We standby for any questions or other areas of clarification you may have with the desired outcome of an approved budget.



Sincerely,

Lisa Grant-Dawson
Chief Business Officer

Attachments

- Resolution No. 2122-0036
- Oakland USD FY 2021-22 Adp Budg MYP Analysis – OUSD Response
- Conditional Budget Approval Letter – OUSD Response to Item #3
- OUSD 2021-22 Budget Board Letter – Final
- 21-0949 District's Revised 2021-2022 Budget Reduction Options and Bridge Plan for Fiscal Year 2021-2022 Budget
- 21-1695 Approved Board Member Adopted Budget 2021-22 (SACS)



Dr. Candi Clark
Associate Superintendent, Business Services
Alameda County Office of Education
313 West Winton Ave.
Hayward, CA 94544
Send via email to cclark@acoe.org

September 23, 2021

Dear Dr. Clark:

On September 15, 2021, the Alameda County Office of Education (“ACOE”) sent its 2021-22 Local Control and Accountability Plan & Adopted Budget Review letter to the Oakland Unified School District (“OUSD” or “District”). In that letter, ACOE conditionally approved the District’s 2021-22 Adopted Budget, pending receipt and analysis of certain items. One of those items (“Item #3”) was a request that the OUSD Board of Education (“Board”), by September 23, 2021, “submit in writing the status of Resolution 2021-0128 and address” whether the following language of Resolution 2021-0128 will be “adhered to”:

Should the Board vote against a proposed merger or closure, the Board must approve a resolution (by October 2021) identifying reductions in ongoing General Fund expenditures for 2022-23 that amount to at least the estimated ongoing net savings from that merger or closure; the Superintendent shall implement any mergers and/or closures as proposed unless and until the Board passes such a resolution.

As you know, the Board did not further amend Resolution 2021-0128 at its meeting on September 22, 2021.¹ Therefore, Resolution 2021-0128 and the aforementioned language are still operative.

Under Resolution 2021-0128, the Board has two choices: (i) vote to merge/close schools as would be proposed under Cohort 3 or (ii) vote to make reductions in ongoing General Fund expenditures for 2022-23 that amount to at least the estimated ongoing net savings from the Cohort 3 mergers/closures. As noted in the fiscal impact analysis of the Resolution proposed by Vice President Davis on September 22, 2021 (and which has previously been discussed and shared with

¹ The Resolution proposed by Vice President Davis on September 22, 2021 to further amend Resolution 2021-0128 included language “direct[ing] the Superintendent, General Counsel, or designee to respond to ACOE – on behalf of the Board and by September 23, 2021 – clarifying the status of Resolution 2021-0128 and explaining how [Vice President Davis’ Resolution] (No. 2021-0128C) does adhere to the aforementioned language of Resolution 2021-0128.” (As the ACOE Letter was not received until the evening of September 15, 2021, there was not time to add a separate item to the September 22, 2021 Board meeting agenda.) Even though Vice President Davis’ Resolution did not pass (and, thus, there was no Board-approved direction to respond to ACOE), the District nonetheless submits this letter in satisfaction of the request in Item #3.

ACOE and the Trustee), the savings from the Cohort 3 mergers/closers is estimated to be \$2 million. OUSD staff will bring forward such reductions for the Board's consideration in October. If the Board does not approve \$2 million in ongoing reductions in October, then the Cohort 3 mergers/closures would move forward per Resolution 2021-0128.

This letter fully responds to the request in Item #3 and the District now considers that Item satisfied.

Sincerely,

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

Joshua R. Daniels
General Counsel

cc: Lisa Grant-Dawson, Chief Business Officer

Oakland USD
2021-22 Adopted Budget

To project the District's fiscal position for the current and subsequent two fiscal years, taking out the one-time funding related to
Purpose: COVID.

Without the COVID-19 Funds and related expenditures the District is projected to meet the 2% REU for the current and
Conclusion: subsequent two fiscal years.

	2020-21	2021-22	2022-23	ACOE Comments
District LCFF Revenues at Adopted Budget	398,128,075	394,939,842	404,266,536	Based on May Revise assumptions
June LCFF Calculator	403,610,950	401,771,450	410,922,974	ACOE's recalculations using Governor's Adopted Budget assumptions
<i>Difference</i>	<i>5,482,875</i>	<i>6,831,608</i>	<i>6,656,438</i>	District is projected to get more LCFF based on ACOE's recalculations

District's MYP per 2021-22 Adopted Budget

	2021-22	2022-23	2023-24	
Total Revenues	603,676,467	602,575,990	612,325,882	
Total Expenditures	691,846,493	677,042,783	684,405,058	
Surp/def	(88,170,026)	(74,466,793)	(72,079,176)	
BFB	310,950,238	222,780,212	148,313,419	2020-21 Estimated Actuals EFB
EFB	222,780,212	148,313,419	76,234,243	
Less: Restricted	151,711,060	80,734,615	8,812,843	Obj. 9740
Less: Other Designations	36,524,366	-	-	Nonspendable and Assigned EFB (District excluded these designations in the out-years)
Total Available EFB	34,544,786	67,578,804	67,421,400	
REU	13,637,430	-	-	District excluded REU designation in the out-years
REU %	1.97%	0.00%	0.00%	REU needs to be 2%
Total Reserves	4.99%	9.98%	9.85%	District projects to meet the 2% REU for the three years

ACOE Recalculations (Without One-Time Funding)

	2021-22	2022-23	2023-24	
Revenues	603,676,467	602,575,990	612,325,882	Adopted Budget Revenue
Add: LCFF Adj	5,482,875	6,831,608	6,656,438	LCFF difference (calculated above)
Total Revenues	609,159,342	609,407,598	618,982,320	LCFF Adjustment - S&C increasing mostly
Expenditures	691,846,493	677,042,783	684,405,058	Expenditures plus Transfers Out
Less: COVID-19 Expenditures	86,929,816			Per SACS Detail for 2021-22 Adopted Budget. See OUSD 2021-22 AB Extract and Analysis spreadsheet.

2021-22 AB MYP Analysis- ORIG

Add: Adjustments	15,304,283	15,304,283	Restricted Certificated Salaries reduction by one time bridge per Form MYP
Add: Adjustments	1,648,613	1,648,613	Restricted Classified Salaries reduction by one time bridge per Form MYP
Add: Adjustments	3,471,982	3,471,982	Planned reduction in Unrestricted Certificated Salaries per Bridge Plan per Form MYP
Total Expenditures	604,916,677	697,467,661	704,829,936
Surplus/Deficit	4,242,665	(88,060,063)	(85,847,616)
BFB	76,535,764	80,778,429	(7,281,634)
EFB	80,778,429	(7,281,634)	(93,129,250)
Less: Restricted			
Less: Other Designations	150,000	150,000	150,000
Total Available EFB	80,628,429	(7,431,634)	(93,279,250)
2% REU	12,098,334	13,949,353	14,096,599
Total Reserves	13.33%	-1.07%	-13.23%

Oakland USD
2021-22 Adopted Budget

Purpose: To project the District's fiscal position for the current and subsequent two fiscal years, taking out the one-time funding related to COVID.

Conclusion: Without the COVID-19 Funds and related expenditures the District is projected to meet the 2% REU for the current and subsequent two fiscal years.

	2020-21	2021-22	2022-23	ACOE Comments
District LCFF Revenues at Adopted Budget	398,128,075	394,939,842	404,266,536	Based on May Revise assumptions
June LCFF Calculator	403,610,950	401,771,450	410,922,974	ACOE's recalculations using Governor's Adopted Budget assumptions
<i>Difference</i>	<i>5,482,875</i>	<i>6,831,608</i>	<i>6,656,438</i>	District is projected to get more LCFF based on ACOE's recalculations

District's MYP per 2021-22 Adopted Budget

	2021-22	2022-23	2023-24	
Total Revenues	603,676,467	602,575,990	612,325,882	
Total Expenditures	691,846,493	677,042,783	684,405,058	
Surp/def	(88,170,026)	(74,466,793)	(72,079,176)	
BFB	310,950,238	222,780,212	148,313,419	2020-21 Estimated Actuals EFB
EFB	222,780,212	148,313,419	76,234,243	
Less: Restricted	151,711,060	80,734,615	8,812,843	Obj. 9740
				Nonspendable and Assigned EFB (District excluded these designations in the out-years)
Less: Other Designations	36,524,366	-	-	
Total Available EFB	34,544,786	67,578,804	67,421,400	
REU	13,637,430	-	-	District excluded REU designation in the out-years
REU %	1.97%	0.00%	0.00%	REU needs to be 2%
Total Reserves	4.99%	9.98%	9.85%	District projects to meet the 2% REU for the three years

ACOE Recalculations (Without One-Time Funding)

	2021-22	2022-23	2023-24	
Revenues	603,676,467	602,575,990	612,325,882	Adopted Budget Revenue
Add: LCFF Adj	5,482,875	6,831,608	6,656,438	LCFF difference (calculated above)
	(5,482,875)	(6,831,608)	(6,656,438)	LCFF Adjustment - S&C increasing mostly
Total Revenues	603,676,467	602,575,990	612,325,882	
Expenditures	691,846,493	677,042,783	684,405,058	Expenditures plus Transfers Out
Less: COVID-19 Expenditures	(86,929,816)			Per SACS Detail for 2021-22 Adopted Budget. See OUSD 2021-22 AB Extract and Analysis spreadsheet.

FCMAT CSIS PROJECTION	
2021-22 MYP for AdoptB	
1400	Education Protection Account ✕
Restricted Summary	
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected ✕
3155	ESSA: Consolidated Administrative Funds ✕
3182	ESSA: School Improvement Funding ✕

		(64,425,401)	(61,942,300)
Add: Adjustments		15,304,283	15,304,283
Add: Adjustments		1,648,613	1,648,613
Add: Adjustments		5,000,000	5,000,000
		(21,952,896)	(21,952,896)
Total Expenditures	604,916,677	612,617,382	622,462,758
Surplus/Deficit	(1,240,210)	(10,041,392)	(10,136,876)
BFB	76,535,764	75,295,554	65,254,162
EFB	75,295,554	65,254,162	55,117,286
Less: Restricted			
Less: Other Designations	150,000	150,000	150,000

Less ESSER III reflected in 2022-23 and 2023-24 as a reduction on District's Combined MYP with No 1x COVID, see Page 15 of Adopted Budget PDF 21-1695.
 Restricted Certificated Salaries reduction by one time bridge per Form MYP. OUSD - This assumption is incorrect, the District's Budget Optiona and Bridge Plan Resolution 21-0949 does not include these positons returning, See 7th Whereas.
 Restricted Classified Salaries reduction by one time bridge per Form MYP. OUSD - This assumption is incorrect, the District's Budget Optiona and Bridge Plan Resolution 21-0949 does not include these positons returning, See 7th Whereas.
 Planned reduction in Unrestricted Certificated Salaries per Bridge Plan per Form MYP - OUSD - The total Reduction included Benefits for a total of \$5M

Reverse Add Adjustments Noted Above

Beginning Fund Balance (BFB) less One-Time COVID and AB 1840 Funds

Removed designations due to possible shift of Board priorities
 \$150,000 is for revolving cash

	for LEAs	
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	✕
3211	ESSER - California Community Schools Partnership Program	✕
3212	Elementary and Secondary School Relief II (ESSER II) Fund	✕
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	✕
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	✕
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	✕
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	✕
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	✕
3385	Special Ed: IDEA Early Intervention Grants	✕
3395	Special Ed: Alternate Dispute Resolution	✕

User GuideDashboardLisa Grant-Dawson

YEAR
2021-22

LEA
Oakland Unified

CDS
01-61259-0000000

FUND
01

YEARS
3

OWNER
Lisa Grant-Dawson

IMPORT

MYP

Cash Flow

Validation

Reports

Share

COA Resources

COA Objects

3210 - Elementary and Secondary School Emergency Relief (ESSER) Fund

Show Historical

Expire Resource

Standard View

Adjustments View

Export

Description	Object Code		Base Year 2021-2022	Adjustment 2021-2022	Year 2 2022-2023	Year 3 2023-2024	Notes
> Certificated Salaries	1000-1999	+	99,790.00	0.00	101,087.27	102,401.40	
> Classified Salaries	2000-2999	+	1,493,452.00	0.00	1,512,866.88	1,532,534.14	
> Employee Benefits	3000-3999	+	689,746.00	0.00	712,007.22	732,132.95	

FCMAT CSIS
PROJECT
2021-22 MYP
Unrestricted Su
0000 Unrestrict
1100 Lottery: Un
1400 Education
Restricted Sum

OUSDRsp2021-22 AB MYP Analysis

> Books and Supplies	4000-4999	+	4,807,015.00	0.00	61,649,440.77	59,186,223.30
> Services and Other Operating Expenditures	5000-5999	+	0.00	0.00	0.00	0.00
> Capital Outlay/Depreciation	6000-6999	+	0.00	0.00	0.00	0.00
> Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	+	0.00	0.00	0.00	0.00
> Other Outgo - Transfers of Indirect Costs	7300-7399	+	299,197.00	0.00	450,000.00	389,008.00
Total, Expenditures			\$ 7,389,200.00	\$ 0.00	\$ 64,425,402.14	\$ 61,942,299.79
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses			\$ (7,389,200.00)	\$ 0.00	\$ (64,425,402.14)	\$ (61,942,299.79)
D. Other Financing Sources/Uses						
Interfund Transfers						
> Transfers In	8900-8929	+	0.00	0.00	0.00	0.00
> Transfers Out	7600-7629	+	0.00	0.00	0.00	0.00
Other Sources/Uses						

Reversed in MYP
w/No 1x to reflect
fully expended.

3010	ESSA: Title Income an
3155	ESSA: Con Funds
3182	ESSA: Schi for LEAs
3211	ESSER - C4 Partnership
3310	Special Ed Assistance 611
3311	Special Ed Part B, Sec
3315	Special Ed Part B, Sec
3327	Special Ed Allocation
3345	Special Ed Developme
3385	Special Ed Grants
3395	Special Ed Resolution

SECTION 3

MYP for AdoptB No 1x

YEAR
2021-22

LEA
Oakland Unified

CDS
01-61259-0000000

FUND
01

YEARS
3

OWNER
Lisa Grant-Dawson

IMPORT

User Guide

Dashboard

Lisa Grant-

MYP

Cash Flow

Validation

Reports

Share

COA Resources

COA Objects

Summary

ed

restricted

Protection Account

Summary

Restricted Summary

No ESSER Resources

Object Code

Base Year
2021-2022

Adjustment
2021-2022

Year 2
2022-2023

Year 3
2023-2024

Notes

8100-8299

43,009,683.00

0.00

43,007,128.00

43,007,128.00

8300-8599

74,965,749.00

0.00

76,009,344.33

77,350,502.37

8600-8799

71,547,242.00

0.00

71,547,242.00

71,547,242.00

OUSDResp2021-22 AB MYP Analysis

	Total Revenue	\$	193,004,287.00	\$	0.00	\$	194,045,327.33	\$	195,386,485.37
	B. Expenditures								
> Certificated Salaries	1000-1999		65,716,479.00		0.00		66,515,637.43		67,380,340.71
> Classified Salaries	2000-2999		45,118,755.00		0.00		45,306,936.58		45,895,926.79
> Employee Benefits	3000-3999		91,004,299.00		0.00		92,282,474.56		94,277,481.22
> Books and Supplies	4000-4999		20,547,536.00		0.00		21,517,843.95		20,588,236.58
> Services and Other Operating Expenditures	5000-5999		50,197,219.00		0.00		51,403,516.95		52,551,359.67
> Capital Outlay/Depreciation	6000-6999		843,421.00		0.00		843,421.00		843,421.00
> Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		6,325,153.00		0.00		6,325,153.00		6,325,153.00
> Other Outgo - Transfers of Indirect Costs	7300-7399		7,017,333.00		0.00		6,953,166.00		6,953,166.00
Other Adjustments - Expenditures							0.00		0.00
Total, Expenditures		\$	286,770,195.00	\$	0.00	\$	291,148,149.47	\$	294,815,084.97



Board Office Use: Legislative File Info.	
File ID Number	21-0254
Introduction Date	4/28/2021
Enactment Number	21-0626
Enactment Date	4/28/2021 os

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer

Meeting Date April 28, 2021

Subject Resolution No 2021-0254 - Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget

Ask of the Board Adoption by the Board of Education of Resolution No. 2021-0254 - Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget

Background Since 2020-21 Budget Adoption, District staff has projected that it would need to reduce \$16 million dollars in expenditures for the 2021-22 fiscal year. On February 28, 2021, District staff developed and presented, for first reading, the 2021-22 Budget Reduction Options and Bridge Plan ("Plan").

During the analysis and discussions regarding the District's priorities, organizational status, and finances, it was challenging to timely identify specific District-wide priorities and options for ongoing modified or suspended investments. To ensure timely development of the Budget and in preparation for ongoing recommendation for reductions in the 2022-23 Fiscal Year, District staff recommended the Plan for the 2021-22 Fiscal Year.

District staff have since presented and the Board has approved the Fiscal Sustainability Plan (February 24, 2021) as well as hosted special meetings regarding the one-time resources (March 16, 2021) and the March 1, 2021 letter from FCMAT (March 31, 2021).

Discussion

District staff is now proposing to amend and then adopt the Revised 2021-22 Budget Reduction Options and Bridge Plan ("Revised Plan") as follows (compared with what was presented on February 24, 2021):

The 2021-22 Budget Reductions and One-Time Bridge Plan of ~~\$20,765,000~~ \$19,400,000 are listed in the attachment and summarized as follows below:

- Budget Reductions - ~~\$4,765,000~~ \$3,400,000
 - ~~Reductions in Staff from 2020-21 Budget Resolution - \$1,365,000~~
 - Eliminate Contribution to Student Nutrition - \$1,600,000
 - Central Office Reductions from Reorganization of Police Services with Full Deployment of the George Floyd Resolution - \$1,800,000
- One-Time Bridge Plan - \$16,000,000
 - Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000
 - Assembly Bill (AB) 1840 - \$5,000,000

With respect to the elimination of "Reductions in Staff from 2020-21 Budget Resolution - \$1,365,000," the Board has indicated its desire to use one-time funds to restore, on a one-time basis, reductions in staff stemming from enrollment declines. This list included the positions that were reduced (ongoing) but which the Board subsequently retained for one year (2020-21) by Board Resolution No. 1920-0214.

The Board needs to be aware that the elimination of this budget reduction is at a cost of \$1,365,000 per year. These ongoing reductions will be implemented for 2022-23 unless the Board directs otherwise.

In its April 16, 2021 response to the District's 2020-21 Second Interim Budget Report, the Alameda County Office of Education ("ACOE") wrote that it "has not received OUSD's board-approved budget-balancing solutions or a timeline of its implementation aside from OUSD's short-term stabilization 'Bridge Plan'. The District must address the structural deficit including a detailed plan of action and status updates to the County Trustee and ACOE."

The County Trustee also recently wrote to the District to request, "per ACOE's directive on their 1st Interim letter [,] that 'Board-approved and identified budget-balancing solutions' be included" in the multi-year projects at Third Interim and at 2021-22 budget adoption. "Specifically, I am requesting that the MYP for the combined \$58,583,000 for the 2022-23

fiscal year have explicit wording as to how the District plans to address the deficit defined as other adjustments in the 2nd interim report.”

This means that the District cannot simply lean on the Revised Plan, but must be specific regarding its plan of action to address reductions for 2022-23 by Third Interim, which is scheduled to be presented to the Board on May 26, 2021. Without such specificity, the District faces a serious risk of having ACOE reject its 2021-22 budget, despite the one-time resources.

Fiscal Impact

\$3.4 million in savings from ongoing reductions and the use of \$11 million from Elementary and Secondary Emergency Relief (ESSER) II and \$5 million from the District’s 2021 allocation under Assembly Bill No. 1840 to cover the remaining \$16 million deficit for 2021-22.

Attachment(s)

- Resolution No. 2021-0254 - Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget
- Oakland Unified School District 2021-22 Budget Reduction Option & Strategy List - Version 2
- April 16, 2021 Letter from Alameda County Office of Education Re: 2020-21 Second Interim Budget Report
- April 21, 2021 Letter from Trustee Learned Re: Budget Development Multi-Year-Projects

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

Resolution No. 2021-0254

**Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the
Fiscal Year 2021-2022 Budget**

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

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

WHEREAS, the District's Second Interim Financial Report for the Quarter ending January 31, 2021 showed 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 order to remain solvent in Fiscal Year 2022-2023 and subsequent years;

WHEREAS, Alameda County Office of Education's response to the District First Interim budget requested that the District provide "a list of Board-approved and identified budget-balancing solutions on or before March 16, 2021";

WHEREAS, District staff presented the 2021-22 Budget Reduction Options and Bridge Plan to the Board on February 24, 2021;

WHEREAS, during the March 16, 2021 Special Meeting, Board member requested that there be no reductions in (i) positions at any school site due to enrollment decline, (ii) positions at Blueprint/Cohort 1 and 2 schools, or (iii) Assistant Principals and other positions that were slated to be reduced pursuant to Resolution No. 1920-0214;

WHEREAS, the Board recognizes that the use of one-time money must be for one-time purposes and the Board commits to reduce every position funded by one-time funds in 2021-22 in 2022-23 for the 2023-24 fiscal years;

WHEREAS, ACOE and the County Trustee have requested that the District explicitly state how it plans to make \$58,583,000 in reductions for the 2022-23 by Third Interim, which is scheduled to be presented May 26, 2021.

NOW, THEREFORE, BE IT RESOLVED, the Board the Board agrees to adopt the Revised Budget Options and Bridge Plan ("Revised Plan") as follows:

- Ongoing Budget Reductions - \$3,400,000
 - Eliminate Annual Contribution from General Fund (Fund 01) to Student Nutrition (Fund 13) - \$1,600,000
 - Central Office Reductions from Reorganization of Police Services with Full Implementation of the George Floyd Resolution - \$1,800,000
- One-Time Bridge Plan – Proposed for up to \$16,000,000
 - Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000
 - Assembly Bill (AB) 1840 - \$5,000,000; and

BE IT FURTHER RESOLVED, the Board recognizes that the Revised Plan primarily includes one-off solutions to the District's 2021-22 deficit and that such solutions do not address and could delay the long-term fiscal sustainability of the District and the Board is committed to finding and approving additional budget solutions for the subsequent two fiscal years (2022-23 and 2023-24) to ensure the long-term fiscal solvency of the District by adopting budget-balancing solutions in the multi-year projections at Third Interim and at 2021-22 budget adoption.

PASSED AND ADOPTED by the Board of Education of the Oakland Unified School District this ____ day of _____, 2021, by the following vote:

PREFERENTIAL AYE: Student Director Jessica Ramos

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Gary Yee, Mike Hutchinson, Aimee Eng, VanCedric Williams, Clifford Thompson,
Vice President Benjamin "Sam" Davis, President Shanthi Gonzales

NOES: None

ABSTAINED: None

RECUSED: None

ABSENT: Student Director Samantha Pal

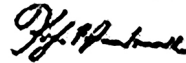
CERTIFICATION

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 _____
_____ April 28, 2021.

Legislative File	
File ID Number:	21-0254
Introduction Date:	4/28/2021
Enactment Number:	21-0626
Enactment Date:	4/28/2021
By:	os

OAKLAND UNIFIED SCHOOL DISTRICT

Shanthi Gonzales
President, Board of Education



Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

Oakland Unified School District 2021-22 Budget Reduction Option & Strategy List - Version 2

Target Amount	\$ 16,000,000
Total Actual Proposed Reductions - Revised	\$ (3,400,000)
Total Proposed Bridge Option from ESSER II & AB 1840	\$ (16,000,000)
Remaining Reductions to Achieve/(Excess Available over Target)	\$ (3,400,000)

Number	Date of Final Decision/Analysis Completion in Preparation for Recommendation	Option Type	FTE	Projected Reductions	Strategy/Description
1	4/28/2021	Reduction in Staff from 2020-21	8.00	\$ 1,365,000	Resolution 1920-0214 called for a reduction of Assistant Principals & Classified Staff in 2020-21 which was later extended for one year with payments from the Fund Balance
2	4/28/2021	Eliminate Contribution		\$ 1,600,000	\$1.6MM was recently awarded in 2020-21; however, the Historical Contribution that needs to be eliminated and the Fund is forced to live within its own means as the General Fund has made reductions annually AND provided a contribution to the Nutrition Budget.
3	4/28/2021	Central Office Reductions from Re-organization of Police Services		\$ 1,800,000	The police department budget is being transitioned to the new home departments and all funding for sworn police officers will move to Community Schools along with the associated positions and other funding aligned to the scope of the George Floyd Resolution. It has also been recommended that all/a portion of any remaining unspent 2020-21 balance be provided as carryover to support the transition of this initiative for no more than two years.
4	4/28/2021	Use One-Time - Elementary and Secondary Emergency Relief II (ESSER II - \$57M) Funding to Bridge Necessary Reductions and allow time for planning and strategizing for 2022-23 recommendation and implementation.		\$ 11,000,000	ESSER II provides the following allowances: Other activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff.
5	4/28/2021	Use One-Time AB1840 (\$16M) Resources to bridge necessary reductions and allow time for planning and strategizing for 2022-23 recommendations and implementation.		\$ 5,000,000	The District will receive \$16 M from its Assembly Bill (AB) 1840 Allocation as adopted in the Governor's 2020-21 Budget. This amount will be recognized as of the 2021-22 Second Interim as our District Audit and an outstanding analysis of department allocations will be complete/in progress; thus, completing our obligations to recognize these resources.
6	Dec-21	Realignment of General Fund Base, Supplemental, and Other Grant Funded/Restricted Positions and Expenditures		\$ -	It is recommended that the District continue to work through the financial and operational modeling for this area to recommend and implement an option for implementation in the 2022-23 Fiscal Year. This activity will align Base, Supplemental, and Concentration allocations, to include revising the methodology for supplemental and concentration dollars. It is recommended that we use the 2021-22 year to develop the pathway to align salaries with affordability and determine what areas of adjustment we need to recommend for reduction for the 2022-23 year. This is critical in how the can continue to afford small community schools, class sizes, and support at the levels it seeks and secure the desired outcomes academically and financially in the goal to return to a Positive Financial Status.
7	Dec-21	Initiate a District Administrative/Central Re-Organization Analysis and Recommend a Plan to align support services needed and clarify departmental priorities, roles, and goals.		\$ -	In an effort to reduce reductions to school sites, the District has made reductions to "Central" Services and the impact year over year has caused operational gaps and areas of focus that need definition and assurance that services can be met and sustained compliantly. The areas of deficiencies identified in various audit and programmatic review findings stem from the lack of alignment in services and clarification of roles and responsibilities due to the evolutions of change that have been deployed, but not managed.
8	Dec-21	Early Retirement Incentive		\$ -	This would be a strategy to research, analyze, and if viable deploy in 2022-23 as it takes several months to develop these long term annuity plans.
Total			-	\$ 19,400,000	



Alameda County Office of Education

L. K. Monroe Superintendent of Schools

April 16, 2021

Shanthi Gonzales, President
Board of Education
Oakland Unified School District
1000 Broadway, Suite 680
Oakland, CA 94607

RE: 2020-21 Second Interim Budget Report

Dear President Gonzales,

The Oakland Unified School District (OUSD) filed a QUALIFIED certification of the District's 2020-21 Second Interim Budget Report with the Alameda County Office of Education (ACOE). In accordance with Education Code (EC) Section 42131, ACOE reviewed the Second Interim Budget Report, based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to EC Section 33127.

Based on ACOE's review and analysis, the Second Interim Budget Report approved by OUSD's Governing Board (Board) on March 10, 2021, accurately reflects the financial status of the district. ACOE, therefore, concurs with the District's QUALIFIED certification with our comments outlined below.

LCFF Revenue Projections & Average Daily Attendance (ADA)

In consultation with the CDE, ACOE has confirmed OUSD will be funded in 2020-21 based on its corrected 2019-20 P-2 ADA report, plus additional Charter ADA for those charters that ceased operation during or after the 2019-20 school year. OUSD was not required to apply for this funding with the Growth Funding application and has received a total of 212.21 P-2 ADA from closed Charters both within and outside Alameda County. ACOE has shared this information with the District's fiscal staff and is pleased that ACOE's former LCFF ADA concerns have been resolved.

As expressed in ACOE's First Interim correspondence, OUSD projects continued declining enrollment throughout its Multiyear Budget Projection (MYP). While current "hold-harmless" legislation mitigates these declines through 2021-22, this legislation is set to expire in 2022-23. The COVID-19 pandemic has created even more uncertainty around enrollment; therefore, we believe that a conservative approach is important for LEAs. ACOE advises the District to create plans for additional budget-balancing solutions in case enrollment projections fail to materialize.

Multiyear Budget Projection (MYP) – District’s Required Cuts

OUSD’s 2020-21 Second Interim Multiyear Budget Projection (MYP) includes unidentified ongoing expenditure reductions that have increased since its First Interim Budget Report, showing limited progress to identify or incorporate budget-balancing solutions into the budget. For example, the District’s First Interim Budget Report included \$52 million in combined unidentified reductions from 2021-22 through 2022-23. These unidentified reductions have increased to \$61.8 million within the District’s Second Interim MYP. The District’s Second Interim MYP includes \$5.7 million in combined salary reductions to 2021-22, as well as \$3.2 million in unidentified reductions, “Other Adjustments”. Further, the District includes \$58.6 million in unidentified combined reductions to 2022-23. While the District’s submitted MYP demonstrates the ability to meet its minimum Reserve for Economic Uncertainties for the current and subsequent fiscal years, once the unidentified reductions are removed, the District has a **negative** 1.56% Reserve for Economic Uncertainty (REU) in 2022-23.

As expressed during the public disclosure communication, in the Second Interim packet and Public Disclosure documents, ongoing expenditures are balanced on one-time revenue but are carried forward throughout OUSD’s Multiyear Budget Projections. For example:

- Salaries and Benefits, in total at Adopted Budget, were projected at \$464 million; as of the Second Interim, before accounting for the effects of this most recent Tentative Agreement, Salaries and Benefits in total are budgeted at \$509 million and increase annually within the MYP.
- The District’s financial analysis projects the District is required to implement **\$3.2 million** in budget-balancing solutions in 2021-22 and **\$58.6 million in 2022-23**.
- ACOE is still awaiting a detailed plan for how OUSD will address these ongoing budgetary shortfalls.

ACOE has not received OUSD’s board-approved budget-balancing solutions or a timeline of its implementation aside from OUSD’s short-term stabilization “Bridge Plan”. The District must address the structural deficit including a detailed plan of action and status updates to the County Trustee and ACOE. ACOE’s First Interim letter clearly expressed ACOE’s expectation to receive with OUSD’s Second Interim Report a list of Board-approved and identified budget-balancing solutions on or before March 16, 2021. ACOE received OUSD’s resolution to approve its Second Interim Budget Report, which includes an executive summary of short-term solutions and the use of one-time funds as a “Bridge Plan” to aid the District with its budget prioritization. Most notable is the District plans to use \$5 million of its tentative 2021-22 AB 1840 grant funds as a one-time solution to defer implementing budgetary solutions. As a reminder, AB1840 funds are contingent on OUSD right-sizing its budget, addressing its structural deficit, while creating stability for the students most at risk. ACOE understands the “Bridget Plan” resolution (File ID: 21-0497) was read to the Board in February, but will be formally presented to the Board at the end of April 2021 for action. While we recognize the District’s efforts to meet ACOE’s request amid many dueling priorities, it is important to note that the district's process has yet to meet the

true intention for the District to be clear to its stakeholders regarding the structural deficit and needed budget-balancing solutions.

Health Benefits and Governing Board (HBGB)

As mentioned at Second Interim and within ACOE's Corrective Action Audit review process, ACOE understands there is an unrecognized HBGB liability for the District, and it is recommended the District work toward designating a portion of its fund balance to address this potential obligation. While the District works to confirm the amount with its stakeholders, the next reporting period (Third Interim) must include a tentative designation in the District's fund balance and throughout its MYP to address this obligation.

Blueprint for Quality Schools Progress

As mentioned at First Interim, ACOE recognizes moving forward with OUSD's Blueprint for Quality Schools taskforce is a necessary process as the district continues to decline in enrollment. It is imperative that OUSD continue facility discussions and implement action plans that support fiscal sustainability and improved school quality in the 2020-21 fiscal year and beyond.

Debt Issuance

We would like to remind the District of the statutory requirements for debt issuance for school districts with qualified or negative interim report certifications in the current or prior year. According to EC Section 42133(a), *"a school district that has a qualified or negative certification in any fiscal year may not issue, in that fiscal year or in the next succeeding fiscal year, certificates of participation, tax anticipation notes, revenue bonds, or any other debt instruments that do not require the approval of the voters of the district ...unless the county superintendent of schools determines...that the district's repayment of that indebtedness is probable."*

Please ensure that any debt instruments that do not require the approval of the voters of the District are submitted to our office at least 30 days prior to the District's Board action in accordance with Education Code Section 17150.1 and Assembly Bill 2197.

Collective Bargaining

We would like to remind the District of the requirements of Government Code (GC) Section 3547.5 and Assembly Bill (AB) 1200 (Statutes of 1991, Chapter 1213) on the public disclosure of collective bargaining agreements. As a qualified District, OUSD is required to provide ACOE with an analysis of the cost of any settlement and its impact on the operating budget at least 10 working days prior to the date the District Governing Board will take action on the proposed agreement.

Cash Flow Concerns

Due to the State's reliance on apportionment deferrals, we encourage all LEAs to closely monitor their cash flow throughout the course of operation. For LEAs throughout the state, the need to retain reserves above the minimum is a necessity. As of April 2021, OUSD utilized a temporary \$7 million loan to the General Fund. OUSD is also expected to participate in a Tax Revenue Anticipation Note (TRAN) of \$30 million to mitigate the impact of the deferrals. This is expected to be repaid in full by December 2021 from OUSD's State Apportionments. As a reminder, the effects of these deferrals, coupled with the removal of hold-harmless ADA provisions in 2022-23, will pose cash concerns for LEAs in the foreseeable future. We encourage governing boards to thoughtfully identify and implement budget adjustments throughout the course of operation, as well as vigorously monitor the LEA's cash position.

Conclusion

While the one-time revenues from state and federal resources have helped navigate the COVID-19 pandemic, when they expire in 2022-23, many LEAs will be faced with the same financial pressures that lead to structural deficits prior to the pandemic. As a result, ACOE cautions the District to remain vigilant about its budget and fiscal practices.

The District is required to continue to update ACOE bi-weekly on its progress in identifying the \$61.8 million in reductions and/or revenue enhancements. It is important to note that during this time, OUSD must remain resolute in its commitment to the District's fiscal solvency.

We want to acknowledge and express our appreciation to the District staff, the Board, and the community for their continued diligence and hard work. If you have any questions or concerns regarding our review process, please feel free to call me at (510) 670-4140.

Sincerely,



L.K. Monroe
Alameda County Superintendent of Schools

cc: Board of Education, Oakland USD
Dr. Kyla Johnson-Trammell, Superintendent, Oakland USD
Lisa Grant-Dawson, Chief Business Official, Oakland USD
Tony Thurmond, State Superintendent of Public Instruction, CDE
Chris Learned, Fiscal Oversight Trustee
Dr. Candi Clark, Associate Superintendent of Business Services, ACOE
Shirene Moreira, Interim Chief of District Business & Advisory Services, ACOE

Memo

To: Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Official

From: Chris Learned, Fiscal Oversight Trustee

cc: L.K. Monroe
Dr. Candi Clark
Shirene Moreira
Luz CõZares

Date: April 21, 2021

Re: Budget Development Multi-Year-Projects

As a follow-up to our check-in calls last week, I submit this memo as a reminder that School Services of California and FCMAT recommend relative to the Multi-Year Projections for the out years of the 2021-22 budget. Yesterday I asked Mike Fine for some clarity on the recommendation, to which he responded with the following:

“You have asked for some thoughts and best practices when considering analysis and presentation of multi-year financial data given the significant amount of one-time resources LEAs are receiving in pandemic relief. Let me address this by starting with some basic budgeting principles.

1. The process of resource allocation starts with a plan – LCAP, in-person transition, ELO – that is focused on student achievement and social-emotional growth.
2. LEAs should look at all funds and sources in developing a financial plan that supports the LCAP, in-person, ELO, plan. All the different puzzle pieces that represent all the funding resources come together to form the picture of the District.
3. LEAs should always use the most restricted resources first. Keep in mind that restrictions come in a variety of flavors – eligible uses, deadlines to spend, etc. Look at opportunities to mix and match different resources so that you can extend the resources over multiple years and for multiple purposes. (Also keep in mind that at the current time, the traditional most restricted Title 1 funding has statewide waivers in place for a period of time regarding timing of expenditures, making it less restrictive than normal based on expenditure timelines.)
4. One time funds should be used on one time needs. Negotiating recurring, basic salary increases with ESSER or in-person grants or expanded learning grants is foolish and will create an

unmanageable cliff in a couple of years. However, increasing summer school hourly pay for the short term using the same funds may make perfect sense to ensure sufficient teachers are available or learning loss mitigation. Treat this as a one-time summer school hourly pay adjustment. The same principle applies with any use of one time funding for recurring needs.

Our students have huge needs regarding learning loss and social-emotional stability and growth as a result of the pandemic. Use the relief funds to support those needs. That may involve using existing people differently and charging them to the ESSER or other grants. That may also result in unrestricted general fund savings. Think about expenditures that make a long-term Investment that saves the GF. HVAC replacement improves ventilation, reduces utility costs and saves on maintenance. So a percentage of the one-time funds ends up saving for years to come.

The significant amount of one-time relief funds will mask the true fiscal status and continuing challenges that LEAs are facing. This is especially true for 2022-23, when ADA hold harmless and temporary pension relief catch up to LEA finances. This is also an issue in 2021-22 with the recently announced increases in unemployment insurance and CalSTRS employer contribution rates. In order to keep the LEA's "eye on the ball" regarding out year projections, we believe the best practice is for an LEA to prepare two multi-year financial projections (MYPs) for the current and subsequent years. The first would include all one-time resources. The second version would exclude all one-time pandemic relief funds so that only the District's recurring, structural operations are shown."

I agree with Mike's recommendation for the two MYPs, as the OUSD Governing Board does not see a structural deficit in the Multi-Year Projections for the 2021-22 and 2022-23 fiscal years. Based on Mike's guidance, I am requesting that the OUSD provide two MYPs. The first including one-time resources, and the 2nd excluding one-time pandemic funds. Further, the MYPs must be specific about how the District will implement budget reductions/revenue enhancement for the 2022-23 and 2023-24 fiscal years.



ADOPTED BUDGET 2021-2022 FISCAL YEAR

**PREPARED FOR
BOARD OF EDUCATION MEETING
JUNE 30, 2021**

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Board Office Use: Legislative File Info.	
File ID Number	21-1645
Introduction Date	6/30/2021
Enactment Number	21-1187
Enactment Date	6/30/2021 os



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
Omaira Reyna, Budget & Finance Director
Ryan Nguyen, Controller

Meeting Date June 30, 2021

Subject 2021-22 Adopted Budget

Ask of the Board Review and Approve the 2021-22 Proposed Budget.

Background Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget the Governing Board must conduct a Public Hearing per Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption which occurred on June 16, 2021. The Proposed Budget includes a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2021-22 Budget has been developed for all funds and establishes expenditure authority for the District in the 2021-22 fiscal year and provided a Multi-Year projection for the 2022-23 and 2023-24 fiscal years. .

The District began its 2021-22 Budget Development process during the 2020-21 cycle, when the unprecedented impact of COVID-19 ushered state economic uncertainty, a pivot to distance learning, sheltering in place, a cash flow crisis, and waves of one time money initially beginning in the Fall and later new legislation and allocations in the Spring supporting the greatest infusion of intense funding for education and safety. This impacted the Districts short and long term requirements and strategies to address its systemic economic recovery and sustainability amidst recovering from the impact of COVID-19 and strategically investing its one time resources.

Since 2020-21 Budget Adoption, District staff has projected that it would need to reduce \$16 million dollars in expenditures for the 2021-22 fiscal year. On February 28, 2021, District staff developed and presented, for first reading, the 2021-22 Budget Reduction Options and Bridge Plan (“Plan”).

During the analysis and discussions regarding the District’s priorities, organizational status, and finances, it was challenging to timely identifying specific District-wide priorities and options for ongoing modified or suspended investments. To ensure timely development of the Budget and in preparation for ongoing recommendation for reductions in the 2022-23 Fiscal Year, District staff recommended the Plan for the 2021-22 Fiscal Year.



District staff has participated in several planning and public budget information and development meetings as well as participating in the development in the, Learning Continuity and Attendance plan (LCP), Local Control Accountability Plan (LCAP), Expanded Learning Opportunity (ELO) grant plans, and other program and stakeholder engagement sessions designed to build a robust budget designed to meet and exceed needs and expectations and align where applicable to the Local Control Accountability Plan.

On April 28, 2021, the Board approved Resolution No 2021-0254 – Budget Reduction Options and Bridge Plan, to support the development of not only the 2021-22 Budget, but to simultaneously prepare for the necessary reductions for the 2022-23 school year. The elements of this resolution, in addition to the Governor’s May Revise projections, and the one time COVID-19 responsive resources are reflected in the 2021-22 Budget, in addition to investments recommended and adopted through our LCAP process. It is important to note that though the one-time resources are included in the budget, the details of each budget have not been fully developed and will be revised after budget adoption and presented in subsequent financial updates. This includes site based plans related to the recently awarded Expanded Learning Opportunity Grant and other one-time COVID-19 resources intended to support the District maintaining operational capacity and accelerating academic learning and migration from Distance to In-Person instruction in 2021-22.

These assumptions include the response to the request of the Board to retain base teaching positions that would have been reduced due to the loss in enrollment from the 2020-21 school year. There were schools whose reductions from 2019-20 were retained in 2020-21 and subsequently under this request, retained for the 2021-22 year. The bridge list of teacher, assistant principals is illustrated in the chart below and is a glimpse of the vast array one time funding request to support base and supplemental academic, staffing, and safety needs.

Recommendation It is recommended that the Governing Board review and approve the 2021-22 Proposed Adopted Budget for all funds totaling in \$769,047,222 in revenue and \$885,272,108 in expenditures as illustrated in the attached documents. Upon approval, the District will finalize and submit the 2021-22 Adopted Budget to the Alameda County Office of Education for review and approval



2021-22 Adopted Budget Summary of Revenue, Expenditures, and Fund Balance			
Fund/SACS Form	Revenues	Expenditures	2021-22 Adopted Budget Ending Balance
Fund 01 - General Fund - Unrestricted	\$ 410,574,363	\$ 410,574,363	\$ 71,069,152
Fund 01 - General Fund - Restricted	\$ 193,077,104	\$ 281,247,130	\$ 151,711,060
Fund 11 - Adult Education	\$ 2,918,292	\$ 3,397,952	\$ 844,694
Fund 12 - Child Development	\$ 14,593,157	\$ 14,583,157	\$ 2,372,139
Fund 13 - Student Nutrition	\$ 22,418,588	\$ 22,488,230	\$ 2,390,435
Fund 14 - Deferred Maintenance	\$ 5,050,000	\$ 4,925,000	\$ 2,123,599
Fund 21 - Building Fund	\$ 965,000	\$ 24,718,335	\$ 26,474,441
Fund 25 - Capital Facilities Fund	\$ 2,550,000	\$ 3,000,000	\$ 4,616,975
Fund 35 - County Schools Facility Fund	\$ 80,000	\$ 900,000	\$ 7,549,979
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 13,170	\$ 40,000	\$ 523,918
Fund 51 - Bond Interest and Redemption Fund	\$ 97,826,750	\$ 94,293,235	\$ 112,370,206
Fund 67 - Self Insurance Fund	\$ 18,980,798	\$ 25,104,706	\$ 15,176,613
Total All Funds	\$ 769,047,222	\$ 885,272,108	\$ 397,223,211

Attachment(s)

- Executive Summary
- 2021-22 SACS Proposed Budget Financial Forms
 - Form 01 - General Fund Summary (Unrestricted, Restricted & Combined Unrestricted/Restricted)
 - Form 11 - Adult Education Fund
 - Form 12 - Child Development Fund
 - Form 13 - Cafeteria Special Revenue Fund
 - Form 14 - Deferred Maintenance Fund
 - Form 21 - Building Fund
 - Form 25 - Capital Facilities Fund
 - Form 35 - County School Facilities Fund
 - Form 40 - Special Reserve fund for Capital Outlay Projects
 - Form 51 - Bond Interest and Redemption Fund
 - Form 67 - Self-Insurance Fund
 - Form A - Average Daily Attendance
 - Form ASSET – Schedule of Capital Assets
 - Form CEA – Current Expense Formula Actuals
 - Form CEB – Current Expense Formula Budget
 - Form ESMOE – ESSA Maintenance of Effort
 - Form ICR – Indirect Cost Rate
 - Form L – Lottery
 - Form MYP – Multiyear Projections
 - Form SIAB – Summary of Interfund Activities – Budget
- 2021-22 Proposed Adopted Budget PowerPoint Presentation
- Summary of 2021-22 Budgets by Site/Department
- Summary of 2021-22 Position Control by Site/Department
- Summary of 2021-22 COVID Budget Allocation
- 21-0949 District's Revised 2021-22 Budget Reduction Options and Bridge Plan for Fiscal Year 2021-22 Budget

EXECUTIVE SUMMARY



To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
Omaira Reyna, Budget & Finance Director
Ryan Nguyen, Controller

Meeting Date June 30, 2021

Subject 2021-22 Adopted Budget – Executive Summary

Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget the Governing Board must conduct a Public Hearing per Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption which occurred on June 16, 2021. The Proposed Budget includes a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2021-22 Budget has been developed for all funds and establishes expenditure authority for the District in the 2021-22 fiscal year and provided a Multi-Year projection for the 2022-23 and 2023-24 fiscal years. .

The District began its 2021-22 Budget Development process during the 2020-21 cycle, when the unprecedented impact of COVID-19 ushered state economic uncertainty, a pivot to distance learning, sheltering in place, a cash flow crisis, and waves of one time money initially beginning in the Fall and later new legislation and allocations in the Spring supporting the greatest infusion of intense funding for education and safety. This impacted the Districts short and long term requirements and strategies to address its systemic economic recovery and sustainability amidst recovering from the impact of COVID-19 and strategically investing its one-time resources.

Since 2020-21 Budget Adoption, District staff has projected that it would need to reduce \$16 million dollars in expenditures for the 2021-22 fiscal year. On February 28, 2021, District staff developed and presented, for first reading, the 2021-22 Budget Reduction Options and Bridge Plan (“Plan”).

During the analysis and discussions regarding the District’s priorities, organizational status, and finances, it was challenging to timely identifying specific District-wide priorities and options for ongoing modified or suspended investments. To ensure timely development of the Budget and in preparation for ongoing recommendation for reductions in the 2022-23 Fiscal Year, District staff recommended the Plan for the 2021-22 Fiscal Year.

District staff has participated in several planning and public budget information and development meetings as well as participating in the development in the, Learning Continuity and Attendance plan (LCP), Local Control Accountability Plan (LCAP), Expanded Learning Opportunity (ELO)



grant plans, and other program and stakeholder engagement sessions designed to build a robust budget designed to meet and exceed needs and expectations and align where applicable to the Local Control Accountability Plan.

On April 28, 2021, the Board approved Resolution No 2021-0254 – Budget Reduction Options and Bridge Plan, to support the development of not only the 2021-22 Budget, but to simultaneously prepare for the necessary reductions for the 2022-23 school year. The elements of this resolution, in addition to the Governor’s May Revise projections, and the one time COVID-19 responsive resources are reflected in the 2021-22 Budget, in addition to investments recommended and adopted through our LCAP process. It is important to note that though the one-time resources are included in the budget, the details of each budget have not been fully developed and will be revised after budget adoption and presented in subsequent financial updates. This includes site based plans related to the recently awarded Expanded Learning Opportunity Grant and other one-time COVID-19 resources intended to support the District maintaining operational capacity and accelerating academic learning and migration from Distance to In-Person instruction in 2021-22.

The Base Budget Assumptions which includes all provisions of the Governor’s May Revise are summarized in the chart below:

OUSD Draft 2021-22 Budget Assumptions				
Year	2020-21	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)	0.00%	5.07%	2.48%	3.11%
Statutory COLA		1.70%	2.48%	3.11%
Compounded COLA (Special Education and Community Colleges Only)		4.05%		
Enrollment	35,441	35,034	34,734	34,484
Attendance (ADA)	33,911	33,911	32,838	32,541
Enrollment to ADA % *	96%	97%	95%	94%
Unduplicated Pupil Count	75.81	75.54	75.61	76.02
Salary and Negotiated Increases Adjusted - OEA	3.0%	2.5%		
Step & Column	1.3%	1.3%	1.3%	1.3%
Mandatories & Benefits - Certificated	24.11%	23.10%	24.25%	
Mandatories & Benefits - Classified	34.86%	35.29%	37.45%	

* Note: The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911.

These assumptions include the response to the request of the Board to retain base teaching positions that would have been reduced due to the loss in enrollment from the 2020-21 school year. There were schools whose reductions from 2019-20 were retained in 2020-21 and subsequently under this request, retained for the 2021-22 year. The bridge list of teacher, assistant principals is illustrated in the chart below and is a glimpse of the vast array one time funding request to support base and supplemental academic, staffing, and safety needs.



Bridge Plan and Program Number	School	Resource 3212 ESSER II Onetime FTE	Bridge Budget
	Allendale Elementary	1	
	Bridges Academy	1	
	Burckhalter Elementary	1	
	Franklin Elementary	1	
	Fruitvale Elementary	1	
	Garfield Elementary	1	
	Grass Valley Elementary	1	
	Hoover Elementary	1	
	Horace Mann Elementary	1	
	Howard Elementary	2	
	International Community School	1	
	Laurel Elementary	1	
	Lockwood STEAM Academy	3	
	Martin Luther King Jr. Elementary	1	
	New Highland Academy	1	
	Piedmont Avenue Elementary	1	
	Sankofa United Elementary	2	
	Bret Harte Middle	2	
	Frick United	0.8	
	Roosevelt Middle	0.3	
	Urban Promise Academy	0.2	
	West Oakland Middle	0.1	
	Castlemont High	2.8	
	McClymonds High	1.8	
	Dewey Academy	1.6	
	Ralph J. Bunche High	1.4	
	Markham Elementary	1.0	
4133 – Teacher Restoration Bridge	Total Teachers	33.0	\$ 2,900,652
	Edna Brewer	0.7	
	Westlake	0.7	
	Montera	0.7	
	West Oakland Middle	0.7	
	Frick	1.7	
	Bret Harte	0.7	
	Life Academy	0.7	
	Skyline	0.7	
	Dewey	1	
	Oakland High	1	
4132 – AP Bridge Plan	Total Assistant Principals	8.6	\$ 1,222,412
1110 – Resolution 2021-0254 General Ed Bridge Plan Teacher Salaries			\$ 11,000,000
	AB1840	182.0	\$ 5,000,000
	Total	223.6	\$ 20,123,064



The following one time COVID-19 resources reflected in the 2020-21 and 2021-22 Budgets:

** Resources in Red are included in the 2021-22 Budget*

Resource	Spending Deadline	Funding Availability Timeline				Total
		2020-21*	2021-22	2022-23	2023-24	
SB117 - Res 7388	None	\$0.4				\$0.4
State - Res 7420	6/2021	\$3.3				\$3.3
CR - Res 3220	12/2020	\$33.2				\$33.2
GEER - Res 3215	9/2022	\$0.6	\$2.0			\$2.6
ESSER I - Res 3210	9/2022	\$8.5	\$6.0			\$14.5
In-Person Instruction - Res 7422*	8/2022	\$11.6	\$0.0			\$11.6
Expanded Learning - Res 7425	8/2022		\$24.3			\$24.3
Expanded Learning (paras) - Res 7426	8/2022		\$2.7			\$2.7
ESSER II - Res 3212	9/2023	\$3.0		\$54.9		\$57.9
ESSER III - Res 3213,3214	9/2024				\$127.0	\$127.0
Totals		\$60.6	\$35.0	\$54.9	\$127.0	\$277.5
Remaining Available for Investment			\$216.9			

The District's 2021-22 Fund Balance Summary for the General Fund Proposed Adopted Budget is as follows:

2021-22 Adopted Budget Fund Balance Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 410,574,363	\$ 193,077,104	\$ 603,651,467
B. Expenditures			
9) Total Expenditures	\$ 314,664,491	\$ 372,182,002	\$ 686,846,493
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 95,909,872	\$ (179,104,898)	\$ (83,195,026)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (95,909,872)	\$ 90,934,872	\$ (4,975,000)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ -	\$ (88,170,026)	\$ (88,170,026)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 71,069,152	\$ 239,881,086	\$ 310,950,238
b) Restricted		\$ 151,711,060	
2) Ending Balance, June 30 (E + F1e)	\$ 71,069,152	\$ -	\$ 222,780,212



Multi Year Projection

The District's Multiyear projection is summarized as follows with and without the one-time resources.

2021-22 Adopted Budget MYP Fund Balance Summary - Unrestricted

	2021-22 Unrestricted	2022-23 Unrestricted	2023-24 Unrestricted
A. Revenues			
5) Total Revenues	\$ 410,574,363	\$ 407,605,663	\$ 416,914,397
B. Expenditures			
9) Total Expenditures	\$ 319,639,491	\$ 321,061,139	\$ 327,239,581
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 90,934,872	\$ 86,544,524	\$ 89,674,816
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (90,934,872)	\$ (90,034,872)	\$ (89,832,221)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ -	\$ (3,490,348)	\$ (157,405)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 71,069,152	\$ 71,069,152	\$ 67,578,804
2) Ending Balance, June 30 (E + F1e)	\$ 71,069,152	\$ 67,578,804	\$ 67,421,399

2021-22 Adopted Budget MYP Fund Balance Summary - Restricted

	2021-22 Restricted	2022-23 Restricted	2023-24 Restricted
A. Revenues			
5) Total Revenues	\$ 193,077,104	\$ 194,045,327	\$ 195,386,485
B. Expenditures			
9) Total Expenditures	\$ 372,182,002	\$ 355,956,644	\$ 357,140,477
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (179,104,898)	\$ (161,911,317)	\$ (161,753,992)
D. Other Financing Sources/Uses			0
4) Total, Other Financing Sources/Uses	\$ 90,934,872	\$ 90,934,872	\$ 89,832,221
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (88,170,026)	\$ (70,976,445)	\$ (71,921,771)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 239,881,086	\$ 151,711,060	\$ 80,734,615
2) Ending Balance, June 30 (E + F1e)	\$ 151,711,060	\$ 80,734,615	\$ 8,812,844



2021-22 Adopted Budget MYP Fund Balance Summary - Combined

	2021-22 Combined	2022-23 Combined	2023-24 Combined
A. Revenues			
5) Total Revenues	\$ 603,651,467	\$ 601,650,990	\$ 612,300,882
B. Expenditures			
9) Total Expenditures	\$ 691,821,493	\$ 677,017,783	\$ 684,380,058
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (88,170,026)	\$ (75,366,793)	\$ (72,079,176)
D. Other Financing Sources/Uses		0	
4) Total, Other Financing Sources/Uses	\$ -	\$ 900,000	\$ -
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (88,170,026)	\$ (74,466,793)	\$ (72,079,176)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 310,950,238	\$ 222,780,212	\$ 148,313,419
2) Ending Balance, June 30 (E + F1e)	\$ 222,780,212	\$ 148,313,419	\$ 76,234,243



2021-22 Adopted Budget MYP Fund Balance Summary - Unrestricted No 1x COVID

	2021-22 Unrestricted	2022-23 Unrestricted	2023-24 Unrestricted
A. Revenues			
5) Total Revenues	\$ 410,574,363	\$ 407,605,663	\$ 416,914,397
B. Expenditures			
9) Total Expenditures	\$ 319,639,491	\$ 321,061,139	\$ 327,239,581
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 90,934,872	\$ 86,544,524	\$ 89,674,816
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (90,934,872)	\$ (90,034,872)	\$ (89,832,221)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ -	\$ (3,490,348)	\$ (157,405)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 71,069,152	\$ 71,069,152	\$ 67,578,804
2) Ending Balance, June 30 (E + F1e)	\$ 71,069,152	\$ 67,578,804	\$ 67,421,399

2021-22 Adopted Budget MYP Fund Balance Summary - Restricted No 1x COVID

	2021-22 Restricted	2022-23 Restricted	2023-24 Restricted
A. Revenues			
5) Total Revenues	\$ 193,077,104	\$ 194,045,327	\$ 195,386,485
B. Expenditures			
9) Total Expenditures	\$ 286,770,195	\$ 291,148,149	\$ 294,815,084
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (93,693,091)	\$ (97,102,822)	\$ (99,428,599)
D. Other Financing Sources/Uses		0	
4) Total, Other Financing Sources/Uses	\$ 90,934,872	\$ 90,297,846	\$ 84,795,480
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (2,758,219)	\$ (6,804,976)	\$ (14,633,119)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 23,410,046	\$ 20,651,827	\$ 13,846,851
2) Ending Balance, June 30 (E + F1e)	\$ 20,651,827	\$ 13,846,851	\$ (786,268)



2021-22 Adopted Budget MYP Fund Balance Summary - Combined No 1x COVID

	2021-22 Combined	2022-23 Combined	2023-24 Combined
A. Revenues			
5) Total Revenues	\$ 603,651,467	\$ 601,650,990	\$ 612,300,882
B. Expenditures			
9) Total Expenditures	\$ 606,409,686	\$ 612,209,288	\$ 622,054,665
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (2,758,219)	\$ (10,558,298)	\$ (9,753,783)
D. Other Financing Sources/Uses		0	
4) Total, Other Financing Sources/Uses	\$ -	\$ 262,974	\$ (5,036,741)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (2,758,219)	\$ (10,295,324)	\$ (14,790,524)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 94,479,198	\$ 91,720,979	\$ 81,425,655
2) Ending Balance, June 30 (E + F1e)	\$ 91,720,979	\$ 81,425,655	\$ 66,635,131

The District will continue to develop its strategies for budget development, reporting, and progress monitoring to support highlighting our investments, outcomes, and the various nuances in the use of one time resources as we re-invest in our core operation and ensure fiscal sustainability. After budget adoption the District will continue building the budgets with one time resources and submit revisions during Interim Budget revisions or as necessary in advance of the interim reporting periods.

FORM CB
BUDGET
CERTIFICATION

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 1000 Broadway, Oakland CA 94607

Date: 6/14/2021 & 6/28/2021

Place: KDOL-TV Channel 27

Date: June 16, 2021

Time: 06:00 PM

Adoption Date: June 30, 2021

Signed: 

Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Lisa Grant-Dawson/Omaira Reyna

Telephone: 510-879-8855

Title: Chief Business Officer/Director Bdgt & Fin

E-mail: lisa.grantdawson/OREyna@ousd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 30, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

FORM CC
WORKERS'
COMPENSATION
CERTIFICATION

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.


To the County Superintendent of Schools:

(X) Our district is self-insured for workers' compensation claims as defined in Education Code
Section 42141(a):

Total liabilities actuarially determined:	\$ <u>38,847,848.00</u>
Less: Amount of total liabilities reserved in budget:	\$ <u> </u>
Estimated accrued but unfunded liabilities:	\$ <u>38,847,848.00</u>

() This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

Signed 
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: 6/30/2021

For additional information on this certification, please contact:

Name: Lisa Grant-Dawson

Title: Chief Business Officer

Telephone: 510-879-8855

E-mail: lisa.grantdawson@ousd.org

FORM TC

TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
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30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
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51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
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61	Cafeteria Enterprise Fund		
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63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
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CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	G	G

FORM 01
GENERAL SUMMARY
(UNRESTRICTED,
RESTRICTED & COM-
BINED UNRESTRICTED/
RESTRICTED FORMAT)

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		380,426,049.00	3,481,613.00	383,907,662.00	398,128,075.00	3,481,613.00	401,609,688.00	4.6%
2) Federal Revenue	8100-8299		0.00	295,017,303.00	295,017,303.00	0.00	43,054,574.00	43,054,574.00	-85.4%
3) Other State Revenue	8300-8599		22,364,234.00	125,863,352.00	148,227,586.00	6,629,578.00	74,993,675.00	81,623,253.00	-44.9%
4) Other Local Revenue	8600-8799		6,278,172.00	77,688,304.00	83,966,476.00	5,816,710.00	71,547,242.00	77,363,952.00	-7.9%
5) TOTAL, REVENUES			409,068,455.00	502,050,572.00	911,119,027.00	410,574,363.00	193,077,104.00	603,651,467.00	-33.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		135,599,585.00	81,419,908.00	217,019,493.00	136,697,699.00	80,869,701.00	217,567,400.00	0.3%
2) Classified Salaries	2000-2999		48,346,497.00	54,654,285.00	103,000,782.00	50,059,507.00	47,823,627.00	97,883,134.00	-5.0%
3) Employee Benefits	3000-3999		82,669,247.00	95,599,013.00	178,268,260.00	90,405,498.00	98,149,972.00	188,555,470.00	5.8%
4) Books and Supplies	4000-4999		5,560,616.00	61,384,674.00	66,945,290.00	10,586,603.00	77,903,223.00	88,489,826.00	32.2%
5) Services and Other Operating Expenditures	5000-5999		26,126,691.00	65,684,003.00	91,810,694.00	30,471,400.00	50,697,219.00	81,168,619.00	-11.6%
6) Capital Outlay	6000-6999		447,931.00	1,291,670.00	1,739,601.00	141,655.00	843,421.00	985,076.00	-43.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		6,053,654.00	6,214,035.00	12,267,689.00	7,496,786.00	6,325,153.00	13,821,939.00	12.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(8,637,337.00)	5,637,266.00	(3,000,071.00)	(11,194,657.00)	9,569,686.00	(1,624,971.00)	-45.8%
9) TOTAL, EXPENDITURES			296,166,884.00	371,884,854.00	668,051,738.00	314,664,491.00	372,182,002.00	686,846,493.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,901,571.00	130,165,718.00	243,067,289.00	95,909,872.00	(179,104,898.00)	(83,195,026.00)	-134.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		289,286.00	0.00	289,286.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
2) Other Sources/Uses									
a) Sources	8930-8979		23,466.00	0.00	23,466.00	25,000.00	0.00	25,000.00	6.5%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(75,188,989.00)	75,188,989.00	0.00	(90,934,872.00)	90,934,872.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(74,876,237.00)	75,188,989.00	312,752.00	(95,909,872.00)	90,934,872.00	(4,975,000.00)	-1690.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,025,334.00	205,354,707.00	243,380,041.00	0.00	(88,170,026.00)	(88,170,026.00)	-136.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,043,818.00	34,526,379.00	67,570,197.00	71,069,152.00	239,881,086.00	310,950,238.00	360.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,043,818.00	34,526,379.00	67,570,197.00	71,069,152.00	239,881,086.00	310,950,238.00	360.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,043,818.00	34,526,379.00	67,570,197.00	71,069,152.00	239,881,086.00	310,950,238.00	360.2%
2) Ending Balance, June 30 (E + F1e)			71,069,152.00	239,881,086.00	310,950,238.00	71,069,152.00	151,711,060.00	222,780,212.00	-28.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	239,881,086.00	239,881,086.00	0.00	151,711,060.00	151,711,060.00	-36.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	41,374,306.00	0.00	41,374,306.00	36,374,366.00	0.00	36,374,366.00	-12.1%
State Dated Warrants	0000	9780				782,249.00		782,249.00	
Additional 1% Reserve	0000	9780				6,602,564.00		6,602,564.00	
Res 0040 AB 1840	0000	9780				11,009,000.00		11,009,000.00	
2020-21 COVID-19 GF Cost Avoid	0000	9780				1,079,969.00		1,079,969.00	
3rd Int Cost Avoidance Res 0000	0000	9780				9,273,194.00		9,273,194.00	
3rd Int Cost Avoidance Res 0002	0000	9780				366,458.00		366,458.00	
3rd Int Cost Avoidance Res 0004	0000	9780				68,837.00		68,837.00	
3rd Int Cost Avoidance Res 0005	0000	9780				5,807,460.00		5,807,460.00	
3rd Int Cost Avoidance Res 0010	0000	9780				797,652.00		797,652.00	
3rd Int Cost Avoidance Res 0020	0000	9780				42,822.00		42,822.00	
3rd Int Cost Avoidance Res 0039	0000	9780				69,313.00		69,313.00	
3rd Int Cost Avoidance Res 0095	0000	9780				241,106.00		241,106.00	
3rd Int Cost Avoidance Res 0100	0000	9780				39,087.00		39,087.00	
3rd Int Cost Avoidance Res 0720	0000	9780				194,655.00		194,655.00	

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Stale Dated Warrants	0000	9780	782,249.00		782,249.00				
Additional 1% Reserve	0000	9780	6,602,504.00		6,602,504.00				
Resource 0040 AB 1840 1x Alloc	0000	9780	16,009,000.00		16,009,000.00				
2020-21 COVID GF Cost Avoidance	0000	9780	1,079,969.00		1,079,969.00				
3rd Int Cost Avoidnce Res 0000	0000	9780	9,273,194.00		9,273,194.00				
3rd Int Cost Avoidnce Res 0002	0000	9780	366,458.00		366,458.00				
3rd Int Cost Avoidnce Res 0004	0000	9780	68,837.00		68,837.00				
3rd Int Cost Avoidnce Res 0005	0000	9780	5,807,460.00		5,807,460.00				
3rd Int Cost Avoidnce Res 0010	0000	9780	797,652.00		797,652.00				
3rd Int Cost Avoidnce Res 0020	0000	9780	42,822.00		42,822.00				
3rd Int Cost Avoidnce Res 0039	0000	9780	69,313.00		69,313.00				
3rd Int Cost Avoidnce R 0095	0000	9780	241,106.00		241,106.00				
3rd Int Cost Avoidnce R 0100	0000	9780	39,087.00		39,087.00				
3rd Int Cost Avoidance R 0720	0000	9780	194,655.00		194,655.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,205,127.00	0.00	13,205,127.00	13,637,430.00	0.00	13,637,430.00	3.3%
Unassigned/Unappropriated Amount		9790	16,339,719.00	0.00	16,339,719.00	20,907,356.00	0.00	20,907,356.00	28.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	200,577,934.00	0.00	200,577,934.00	218,380,165.00	0.00	218,380,165.00	8.9%
Education Protection Account State Aid - Current Year		8012	57,447,642.00	0.00	57,447,642.00	51,445,209.00	0.00	51,445,209.00	-10.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	669,318.00	0.00	669,318.00	669,318.00	0.00	669,318.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,941,806.00	0.00	1,941,806.00	1,941,806.00	0.00	1,941,806.00	0.0%
County & District Taxes Secured Roll Taxes		8041	79,529,871.00	0.00	79,529,871.00	79,529,871.00	0.00	79,529,871.00	0.0%
Unsecured Roll Taxes		8042	7,836,506.00	0.00	7,836,506.00	7,836,506.00	0.00	7,836,506.00	0.0%
Prior Years' Taxes		8043	(491,383.00)	0.00	(491,383.00)	(491,383.00)	0.00	(491,383.00)	0.0%
Supplemental Taxes		8044	2,328,770.00	0.00	2,328,770.00	2,328,770.00	0.00	2,328,770.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	47,692,501.00	0.00	47,692,501.00	47,692,501.00	0.00	47,692,501.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	25,991,487.00	0.00	25,991,487.00	25,991,487.00	0.00	25,991,487.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			423,524,452.00	0.00	423,524,452.00	435,324,250.00	0.00	435,324,250.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(43,098,403.00)	0.00	(43,098,403.00)	(37,196,175.00)	0.00	(37,196,175.00)	-13.7%
Property Taxes Transfers		8097	0.00	3,481,613.00	3,481,613.00	0.00	3,481,613.00	3,481,613.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			380,426,049.00	3,481,613.00	383,907,662.00	398,128,075.00	3,481,613.00	401,609,688.00	4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,647,767.00	8,647,767.00	0.00	8,886,484.00	8,886,484.00	2.8%
Special Education Discretionary Grants		8182	0.00	861,191.00	861,191.00	0.00	896,069.00	896,069.00	4.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		21,950,212.00	21,950,212.00		17,962,323.00	17,962,323.00	-18.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,628,153.00	2,628,153.00		1,930,309.00	1,930,309.00	-26.6%
Title III, Part A, Immigrant Student Program	4201	8290		400,669.00	400,669.00		395,109.00	395,109.00	-1.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,611,927.00	1,611,927.00		1,441,611.00	1,441,611.00	-10.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		15,287,995.00	15,287,995.00		8,690,883.00	8,690,883.00	-43.2%
Career and Technical Education	3500-3599	8290		436,276.00	436,276.00		453,945.00	453,945.00	4.0%
All Other Federal Revenue	All Other	8290	0.00	243,193,113.00	243,193,113.00	0.00	2,397,841.00	2,397,841.00	-99.0%
TOTAL, FEDERAL REVENUE			0.00	295,017,303.00	295,017,303.00	0.00	43,054,574.00	43,054,574.00	-85.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		21,863,565.00	21,863,565.00		22,963,302.00	22,963,302.00	5.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,297,747.00	0.00	1,297,747.00	1,383,481.00	0.00	1,383,481.00	6.6%
Lottery - Unrestricted and Instructional Materials		8560	5,057,487.00	1,652,112.00	6,709,599.00	5,086,634.00	1,661,634.00	6,748,268.00	0.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,157,158.00	9,157,158.00		9,073,478.00	9,073,478.00	-0.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		601,176.00	601,176.00		324,386.00	324,386.00	-46.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,457,685.00	1,457,685.00		734,118.00	734,118.00	-49.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		152,435.00	152,435.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,009,000.00	90,979,221.00	106,988,221.00	159,463.00	40,236,757.00	40,396,220.00	-62.2%
TOTAL, OTHER STATE REVENUE			22,364,234.00	125,863,352.00	148,227,586.00	6,629,578.00	74,993,675.00	81,623,253.00	-44.9%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	44,204,430.00	44,204,430.00	0.00	44,299,792.00	44,299,792.00	0.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,470,698.00	0.00	2,470,698.00	69,600.00	0.00	69,600.00	-97.2%
Interest		8660	1,430,000.00	0.00	1,430,000.00	1,430,000.00	0.00	1,430,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	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	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,359,510.00	0.00	1,359,510.00	1,359,510.00	0.00	1,359,510.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	17,225.00	17,225.00	0.00	20,000.00	20,000.00	16.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	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	0.00	0.0%
All Other Local Revenue		8699	1,017,964.00	25,466,649.00	26,484,613.00	2,957,600.00	19,227,450.00	22,185,050.00	-16.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,278,172.00	77,688,304.00	83,966,476.00	5,816,710.00	71,547,242.00	77,363,952.00	-7.9%
TOTAL, REVENUES			409,068,455.00	502,050,572.00	911,119,027.00	410,574,363.00	193,077,104.00	603,651,467.00	-33.7%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	108,744,037.00	71,143,501.00	179,887,538.00	110,545,299.00	68,967,858.00	179,513,157.00	-0.2%
Certificated Pupil Support Salaries		1200	5,402,766.00	7,443,864.00	12,846,630.00	5,974,127.00	8,647,828.00	14,621,955.00	13.8%
Certificated Supervisors' and Administrators' Salaries		1300	20,544,580.00	2,832,543.00	23,377,123.00	19,629,172.00	3,254,015.00	22,883,187.00	-2.1%
Other Certificated Salaries		1900	908,202.00	0.00	908,202.00	549,101.00	0.00	549,101.00	-39.5%
TOTAL, CERTIFICATED SALARIES			135,599,585.00	81,419,908.00	217,019,493.00	136,697,699.00	80,869,701.00	217,567,400.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	551,106.00	20,536,981.00	21,088,087.00	154,587.00	19,100,706.00	19,255,293.00	-8.7%
Classified Support Salaries		2200	16,904,247.00	16,498,048.00	33,402,295.00	16,730,281.00	13,277,184.00	30,007,465.00	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	17,445,320.00	12,732,877.00	30,178,197.00	18,296,592.00	10,912,414.00	29,209,006.00	-3.2%
Clerical, Technical and Office Salaries		2400	12,391,797.00	4,644,001.00	17,035,798.00	13,838,765.00	4,292,203.00	18,130,968.00	6.4%
Other Classified Salaries		2900	1,054,027.00	242,378.00	1,296,405.00	1,039,282.00	241,120.00	1,280,402.00	-1.2%
TOTAL, CLASSIFIED SALARIES			48,346,497.00	54,654,285.00	103,000,782.00	50,059,507.00	47,823,627.00	97,883,134.00	-5.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,889,998.00	44,438,787.00	63,328,785.00	22,854,971.00	44,602,702.00	67,457,673.00	6.5%
PERS		3201-3202	8,950,794.00	9,785,936.00	18,736,730.00	10,716,511.00	10,908,360.00	21,624,871.00	15.4%
OASDI/Medicare/Alternative		3301-3302	5,589,086.00	5,753,445.00	11,342,531.00	5,946,302.00	4,944,507.00	10,890,809.00	-4.0%
Health and Welfare Benefits		3401-3402	35,910,610.00	25,566,311.00	61,476,921.00	38,667,364.00	29,152,504.00	67,819,868.00	10.3%
Unemployment Insurance		3501-3502	175,646.00	249,452.00	425,098.00	4,444,145.00	3,063,945.00	7,508,090.00	1666.2%
Workers' Compensation		3601-3602	11,011,157.00	8,268,543.00	19,279,700.00	5,915,039.00	4,071,998.00	9,987,037.00	-48.2%
OPEB, Allocated		3701-3702	8,802.00	16,938.00	25,740.00	441,697.00	13,347.00	455,044.00	1667.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,133,154.00	1,519,601.00	3,652,755.00	1,419,469.00	1,392,609.00	2,812,078.00	-23.0%
TOTAL, EMPLOYEE BENEFITS			82,669,247.00	95,599,013.00	178,268,260.00	90,405,498.00	98,149,972.00	188,555,470.00	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,080.00	3,902,481.00	3,909,561.00	739,817.00	1,745,338.00	2,485,155.00	-36.4%
Books and Other Reference Materials		4200	374,239.00	1,842,189.00	2,216,428.00	160,287.00	467,679.00	627,966.00	-71.7%
Materials and Supplies		4300	3,966,730.00	35,771,190.00	39,737,920.00	9,230,917.00	71,555,903.00	80,786,820.00	103.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,212,567.00	19,868,814.00	21,081,381.00	455,582.00	4,134,303.00	4,589,885.00	-78.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,560,616.00	61,384,674.00	66,945,290.00	10,586,603.00	77,903,223.00	88,489,826.00	32.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	1,057.00	1,057.00	New
Travel and Conferences		5200	66,157.00	729,632.00	795,789.00	327,334.00	205,729.00	533,063.00	-33.0%
Dues and Memberships		5300	563,861.00	85,462.00	649,323.00	527,186.00	12,430.00	539,616.00	-16.9%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,750,684.00	78,855.00	6,829,539.00	1,685,000.00	70,866.00	1,755,866.00	-74.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	758,557.00	3,449,876.00	4,208,433.00	870,085.00	6,031,996.00	6,902,081.00	64.0%
Transfers of Direct Costs		5710	(178,365.00)	178,365.00	0.00	69,750.00	(69,750.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(271,799.00)	(1,200.00)	(272,999.00)	(874,854.00)	500.00	(874,354.00)	220.3%
Professional/Consulting Services and Operating Expenditures		5800	16,169,605.00	61,114,214.00	77,283,819.00	25,675,733.00	44,419,494.00	70,095,227.00	-9.3%
Communications		5900	2,267,991.00	48,799.00	2,316,790.00	2,191,166.00	24,897.00	2,216,063.00	-4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,126,691.00	65,684,003.00	91,810,694.00	30,471,400.00	50,697,219.00	81,168,619.00	-11.6%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,655.00	0.00	21,655.00	21,655.00	0.00	21,655.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	426,276.00	1,291,670.00	1,717,946.00	120,000.00	843,421.00	963,421.00	-43.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			447,931.00	1,291,670.00	1,739,601.00	141,655.00	843,421.00	985,076.00	-43.4%
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	0.00	0.0%
State Special Schools		7130	59,772.00	0.00	59,772.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	8,445.00	0.00	8,445.00	8,445.00	0.00	8,445.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	6,214,035.00	6,214,035.00	0.00	6,325,153.00	6,325,153.00	1.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	410,566.00	0.00	410,566.00	795,139.00	0.00	795,139.00	93.7%
Other Debt Service - Principal		7439	5,574,871.00	0.00	5,574,871.00	6,693,202.00	0.00	6,693,202.00	20.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,053,654.00	6,214,035.00	12,267,689.00	7,496,786.00	6,325,153.00	13,821,939.00	12.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,637,266.00)	5,637,266.00	0.00	(9,569,686.00)	9,569,686.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,000,071.00)	0.00	(3,000,071.00)	(1,624,971.00)	0.00	(1,624,971.00)	-45.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,637,337.00)	5,637,266.00	(3,000,071.00)	(11,194,657.00)	9,569,686.00	(1,624,971.00)	-45.8%
TOTAL, EXPENDITURES			296,166,884.00	371,884,854.00	668,051,738.00	314,664,491.00	372,182,002.00	686,846,493.00	2.8%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	289,286.00	0.00	289,286.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			289,286.00	0.00	289,286.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	23,466.00	0.00	23,466.00	25,000.00	0.00	25,000.00	6.5%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			23,466.00	0.00	23,466.00	25,000.00	0.00	25,000.00	6.5%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(80,004,965.00)	80,004,965.00	0.00	(95,968,145.00)	95,968,145.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,815,976.00	(4,815,976.00)	0.00	5,033,273.00	(5,033,273.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(75,188,989.00)	75,188,989.00	0.00	(90,934,872.00)	90,934,872.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(74,876,237.00)	75,188,989.00	312,752.00	(95,909,872.00)	90,934,872.00	(4,975,000.00)	-1690.7%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	380,426,049.00	3,481,613.00	383,907,662.00	398,128,075.00	3,481,613.00	401,609,688.00	4.6%
2) Federal Revenue		8100-8299	0.00	295,017,303.00	295,017,303.00	0.00	43,054,574.00	43,054,574.00	-85.4%
3) Other State Revenue		8300-8599	22,364,234.00	125,863,352.00	148,227,586.00	6,629,578.00	74,993,675.00	81,623,253.00	-44.9%
4) Other Local Revenue		8600-8799	6,278,172.00	77,688,304.00	83,966,476.00	5,816,710.00	71,547,242.00	77,363,952.00	-7.9%
5) TOTAL, REVENUES			409,068,455.00	502,050,572.00	911,119,027.00	410,574,363.00	193,077,104.00	603,651,467.00	-33.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	162,533,371.00	248,841,287.00	411,374,658.00	171,341,006.00	262,554,664.00	433,895,670.00	5.5%
2) Instruction - Related Services	2000-2999		63,187,805.00	50,354,579.00	113,542,384.00	68,131,344.00	42,677,314.00	110,808,658.00	-2.4%
3) Pupil Services	3000-3999		15,048,799.00	24,911,997.00	39,960,796.00	24,747,629.00	14,932,872.00	39,680,501.00	-0.7%
4) Ancillary Services	4000-4999		1,059,535.00	12,471,785.00	13,531,320.00	1,693,810.00	10,325,860.00	12,019,670.00	-11.2%
5) Community Services	5000-5999		52,610.00	0.00	52,610.00	36,254.00	0.00	36,254.00	-31.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,632,602.00	9,814,118.00	28,446,720.00	17,386,295.00	12,354,865.00	29,741,160.00	4.6%
8) Plant Services	8000-8999		29,598,508.00	19,277,053.00	48,875,561.00	23,831,367.00	23,011,274.00	46,842,641.00	-4.2%
9) Other Outgo	9000-9999		6,053,654.00	6,214,035.00	12,267,689.00	7,496,786.00	6,325,153.00	13,821,939.00	12.7%
10) TOTAL, EXPENDITURES			296,166,884.00	371,884,854.00	668,051,738.00	314,664,491.00	372,182,002.00	686,846,493.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			112,901,571.00	130,165,718.00	243,067,289.00	95,909,872.00	(179,104,898.00)	(83,195,026.00)	-134.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	289,286.00	0.00	289,286.00	0.00	0.00	0.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
2) Other Sources/Uses		8930-8979	23,466.00	0.00	23,466.00	25,000.00	0.00	25,000.00	6.5%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(75,188,989.00)	75,188,989.00	0.00	(90,934,872.00)	90,934,872.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(74,876,237.00)	75,188,989.00	312,752.00	(95,909,872.00)	90,934,872.00	(4,975,000.00)	-1690.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,025,334.00	205,354,707.00	243,380,041.00	0.00	(88,170,026.00)	(88,170,026.00)	-136.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,043,818.00	34,526,379.00	67,570,197.00	71,069,152.00	239,881,086.00	310,950,238.00	360.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,043,818.00	34,526,379.00	67,570,197.00	71,069,152.00	239,881,086.00	310,950,238.00	360.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,043,818.00	34,526,379.00	67,570,197.00	71,069,152.00	239,881,086.00	310,950,238.00	360.2%
2) Ending Balance, June 30 (E + F1e)			71,069,152.00	239,881,086.00	310,950,238.00	71,069,152.00	151,711,060.00	222,780,212.00	-28.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	239,881,086.00	239,881,086.00	0.00	151,711,060.00	151,711,060.00	-36.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	41,374,306.00	0.00	41,374,306.00	36,374,366.00	0.00	36,374,366.00	-12.1%
Stale Dated Warrants	0000	9780				782,249.00		782,249.00	
Additional 1% Reserve	0000	9780				6,602,564.00		6,602,564.00	
Res 0040 AB 1840	0000	9780				11,009,000.00		11,009,000.00	
2020-21 COVID-19 GF Cost Avoid	0000	9780				1,079,969.00		1,079,969.00	
3rd Int Cost Avoidance Res 0000	0000	9780				9,273,194.00		9,273,194.00	
3rd Int Cost Avoidance Res 0002	0000	9780				366,458.00		366,458.00	
3rd Int Cost Avoidance Res 0004	0000	9780				68,837.00		68,837.00	
3rd Int Cost Avoidance Res 0005	0000	9780				5,807,460.00		5,807,460.00	
3rd Int Cost Avoidance Res 0010	0000	9780				797,652.00		797,652.00	
3rd Int Cost Avoidance Res 0020	0000	9780				42,822.00		42,822.00	
3rd Int Cost Avoidance Res 0039	0000	9780				69,313.00		69,313.00	
3rd Int Cost Avoidance Res 0095	0000	9780				241,106.00		241,106.00	

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
3rd Int Cost Avoidance Res 0100	0000	9780				39,087.00		39,087.00	
3rd Int Cost Avoidance Res 0720	0000	9780				194,655.00		194,655.00	
Stale Dated Warrants	0000	9780	782,249.00		782,249.00				
Additional 1% Reserve	0000	9780	6,602,504.00		6,602,504.00				
Resource 0040 AB 1840 1x Alloc	0000	9780	16,009,000.00		16,009,000.00				
2020-21 COVID GF Cost Avoidance	0000	9780	1,079,969.00		1,079,969.00				
3rd Int Cost Avoidnce Res 0000	0000	9780	9,273,194.00		9,273,194.00				
3rd Int Cost Avoidnce Res 0002	0000	9780	366,458.00		366,458.00				
3rd Int Cost Avoidnce Res 0004	0000	9780	68,837.00		68,837.00				
3rd Int Cost Avoidnce Res 0005	0000	9780	5,807,460.00		5,807,460.00				
3rd Int Cost Avoidnce Res 0010	0000	9780	797,652.00		797,652.00				
3rd Int Cost Avoidnce Res 0020	0000	9780	42,822.00		42,822.00				
3rd Int Cost Avoidnce Res 0039	0000	9780	69,313.00		69,313.00				
3rd Int Cost Avoidnce R 0095	0000	9780	241,106.00		241,106.00				
3rd Int Cost Avoidnce R 0100	0000	9780	39,087.00		39,087.00				
3rd Int Cost Avoidance R 0720	0000	9780	194,655.00		194,655.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,205,127.00	0.00	13,205,127.00	13,637,430.00	0.00	13,637,430.00	3.3%
Unassigned/Unappropriated Amount		9790	16,339,719.00	0.00	16,339,719.00	20,907,356.00	0.00	20,907,356.00	28.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	4,222,401.00	0.00
3211	ESSER - California Community Schools Partnership Program	2,950,690.00	1,378,710.00
3212	Elementary and Secondary School Relief II (ESSER II) Fund	54,668,636.00	0.00
3213		103,627,600.00	100,460,801.00
3214		25,906,900.00	25,906,900.00
5640	Medi-Cal Billing Option	16,640.00	16,640.00
6300	Lottery: Instructional Materials	127,247.00	127,247.00
7425	Expanded Learning Opportunities (ELO) Grant	24,393,122.00	1,093,122.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	2,636,125.00	2,636,125.00
7510	Low-Performing Students Block Grant	10,218.00	0.00
7810	Other Restricted State	225,728.00	0.00
9010	Other Restricted Local	21,095,779.00	20,091,515.00
Total, Restricted Balance		239,881,086.00	151,711,060.00

FORM 11
ADULT EDUCATION
FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	166,885.00	222,972.00	33.6%
3) Other State Revenue		8300-8599	2,498,553.00	2,602,108.00	4.1%
4) Other Local Revenue		8600-8799	118,156.00	93,212.00	-21.1%
5) TOTAL, REVENUES			2,783,594.00	2,918,292.00	4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,781,669.00	1,765,915.00	-0.9%
2) Classified Salaries		2000-2999	287,455.00	326,447.00	13.6%
3) Employee Benefits		3000-3999	836,517.00	914,281.00	9.3%
4) Books and Supplies		4000-4999	123,633.00	48,727.00	-60.6%
5) Services and Other Operating Expenditures		5000-5999	220,004.00	217,190.00	-1.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	120,199.00	125,392.00	4.3%
9) TOTAL, EXPENDITURES			3,369,477.00	3,397,952.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(585,883.00)	(479,660.00)	-18.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(585,883.00)	(479,660.00)	-18.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,910,237.00	1,324,354.00	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,910,237.00	1,324,354.00	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,910,237.00	1,324,354.00	-30.7%
2) Ending Balance, June 30 (E + F1e)			1,324,354.00	844,694.00	-36.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,076,396.00	581,736.00	-46.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	247,958.00	262,958.00	6.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	166,885.00	222,972.00	33.6%
TOTAL, FEDERAL REVENUE			166,885.00	222,972.00	33.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,478,198.00	2,602,108.00	5.0%
All Other State Revenue	All Other	8590	20,355.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,498,553.00	2,602,108.00	4.1%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,000.00	15,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	101,156.00	78,212.00	-22.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,156.00	93,212.00	-21.1%
TOTAL, REVENUES			2,783,594.00	2,918,292.00	4.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,377,366.00	1,395,232.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	404,303.00	370,683.00	-8.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,781,669.00	1,765,915.00	-0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	104,600.00	127,986.00	22.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	182,855.00	198,461.00	8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			287,455.00	326,447.00	13.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	242,223.00	270,954.00	11.9%
PERS		3201-3202	72,907.00	110,834.00	52.0%
OASDI/Medicare/Alternative		3301-3302	73,274.00	63,197.00	-13.8%
Health and Welfare Benefits		3401-3402	309,812.00	350,470.00	13.1%
Unemployment Insurance		3501-3502	1,723.00	51,474.00	2887.5%
Workers' Compensation		3601-3602	124,758.00	57,952.00	-53.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,820.00	9,400.00	-20.5%
TOTAL, EMPLOYEE BENEFITS			836,517.00	914,281.00	9.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,278.00	48,727.00	-55.0%
Noncapitalized Equipment		4400	15,355.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			123,633.00	48,727.00	-60.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,800.00	2,800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	199,204.00	196,390.00	-1.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220,004.00	217,190.00	-1.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	120,199.00	125,392.00	4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,199.00	125,392.00	4.3%
TOTAL, EXPENDITURES			3,369,477.00	3,397,952.00	0.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 12
CHILD DEVELOPMENT
FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	894,587.00	748,043.00	-16.4%
3) Other State Revenue		8300-8599	14,425,315.00	13,835,114.00	-4.1%
4) Other Local Revenue		8600-8799	12,000.00	10,000.00	-16.7%
5) TOTAL, REVENUES			15,331,902.00	14,593,157.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,493,226.00	3,561,453.00	2.0%
2) Classified Salaries		2000-2999	3,864,278.00	3,979,067.00	3.0%
3) Employee Benefits		3000-3999	4,978,777.00	4,947,073.00	-0.6%
4) Books and Supplies		4000-4999	79,644.00	58,500.00	-26.5%
5) Services and Other Operating Expenditures		5000-5999	1,956,281.00	1,446,461.00	-26.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	773,700.00	590,603.00	-23.7%
9) TOTAL, EXPENDITURES			15,145,906.00	14,583,157.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185,996.00	10,000.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	69,813.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,813.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			116,183.00	10,000.00	-91.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,193,301.00	2,309,484.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,193,301.00	2,309,484.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,193,301.00	2,309,484.00	5.3%
2) Ending Balance, June 30 (E + F1e)			2,309,484.00	2,319,484.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,296,288.00	2,296,288.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,196.00	22,196.00	68.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	894,587.00	748,043.00	-16.4%
TOTAL, FEDERAL REVENUE			894,587.00	748,043.00	-16.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	14,417,815.00	13,827,614.00	-4.1%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	0.0%
TOTAL, OTHER STATE REVENUE			14,425,315.00	13,835,114.00	-4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	12,000.00	10,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	10,000.00	-16.7%
TOTAL, REVENUES			15,331,902.00	14,593,157.00	-4.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,545,958.00	2,710,998.00	6.5%
Certificated Pupil Support Salaries		1200	4,000.00	3,220.00	-19.5%
Certificated Supervisors' and Administrators' Salaries		1300	943,268.00	847,235.00	-10.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,493,226.00	3,561,453.00	2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,969,932.00	3,075,164.00	3.5%
Classified Support Salaries		2200	1,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	254,520.00	238,085.00	-6.5%
Clerical, Technical and Office Salaries		2400	638,826.00	665,818.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,864,278.00	3,979,067.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	484,695.00	484,475.00	0.0%
PERS		3201-3202	1,050,781.00	1,046,633.00	-0.4%
OASDI/Medicare/Alternative		3301-3302	417,511.00	407,213.00	-2.5%
Health and Welfare Benefits		3401-3402	2,471,875.00	2,515,493.00	1.8%
Unemployment Insurance		3501-3502	7,626.00	187,930.00	2364.3%
Workers' Compensation		3601-3602	472,362.00	239,790.00	-49.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	73,927.00	65,539.00	-11.3%
TOTAL, EMPLOYEE BENEFITS			4,978,777.00	4,947,073.00	-0.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,353.00	58,500.00	-22.4%
Noncapitalized Equipment		4400	4,291.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,644.00	58,500.00	-26.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	900.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	268,000.00	268,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,392.00	6,692.00	-63.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	928,469.00	1,137,269.00	22.5%
Professional/Consulting Services and Operating Expenditures		5800	734,520.00	28,500.00	-96.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,956,281.00	1,446,461.00	-26.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	773,700.00	590,603.00	-23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			773,700.00	590,603.00	-23.7%
TOTAL, EXPENDITURES			15,145,906.00	14,583,157.00	-3.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	69,813.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			69,813.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(69,813.00)	0.00	-100.0%

FORM 13
CAFETERIA
SPECIAL REVENUE
FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,048,331.00	20,125,937.00	-55.3%
3) Other State Revenue		8300-8599	1,701,879.00	1,701,879.00	0.0%
4) Other Local Revenue		8600-8799	1,473,069.00	590,772.00	-59.9%
5) TOTAL, REVENUES			48,223,279.00	22,418,588.00	-53.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,963,911.00	6,344,264.00	6.4%
3) Employee Benefits		3000-3999	3,610,417.00	4,968,779.00	37.6%
4) Books and Supplies		4000-4999	33,930,685.00	9,579,385.00	-71.8%
5) Services and Other Operating Expenditures		5000-5999	2,008,550.00	646,826.00	-67.8%
6) Capital Outlay		6000-6999	5,594,885.00	40,000.00	-99.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,106,172.00	908,976.00	-56.8%
9) TOTAL, EXPENDITURES			53,214,620.00	22,488,230.00	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,991,341.00)	(69,642.00)	-98.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	219,473.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(219,473.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,210,814.00)	(69,642.00)	-98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,670,891.00	2,460,077.00	-67.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,670,891.00	2,460,077.00	-67.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,670,891.00	2,460,077.00	-67.9%
2) Ending Balance, June 30 (E + F1e)			2,460,077.00	2,390,435.00	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,460,077.00	2,390,435.00	-2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	45,048,331.00	20,125,937.00	-55.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,048,331.00	20,125,937.00	-55.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,701,879.00	1,701,879.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,701,879.00	1,701,879.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	170,500.00	170,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	96,000.00	96,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,206,569.00	324,272.00	-73.1%
TOTAL, OTHER LOCAL REVENUE			1,473,069.00	590,772.00	-59.9%
TOTAL, REVENUES			48,223,279.00	22,418,588.00	-53.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,032,914.00	4,682,907.00	16.1%
Classified Supervisors' and Administrators' Salaries		2300	1,589,570.00	1,273,730.00	-19.9%
Clerical, Technical and Office Salaries		2400	341,427.00	387,627.00	13.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,963,911.00	6,344,264.00	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	35,756.00	35,922.00	0.5%
PERS		3201-3202	1,093,988.00	1,297,736.00	18.6%
OASDI/Medicare/Alternative		3301-3302	407,516.00	451,422.00	10.8%
Health and Welfare Benefits		3401-3402	1,545,987.00	2,688,681.00	73.9%
Unemployment Insurance		3501-3502	4,818.00	152,177.00	3058.5%
Workers' Compensation		3601-3602	347,278.00	201,747.00	-41.9%
OPEB, Allocated		3701-3702	236.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	174,838.00	141,094.00	-19.3%
TOTAL, EMPLOYEE BENEFITS			3,610,417.00	4,968,779.00	37.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,964,264.00	374,750.00	-98.1%
Noncapitalized Equipment		4400	144,391.00	75,000.00	-48.1%
Food		4700	13,822,030.00	9,129,635.00	-33.9%
TOTAL, BOOKS AND SUPPLIES			33,930,685.00	9,579,385.00	-71.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	0.0%
Dues and Memberships		5300	2,700.00	2,500.00	-7.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	376,068.00	157,500.00	-58.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(49,718.00)	(262,915.00)	428.8%
Professional/Consulting Services and Operating Expenditures		5800	1,634,000.00	733,741.00	-55.1%
Communications		5900	30,500.00	1,000.00	-96.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,008,550.00	646,826.00	-67.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,594,885.00	40,000.00	-99.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,594,885.00	40,000.00	-99.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,106,172.00	908,976.00	-56.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,106,172.00	908,976.00	-56.8%
TOTAL, EXPENDITURES			53,214,620.00	22,488,230.00	-57.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	219,473.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			219,473.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(219,473.00)	0.00	-100.0%

FORM 14
DEFERRED
MAINTENANCE FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,000.00	50,000.00	-2.0%
5) TOTAL, REVENUES			51,000.00	50,000.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,650,239.00	4,925,000.00	85.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,650,239.00	4,925,000.00	85.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,599,239.00)	(4,875,000.00)	87.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,000,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,000,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,599,239.00)	125,000.00	-104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,597,838.00	1,998,599.00	-56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,597,838.00	1,998,599.00	-56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,597,838.00	1,998,599.00	-56.5%
2) Ending Balance, June 30 (E + F1e)			1,998,599.00	2,123,599.00	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,998,599.00	2,123,599.00	6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	51,000.00	50,000.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,000.00	50,000.00	-2.0%
TOTAL, REVENUES			51,000.00	50,000.00	-2.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,650,239.00	4,925,000.00	85.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,650,239.00	4,925,000.00	85.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,650,239.00	4,925,000.00	85.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	5,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,000,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	5,000,000.00	New

FORM 21

BUILDING FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,000.00	10,000.00	0.0%
4) Other Local Revenue		8600-8799	1,333,332.00	955,000.00	-28.4%
5) TOTAL, REVENUES			1,343,332.00	965,000.00	-28.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,788,243.00	2,955,316.00	6.0%
3) Employee Benefits		3000-3999	1,355,750.00	1,463,019.00	7.9%
4) Books and Supplies		4000-4999	2,197,954.00	500,000.00	-77.3%
5) Services and Other Operating Expenditures		5000-5999	2,276,552.00	4,000,000.00	75.7%
6) Capital Outlay		6000-6999	66,714,317.00	15,800,000.00	-76.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,332,816.00	24,718,335.00	-67.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,989,484.00)	(23,753,335.00)	-67.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,989,484.00)	(23,753,335.00)	-67.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,217,260.00	50,227,776.00	-59.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,217,260.00	50,227,776.00	-59.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,217,260.00	50,227,776.00	-59.6%
2) Ending Balance, June 30 (E + F1e)			50,227,776.00	26,474,441.00	-47.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,187,251.00	26,433,916.00	-47.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	40,525.00	40,525.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	10,000.00	10,000.00	0.0%
TOTAL, OTHER STATE REVENUE			10,000.00	10,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,292,347.00	955,000.00	-26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,985.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,333,332.00	955,000.00	-28.4%
TOTAL, REVENUES			1,343,332.00	965,000.00	-28.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	16,800.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,474,347.00	2,661,212.00	7.6%
Clerical, Technical and Office Salaries		2400	297,096.00	294,104.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,788,243.00	2,955,316.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	27,145.00	27,963.00	3.0%
PERS		3201-3202	572,435.00	621,942.00	8.6%
OASDI/Medicare/Alternative		3301-3302	202,613.00	211,297.00	4.3%
Health and Welfare Benefits		3401-3402	363,605.00	417,989.00	15.0%
Unemployment Insurance		3501-3502	2,494.00	73,524.00	2848.0%
Workers' Compensation		3601-3602	167,308.00	93,979.00	-43.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,150.00	16,325.00	-19.0%
TOTAL, EMPLOYEE BENEFITS			1,355,750.00	1,463,019.00	7.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,177,954.00	500,000.00	-77.0%
TOTAL, BOOKS AND SUPPLIES			2,197,954.00	500,000.00	-77.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	700.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	270,175.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	1,978,177.00	4,000,000.00	102.2%
Communications		5900	2,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,276,552.00	4,000,000.00	75.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	66,680,777.00	15,800,000.00	-76.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,540.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			66,714,317.00	15,800,000.00	-76.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,332,816.00	24,718,335.00	-67.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 25
CAPITAL
FACILITIES FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,469,864.00	2,550,000.00	-26.5%
5) TOTAL, REVENUES			3,469,864.00	2,550,000.00	-26.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,000,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,867,690.00	2,000,000.00	-48.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,867,690.00	3,000,000.00	-22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(397,826.00)	(450,000.00)	13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(397,826.00)	(450,000.00)	13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,464,801.00	5,066,975.00	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,464,801.00	5,066,975.00	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,464,801.00	5,066,975.00	-7.3%
2) Ending Balance, June 30 (E + F1e)			5,066,975.00	4,616,975.00	-8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,056,171.00	4,606,171.00	-8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,804.00	10,804.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	77,000.00	50,000.00	-35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,392,864.00	2,500,000.00	-26.3%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,469,864.00	2,550,000.00	-26.5%
TOTAL, REVENUES			3,469,864.00	2,550,000.00	-26.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,000,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	1,000,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,867,690.00	2,000,000.00	-48.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,867,690.00	2,000,000.00	-48.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,867,690.00	3,000,000.00	-22.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 35
COUNTY SCHOOL
FACILITIES FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,613,000.00	80,000.00	-95.0%
5) TOTAL, REVENUES			1,613,000.00	80,000.00	-95.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	42,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,241,907.00	900,000.00	-59.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,283,907.00	900,000.00	-60.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(670,907.00)	(820,000.00)	22.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(670,907.00)	(820,000.00)	22.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,040,886.00	8,369,979.00	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,040,886.00	8,369,979.00	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,040,886.00	8,369,979.00	-7.4%
2) Ending Balance, June 30 (E + F1e)			8,369,979.00	7,549,979.00	-9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,367,479.00	7,547,479.00	-9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,500.00	2,500.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description			2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	113,000.00	80,000.00	-29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,613,000.00	80,000.00	-95.0%
TOTAL, REVENUES			1,613,000.00	80,000.00	-95.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,241,907.00	900,000.00	-59.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,241,907.00	900,000.00	-59.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,283,907.00	900,000.00	-60.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 40
SPECIAL RESERVE
FUND OR CAPITAL
OUTLAY PROJECTS

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,665.00	13,170.00	-3.6%
5) TOTAL, REVENUES			13,665.00	13,170.00	-3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,067.00	0.00	-100.0%
3) Employee Benefits		3000-3999	11,407.00	0.00	-100.0%
4) Books and Supplies		4000-4999	10,164.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	86,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	519,733.00	40,000.00	-92.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			675,871.00	40,000.00	-94.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(662,206.00)	(26,830.00)	-95.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(662,206.00)	(26,830.00)	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,212,954.00	550,748.00	-54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,212,954.00	550,748.00	-54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,212,954.00	550,748.00	-54.6%
2) Ending Balance, June 30 (E + F1e)			550,748.00	523,918.00	-4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	411,361.00	391,361.00	-4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	139,387.00	132,557.00	-4.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,000.00	13,170.00	19.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,665.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,665.00	13,170.00	-3.6%
TOTAL, REVENUES			13,665.00	13,170.00	-3.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	35,567.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	12,500.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			48,067.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,070.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,306.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,029.00	0.00	-100.0%
Unemployment Insurance		3501-3502	49.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,906.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	47.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			11,407.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,164.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,164.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	64,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	519,733.00	40,000.00	-92.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			519,733.00	40,000.00	-92.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			675,871.00	40,000.00	-94.1%

Description Resource Codes Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
From: General Fund/CSSF	8912	0.00	0.00
Other Authorized Interfund Transfers In	8919	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00
INTERFUND TRANSFERS OUT			
To: General Fund/CSSF	7612	0.00	0.00
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00
Other Authorized Interfund Transfers Out	7619	0.00	0.00
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 51
BOND INTEREST AND
REDEMPTION FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,104,133.00	1,162,060.00	5.2%
3) Other State Revenue		8300-8599	447,000.00	447,000.00	0.0%
4) Other Local Revenue		8600-8799	87,728,033.00	96,217,690.00	9.7%
5) TOTAL, REVENUES			89,279,166.00	97,826,750.00	9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	91,578,439.00	94,293,235.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			91,578,439.00	94,293,235.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,299,273.00)	3,533,515.00	-253.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,299,273.00)	3,533,515.00	-253.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,135,964.00	108,836,691.00	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,135,964.00	108,836,691.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,135,964.00	108,836,691.00	-2.1%
2) Ending Balance, June 30 (E + F1e)			108,836,691.00	112,370,206.00	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	108,836,691.00	112,370,206.00	3.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,104,133.00	1,162,060.00	5.2%
TOTAL, FEDERAL REVENUE			1,104,133.00	1,162,060.00	5.2%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	447,000.00	447,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			447,000.00	447,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	76,035,795.00	84,525,452.00	11.2%
Unsecured Roll		8612	3,400,000.00	3,400,000.00	0.0%
Prior Years' Taxes		8613	723,473.00	723,473.00	0.0%
Supplemental Taxes		8614	3,200,000.00	3,200,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,324,550.00	1,324,550.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	3,044,215.00	3,044,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			87,728,033.00	96,217,690.00	9.7%
TOTAL, REVENUES			89,279,166.00	97,826,750.00	9.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	45,169,215.00	49,924,215.00	10.5%
Bond Interest and Other Service Charges		7434	46,409,224.00	44,369,020.00	-4.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			91,578,439.00	94,293,235.00	3.0%
TOTAL, EXPENDITURES			91,578,439.00	94,293,235.00	3.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM 67
SELF-INSURANCE
FUND

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,881,396.00	18,980,798.00	-23.7%
5) TOTAL, REVENUES			24,881,396.00	18,980,798.00	-23.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,300,974.00	1,203,266.00	-7.5%
3) Employee Benefits		3000-3999	553,900.00	571,887.00	3.2%
4) Books and Supplies		4000-4999	110,898.00	108,000.00	-2.6%
5) Services and Other Operating Expenses		5000-5999	18,651,819.00	23,221,553.00	24.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,617,591.00	25,104,706.00	21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,263,805.00	(6,123,908.00)	-243.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,263,805.00	(6,123,908.00)	-243.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,036,716.00	21,300,521.00	25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,036,716.00	21,300,521.00	25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,036,716.00	21,300,521.00	25.0%
2) Ending Net Position, June 30 (E + F1e)			21,300,521.00	15,176,613.00	-28.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	21,297,887.00	15,173,979.00	-28.8%
c) Unrestricted Net Position		9790	2,634.00	2,634.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	162,500.00	150,000.00	-7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	24,718,896.00	18,830,798.00	-23.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,881,396.00	18,980,798.00	-23.7%
TOTAL, REVENUES			24,881,396.00	18,980,798.00	-23.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	89,589.00	74,090.00	-17.3%
Classified Supervisors' and Administrators' Salaries		2300	1,141,780.00	1,061,329.00	-7.0%
Clerical, Technical and Office Salaries		2400	69,605.00	67,847.00	-2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,300,974.00	1,203,266.00	-7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	236,518.00	268,225.00	13.4%
OASDI/Medicare/Alternative		3301-3302	94,779.00	81,791.00	-13.7%
Health and Welfare Benefits		3401-3402	139,241.00	147,300.00	5.8%
Unemployment Insurance		3501-3502	1,325.00	31,558.00	2281.7%
Workers' Compensation		3601-3602	77,927.00	38,264.00	-50.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,110.00	4,749.00	15.5%
TOTAL, EMPLOYEE BENEFITS			553,900.00	571,887.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	76,643.00	68,000.00	-11.3%
Noncapitalized Equipment		4400	34,255.00	40,000.00	16.8%
TOTAL, BOOKS AND SUPPLIES			110,898.00	108,000.00	-2.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	685.00	2,750.00	301.5%
Dues and Memberships		5300	25,530.00	2,000.00	-92.2%
Insurance		5400-5450	3,259,313.00	3,350,000.00	2.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	229.00	500.00	118.3%
Transfers of Direct Costs - Interfund		5750	(605,752.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,971,814.00	19,866,303.00	24.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,651,819.00	23,221,553.00	24.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			20,617,591.00	25,104,706.00	21.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

FORM A
AVERAGE DAILY
ATTENDANCE

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**FORM ASSET
SCHEDULE OF
CAPITAL ASSETS**

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,701,767.37		17,701,767.37			17,701,767.37
Work in Progress	266,232,088.00		266,232,088.00			266,232,088.00
Total capital assets not being depreciated	283,933,855.37	0.00	283,933,855.37	0.00	0.00	283,933,855.37
Capital assets being depreciated:						
Land Improvements	74,333,555.00		74,333,555.00			74,333,555.00
Buildings	1,091,697,916.00		1,091,697,916.00			1,091,697,916.00
Equipment	15,069,389.00		15,069,389.00			15,069,389.00
Total capital assets being depreciated	1,181,100,860.00	0.00	1,181,100,860.00	0.00	0.00	1,181,100,860.00
Accumulated Depreciation for:						
Land Improvements	(43,750,449.00)		(43,750,449.00)			(43,750,449.00)
Buildings	(376,213,580.00)		(376,213,580.00)			(376,213,580.00)
Equipment	(10,002,735.00)		(10,002,735.00)			(10,002,735.00)
Total accumulated depreciation	(429,966,764.00)	0.00	(429,966,764.00)	0.00	0.00	(429,966,764.00)
Total capital assets being depreciated, net	751,134,096.00	0.00	751,134,096.00	0.00	0.00	751,134,096.00
Governmental activity capital assets, net	1,035,067,951.37	0.00	1,035,067,951.37	0.00	0.00	1,035,067,951.37
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

**FORM CEA
CURRENT EXPENSE
FORMULA MINIMUM
CLASSROOM
COMPENSATION
2020-2021**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	217,019,493.00	301	0.00	303	217,019,493.00	305	515,594.00		307	216,503,899.00	309
2000 - Classified Salaries	103,000,782.00	311	1,434,959.00	313	101,565,823.00	315	1,693,958.00		317	99,871,865.00	319
3000 - Employee Benefits	178,268,260.00	321	676,006.00	323	177,592,254.00	325	983,110.00		327	176,609,144.00	329
4000 - Books, Supplies Equip Replace. (6500)	66,945,290.00	331	711,331.00	333	66,233,959.00	335	7,496,992.00		337	58,736,967.00	339
5000 - Services. . . & 7300 - Indirect Costs	88,810,623.00	341	253,096.00	343	88,557,527.00	345	46,769,420.00		347	41,788,107.00	349
TOTAL					650,969,056.00	365	TOTAL			593,509,982.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,235,975.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			311,233,021.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			235,128.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			310,997,893.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			52.40%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	52.40%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.60%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	593,509,982.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	15,431,259.53

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

There are one time expenditures that are included in the budget that have expanded the current expenditures and created levels of disproportion as all of the one time expenditures are n

**FORM CEB
CURRENT EXPENSE
FORMULA MINIMUM
CLASSROOM
COMPENSATION
2021-2022**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	217,567,400.00	301	0.00	303	217,567,400.00	305	216,113.00		307	217,351,287.00	309
2000 - Classified Salaries	97,883,134.00	311	1,551,156.00	313	96,331,978.00	315	880,403.00		317	95,451,575.00	319
3000 - Employee Benefits	188,555,470.00	321	1,242,038.00	323	187,313,432.00	325	515,532.00		327	186,797,900.00	329
4000 - Books, Supplies Equip Replace. (6500)	88,489,826.00	331	271,278.00	333	88,218,548.00	335	4,646,458.00		337	83,572,090.00	339
5000 - Services. . . & 7300 - Indirect Costs	79,543,648.00	341	261,265.00	343	79,282,383.00	345	49,490,378.00		347	29,792,005.00	349
TOTAL					668,713,741.00	365	TOTAL			612,964,857.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	827,256.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			315,673,510.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			199,004.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			315,474,506.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			51.47%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	51.47%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.53%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	612,964,857.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	21,637,659.45

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

There are one time expenditures that are included in the budget that have expanded the current expenditures and created levels of disproportion as all of the one time expenditures are n

**FORM ESMOE
EVERY STUDENT
SUCCEEDS
MAINTENANCE & EFFORT
EXPENDITURES**

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	668,051,738.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	103,966,367.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	52,610.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,208,730.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,985,437.00
4. Other Transfers Out	All	9200	7200-7299	6,214,035.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,757,550.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,218,362.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	4,991,341.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				553,858,350.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		33,911.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,332.70
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	530,377,407.87	15,738.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	530,377,407.87	15,738.46
B. Required effort (Line A.2 times 90%)	477,339,667.08	14,164.61
C. Current year expenditures (Line I.E and Line II.B)	553,858,350.00	16,332.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

FORM ICR
INDIRECT COST
RATE WORKSHEET

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,262,205.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 482,000,590.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.37%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	12,512,636.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,358,433.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,617,384.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,488,453.19
9. Carry-Forward Adjustment (Part IV, Line F)	(13,300,664.01)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,187,789.18

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	411,029,677.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	113,488,250.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	38,899,946.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,530,880.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	52,610.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,221,635.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	241,600.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,947,289.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	109,217.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	46,376,211.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,249,278.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,372,206.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	31,691,533.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	683,210,332.81

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 3.29%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19) 1.34%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	22,488,453.19
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,197,377.30
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.56%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.66%) times Part III, Line B19); zero if positive	(13,300,664.01)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(13,300,664.01)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	1.34%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-6,650,332.01) is applied to the current year calculation and the remainder (\$-6,650,332.00) is deferred to one or more future years:	2.32%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-4,433,554.67) is applied to the current year calculation and the remainder (\$-8,867,109.34) is deferred to one or more future years:	2.64%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(13,300,664.01)

Approved indirect cost rate: 5.56%
Highest rate used in any program: 5.66%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	20,794,062.00	1,156,150.00	5.56%
01	3180	3,880,463.00	215,753.00	5.56%
01	3182	3,842,120.00	211,809.00	5.51%
01	3210	9,729,813.00	540,977.00	5.56%
01	3211	34,751.00	1,966.00	5.66%
01	3212	3,000,000.00	166,800.00	5.56%
01	3215	2,486,571.00	138,253.00	5.56%
01	3310	6,877,132.00	382,368.00	5.56%
01	3311	101,532.00	5,645.00	5.56%
01	3312	1,213,614.00	67,476.00	5.56%
01	3315	193,745.00	10,772.00	5.56%
01	3318	34,191.00	1,900.00	5.56%
01	3327	377,230.00	20,973.00	5.56%
01	3345	2,327.00	129.00	5.54%
01	3385	194,592.00	10,819.00	5.56%
01	3395	13,749.00	764.00	5.56%
01	3410	359,900.00	20,010.00	5.56%
01	3550	413,835.00	22,441.00	5.42%
01	4035	2,490,040.00	138,113.00	5.55%
01	4124	4,805,089.00	225,641.00	4.70%
01	4127	1,899,584.00	105,499.00	5.55%
01	4201	379,565.00	21,104.00	5.56%
01	4203	1,529,421.00	82,506.00	5.39%
01	4510	33,536.00	1,316.00	3.92%
01	5630	97,464.00	4,573.00	4.69%
01	5640	1,210,472.00	36,870.00	3.05%
01	5810	1,296,120.00	70,227.00	5.42%
01	6010	9,011,068.00	146,090.00	1.62%
01	6011	326,897.00	12,008.00	3.67%
01	6385	709,837.00	39,210.00	5.52%
01	6386	476,322.00	26,413.00	5.55%
01	6387	1,383,057.00	74,628.00	5.40%
01	6388	3,314,800.00	132,592.00	4.00%
01	6520	301,649.00	16,771.00	5.56%
01	6546	2,158,099.00	119,990.00	5.56%
01	6690	299,129.00	9,722.00	3.25%
01	6695	276,928.00	15,397.00	5.56%
01	7085	885,956.00	22,927.00	2.59%
01	7220	686,208.00	37,435.00	5.46%
01	7370	144,407.00	8,028.00	5.56%
01	7388	376,157.00	20,914.00	5.56%
01	7420	2,659,956.00	146,506.00	5.51%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7422	11,856,119.00	659,200.00	5.56%
01	7510	994,279.00	55,366.00	5.57%
01	7810	7,143,033.00	396,666.00	5.55%
01	9010	67,094,250.00	36,549.00	0.05%
11	6391	2,947,929.00	120,199.00	4.08%
12	5025	835,579.00	46,419.00	5.56%
12	6052	7,107.00	393.00	5.53%
12	6105	13,487,909.00	726,888.00	5.39%
13	5310	27,678,251.00	1,318,012.00	4.76%
13	5320	16,533,276.00	787,299.00	4.76%
13	9010	1,292,289.00	861.00	0.07%

FORM L
LOTTERY REPORT
REVENUES &
EXPENDITURES

&

July 1 Budget
2020-21 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		127,247.00	127,247.00
2. State Lottery Revenue	8560	5,057,487.00		1,652,112.00	6,709,599.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,057,487.00	0.00	1,779,359.00	6,836,846.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,645,980.00	1,645,980.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,757,681.00			3,757,681.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			6,132.00	6,132.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,757,681.00	0.00	1,652,112.00	5,409,793.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	1,299,806.00	0.00	127,247.00	1,427,053.00
D. COMMENTS:					
In the 2020-21 Fiscal Year, there is a budget for Software licencing agreements in object 5846 and professinal contracted services.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

**FORM MYP
MULTIYEAR
PROJECTIONS
WORKSHEET**

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,481,613.00	0.00%	3,481,613.00	0.00%	3,481,613.00
2. Federal Revenues	8100-8299	43,054,574.00	-0.11%	43,007,128.00	0.00%	43,007,128.00
3. Other State Revenues	8300-8599	74,993,675.00	1.35%	76,009,344.00	1.76%	77,350,502.00
4. Other Local Revenues	8600-8799	71,547,242.00	0.00%	71,547,242.00	0.00%	71,547,242.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	90,934,872.00	0.00%	90,934,872.00	-1.21%	89,832,221.00
6. Total (Sum lines A1 thru A5c)		284,011,976.00	0.34%	284,980,199.00	0.08%	285,218,706.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				80,869,701.00		66,616,724.00
b. Step & Column Adjustment				1,051,306.00		866,017.41
c. Cost-of-Living Adjustment						
d. Other Adjustments				(15,304,283.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,869,701.00	-17.62%	66,616,724.00	1.30%	67,482,741.41
2. Classified Salaries						
a. Base Salaries				47,823,627.00		46,797,017.37
b. Step & Column Adjustment				622,003.37		608,657.44
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,648,613.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,823,627.00	-2.15%	46,797,017.37	1.30%	47,405,674.81
3. Employee Benefits	3000-3999	98,149,972.00	-5.25%	92,994,482.00	2.17%	95,009,614.00
4. Books and Supplies	4000-4999	77,903,223.00	6.76%	83,167,285.00	-4.08%	79,774,460.00
5. Services and Other Operating Expenditures	5000-5999	50,697,219.00	1.39%	51,403,517.00	2.23%	52,551,360.00
6. Capital Outlay	6000-6999	843,421.00	0.00%	843,421.00	0.00%	843,421.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,325,153.00	0.00%	6,325,153.00	0.00%	6,325,153.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,569,686.00	-18.40%	7,809,045.00	-0.78%	7,748,053.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		372,182,002.00	-4.36%	355,956,644.37	0.33%	357,140,477.22
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(88,170,026.00)		(70,976,445.37)		(71,921,771.22)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		239,881,086.00		151,711,060.00		80,734,614.63
2. Ending Fund Balance (Sum lines C and D1)		151,711,060.00		80,734,614.63		8,812,843.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	151,711,060.00		80,734,614.63		8,812,843.41
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		151,711,060.00		80,734,614.63		8,812,843.41

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Base Year 2021-22 All May revise Assumptions have been used to include MEGA COLA, Unemployment, Retirement, CPI and other factors. 2022-23 - Reduce Certificated and Classified Staffing by one time bridge and expenditures in ESSER Resources 3210, 3212, 7425, & 7426 from 2021-22 due to the expiry of the funding. Some salaries will be remodeled in Resource 3213 and 3214 for two more years into 2022-23 and 2023-24. Budgets have not been developed for these out years yet and will likely be revised by First Interim 2021. Coinciding expenditures in ESSER Resources that expire have also been reduced in 2022-24. The impact of the one time resource absorptions is reflected most in Row C and Db in the Fund Balance.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	398,128,075.00	-0.80%	394,939,842.00	2.36%	404,266,536.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,629,578.00	0.58%	6,667,843.00	0.74%	6,717,019.00
4. Other Local Revenues	8600-8799	5,816,710.00	3.12%	5,997,978.00	-1.12%	5,930,842.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	25,000.00	0.00%	25,000.00	0.00%	25,000.00
c. Contributions	8980-8999	(90,934,872.00)	-0.99%	(90,034,872.00)	-0.23%	(89,832,221.00)
6. Total (Sum lines A1 thru A5c)		319,664,491.00	-0.65%	317,595,791.00	2.99%	327,107,176.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				136,697,699.00		134,991,122.00
b. Step & Column Adjustment				1,765,405.00		1,788,355.28
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,471,982.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	136,697,699.00	-1.25%	134,991,122.00	1.32%	136,779,477.28
2. Classified Salaries						
a. Base Salaries				50,059,507.00		50,710,280.59
b. Step & Column Adjustment				650,773.59		659,233.64
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,059,507.00	1.30%	50,710,280.59	1.30%	51,369,514.23
3. Employee Benefits	3000-3999	90,405,498.00	2.03%	92,242,804.00	3.01%	95,017,666.00
4. Books and Supplies	4000-4999	10,586,603.00	2.42%	10,842,437.00	2.23%	11,084,223.00
5. Services and Other Operating Expenditures	5000-5999	30,471,400.00	2.46%	31,222,036.00	2.29%	31,936,241.00
6. Capital Outlay	6000-6999	141,655.00	0.00%	141,655.00	0.00%	141,655.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,496,786.00	0.00%	7,496,786.00	0.00%	7,496,786.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,194,657.00)	3.27%	(11,560,982.00)	0.00%	(11,560,982.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,000,000.00	0.00%	5,000,000.00	0.00%	5,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		319,664,491.00	0.44%	321,086,138.59	1.92%	327,264,580.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(3,490,347.59)		(157,404.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		71,069,152.00		71,069,152.00		67,578,804.41
2. Ending Fund Balance (Sum lines C and D1)		71,069,152.00		67,578,804.41		67,421,399.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	36,374,366.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,637,430.00				
2. Unassigned/Unappropriated	9790	20,907,356.00		67,578,804.41		67,421,399.90
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		71,069,152.00		67,578,804.41		67,421,399.90

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,637,430.00		0.00		0.00
c. Unassigned/Unappropriated	9790	20,907,356.00		67,578,804.41		67,421,399.90
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		34,544,786.00		67,578,804.41		67,421,399.90
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Base Year 2021-22 All May revise Assumptions have been used to include MEGA COLA, Unemployment, Retirement, CPI and other factors. 2022-23 - Reduce Certificated Staffing by \$5M AB1840 Bridge Funding \$3.4 in Salaries and coinciding benefits. Added \$5M in Contribution to Deferred Maintenance to fund projects as adopted in 2019-20 with the Deferred Maint plan.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	401,609,688.00	-0.79%	398,421,455.00	2.34%	407,748,149.00
2. Federal Revenues	8100-8299	43,054,574.00	-0.11%	43,007,128.00	0.00%	43,007,128.00
3. Other State Revenues	8300-8599	81,623,253.00	1.29%	82,677,187.00	1.68%	84,067,521.00
4. Other Local Revenues	8600-8799	77,363,952.00	0.23%	77,545,220.00	-0.09%	77,478,084.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	25,000.00	0.00%	25,000.00	0.00%	25,000.00
c. Contributions	8980-8999	0.00	0.00%	900,000.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		603,676,467.00	-0.18%	602,575,990.00	1.62%	612,325,882.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				217,567,400.00		201,607,846.00
b. Step & Column Adjustment				2,816,711.00		2,654,372.69
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,776,265.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	217,567,400.00	-7.34%	201,607,846.00	1.32%	204,262,218.69
2. Classified Salaries						
a. Base Salaries				97,883,134.00		97,507,297.96
b. Step & Column Adjustment				1,272,776.96		1,267,891.08
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,648,613.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	97,883,134.00	-0.38%	97,507,297.96	1.30%	98,775,189.04
3. Employee Benefits	3000-3999	188,555,470.00	-1.76%	185,237,286.00	2.59%	190,027,280.00
4. Books and Supplies	4000-4999	88,489,826.00	6.24%	94,009,722.00	-3.35%	90,858,683.00
5. Services and Other Operating Expenditures	5000-5999	81,168,619.00	1.79%	82,625,553.00	2.25%	84,487,601.00
6. Capital Outlay	6000-6999	985,076.00	0.00%	985,076.00	0.00%	985,076.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	13,821,939.00	0.00%	13,821,939.00	0.00%	13,821,939.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,624,971.00)	130.89%	(3,751,937.00)	1.63%	(3,812,929.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,000,000.00	0.00%	5,000,000.00	0.00%	5,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		691,846,493.00	-2.14%	677,042,782.96	1.09%	684,405,057.73
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(88,170,026.00)		(74,466,792.96)		(72,079,175.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		310,950,238.00		222,780,212.00		148,313,419.04
2. Ending Fund Balance (Sum lines C and D1)		222,780,212.00		148,313,419.04		76,234,243.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		0.00		0.00
b. Restricted	9740	151,711,060.00		80,734,614.63		8,812,843.41
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	36,374,366.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,637,430.00		0.00		0.00
2. Unassigned/Unappropriated	9790	20,907,356.00		67,578,804.41		67,421,399.90
f. Total Components of Ending Fund Balance		222,780,212.00		148,313,419.04		76,234,243.31
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,637,430.00		0.00		0.00
c. Unassigned/Unappropriated	9790	20,907,356.00		67,578,804.41		67,421,399.90
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		34,544,786.00		67,578,804.41		67,421,399.90
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.99%		9.98%		9.85%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		33,911.00		33,044.00		32,818.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		691,846,493.00		677,042,782.96		684,405,057.73
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		691,846,493.00		677,042,782.96		684,405,057.73
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,836,929.86		13,540,855.66		13,688,101.15
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,836,929.86		13,540,855.66		13,688,101.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**FORM SIAB
SUMMARY OF
INTERFUND
ACTIVITIES—BUDGET**

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(874,354.00)	0.00	(1,624,971.00)				
Other Sources/Uses Detail					0.00	5,000,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	125,392.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,137,269.00	0.00	590,603.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(262,915.00)	908,976.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,137,269.00	(1,137,269.00)	1,624,971.00	(1,624,971.00)	5,000,000.00	5,000,000.00		

FORM 01CS

CRITERIA &

STANDARDS

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	35,339	34,274		
Charter School				
Total ADA	35,339	34,274	3.0%	Not Met
Second Prior Year (2019-20)				
District Regular	34,049	33,699		
Charter School				
Total ADA	34,049	33,699	1.0%	Met
First Prior Year (2020-21)				
District Regular	33,897	33,911		
Charter School		0		
Total ADA	33,897	33,911	N/A	Met
Budget Year (2021-22)				
District Regular	33,911			
Charter School	0			
Total ADA	33,911			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

In 2018-19, a strike which impacted the ADA which impacted variances.

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	36,708	35,666		
Charter School				
Total Enrollment	36,708	35,666	2.8%	Not Met
Second Prior Year (2019-20)				
District Regular	35,666	36,111		
Charter School				
Total Enrollment	35,666	36,111	N/A	Met
First Prior Year (2020-21)				
District Regular	35,765	35,435		
Charter School				
Total Enrollment	35,765	35,435	0.9%	Met
Budget Year (2021-22)				
District Regular	35,034			
Charter School				
Total Enrollment	35,034			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

In 2018-19, a strike which impacted the ADA which impacted variances.

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	32,635	35,666	
Charter School		0	
Total ADA/Enrollment	32,635	35,666	91.5%
Second Prior Year (2019-20)			
District Regular	33,699	36,111	
Charter School			
Total ADA/Enrollment	33,699	36,111	93.3%
First Prior Year (2020-21)			
District Regular	33,911	35,435	
Charter School	0		
Total ADA/Enrollment	33,911	35,435	95.7%
Historical Average Ratio:			93.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	33,911	35,034		
Charter School	0			
Total ADA/Enrollment	33,911	35,034	96.8%	Not Met
1st Subsequent Year (2022-23)				
District Regular	32,818	34,734		
Charter School				
Total ADA/Enrollment	32,818	34,734	94.5%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	32,537	34,484		
Charter School				
Total ADA/Enrollment	32,537	34,484	94.4%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District's enrollment to ADA ranges are skewed as the District is using prior year ADA from 2019-20 which is higher than its actual ADA. As the prior year provision is alleviated, the trend returns to the 94% standard.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	33,911.00	33,911.00	32,818.00	32,537.00
b. Prior Year ADA (Funded)		33,911.00	33,911.00	32,818.00
c. Difference (Step 1a minus Step 1b)		0.00	(1,093.00)	(281.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-3.22%	-0.86%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		380,405,723.00	398,128,075.00	394,935,115.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		19,286,570.16	9,873,576.26	12,282,482.08
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.07%	-0.74%	2.25%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.07% to 6.07%	-1.74% to .26%	1.25% to 3.25%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	165,498,876.00	165,498,876.00	165,498,876.00	165,498,876.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	423,524,452.00	435,324,250.00	433,021,722.00	442,586,847.00
District's Projected Change in LCFF Revenue:		2.79%	-0.53%	2.21%
LCFF Revenue Standard:		4.07% to 6.07%	-1.74% to .26%	1.25% to 3.25%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The 2021-22 Not Met metric is due to the lack of change in ADA from 2020-21 to 2021-22 as District using ultimately the 2019-20 ADA for the last year due to Hold Harmless and declining enrollment provisions.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	265,830,123.64	312,711,970.58	85.0%
Second Prior Year (2019-20)	282,072,855.69	329,645,264.96	85.6%
First Prior Year (2020-21)	266,615,329.00	296,166,884.00	90.0%
	Historical Average Ratio:		86.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	2.0%	2.0%	2.0%
	83.9% to 89.9%	83.9% to 89.9%	83.9% to 89.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	277,162,704.00	314,664,491.00	88.1%	Met
1st Subsequent Year (2022-23)	277,944,206.59	316,086,138.59	87.9%	Met
2nd Subsequent Year (2023-24)	283,166,657.51	322,264,580.51	87.9%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	-0.74%	2.25%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-10.74% to 9.26%	-7.75% to 12.25%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-5.74% to 4.26%	-2.75% to 7.25%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	295,017,303.00		
Budget Year (2021-22)	43,054,574.00	-85.41%	Yes
1st Subsequent Year (2022-23)	43,007,128.00	-0.11%	No
2nd Subsequent Year (2023-24)	43,007,128.00	0.00%	No

Explanation:
(required if Yes)

The District's plethora of one time Federal and State One Time resources were all recognized in 2020-21.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	148,227,586.00		
Budget Year (2021-22)	81,623,253.00	-44.93%	Yes
1st Subsequent Year (2022-23)	82,677,187.00	1.29%	No
2nd Subsequent Year (2023-24)	84,067,521.00	1.68%	No

Explanation:
(required if Yes)

The District's plethora of one time Federal and State One Time resources were all recognized in 2020-21.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	83,966,476.00		
Budget Year (2021-22)	77,363,952.00	-7.86%	Yes
1st Subsequent Year (2022-23)	77,545,220.00	0.23%	No
2nd Subsequent Year (2023-24)	77,478,084.00	-0.09%	No

Explanation:
(required if Yes)

The District has reduced its other local revenue due to grants that do not have an award letter for 2021-22 as of budget adoption, the revenue and expense projection was reduced.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	66,945,290.00		
Budget Year (2021-22)	88,489,826.00	32.18%	Yes
1st Subsequent Year (2022-23)	94,009,722.00	6.24%	Yes
2nd Subsequent Year (2023-24)	90,858,683.00	-3.35%	Yes

Explanation:
(required if Yes)

The District has a significant amount of one time resources that will be spent over the next three years and has been reserved in Object 4399.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2020-21)	91,810,694.00		
Budget Year (2021-22)	81,168,619.00	-11.59%	Yes
1st Subsequent Year (2022-23)	82,625,553.00	1.79%	No
2nd Subsequent Year (2023-24)	84,487,601.00	2.25%	No

Explanation:
(required if Yes)

The District has a significant amount of one time resources that will be spent over the next three years and has been reserved in Object 4399 for projections.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	527,211,365.00		
Budget Year (2021-22)	202,041,779.00	-61.68%	Not Met
1st Subsequent Year (2022-23)	203,229,535.00	0.59%	Met
2nd Subsequent Year (2023-24)	204,552,733.00	0.65%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	158,755,984.00		
Budget Year (2021-22)	169,658,445.00	6.87%	Met
1st Subsequent Year (2022-23)	176,635,275.00	4.11%	Met
2nd Subsequent Year (2023-24)	175,346,284.00	-0.73%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

The District's plethora of one time Federal and State One Time resources were all recognized in 2020-21.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

The District's plethora of one time Federal and State One Time resources were all recognized in 2020-21.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

The District has reduced its other local revenue due to grants that do not have an award letter for 2021-22 as of budget adoption, the revenue and expense projection was reduced.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)

656,390,434.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

656,390,434.00

19,691,713.02

22,921,792.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,300,929.84	11,825,092.00	13,205,127.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,564,261.72	7,950,780.42	16,339,719.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	16,865,191.56	19,775,872.42	29,544,846.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	565,046,491.45	591,254,620.71	668,051,738.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	565,046,491.45	591,254,620.71	668,051,738.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.3%	4.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.1%	1.5%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	19,191,822.00	313,922,898.03	N/A	Met
Second Prior Year (2019-20)	(1,003,276.13)	329,645,264.96	0.3%	Met
First Prior Year (2020-21)	38,025,334.00	296,166,884.00	N/A	Met
Budget Year (2021-22) (Information only)	0.00	319,664,491.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	9,204,215.00	11,370,175.45	N/A	Met
Second Prior Year (2019-20)	(480,239.00)	34,047,094.55	N/A	Met
First Prior Year (2020-21)	28,487,127.00	33,043,818.00	N/A	Met
Budget Year (2021-22) (Information only)	71,069,152.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	33,911	33,044	32,818
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

Yes

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	691,846,493.00	677,042,782.96	684,405,057.73
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	691,846,493.00	677,042,782.96	684,405,057.73
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,836,929.86	13,540,855.66	13,688,101.15
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	13,836,929.86	13,540,855.66	13,688,101.15

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,637,430.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	20,907,356.00	67,578,804.41	67,421,399.90
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	34,544,786.00	67,578,804.41	67,421,399.90
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.99%	9.98%	9.85%
District's Reserve Standard (Section 10B, Line 7):	13,836,929.86	13,540,855.66	13,688,101.15
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

The District has prior and ongoing expenditures (absent a reduction plan) primarily in positions that have been funding with one time resources for the 2021-22 Fiscal year as part of a bridge plan in preparation for reductions.

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(80,004,965.00)			
Budget Year (2021-22)	(95,968,145.00)	15,963,180.00	20.0%	Not Met
1st Subsequent Year (2022-23)	(95,297,846.00)	(670,299.00)	-0.7%	Met
2nd Subsequent Year (2023-24)	(89,795,480.00)	(5,502,366.00)	-5.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	289,286.00			
Budget Year (2021-22)	0.00	(289,286.00)	-100.0%	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	5,000,000.00	5,000,000.00	New	Not Met
1st Subsequent Year (2022-23)	5,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	5,000,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions for Special Ed and Ongoing Major Maintenance have grown due to the OMM 3% being based on higher expenditures during a season of \$250M+ in one time restricted expenditures in 2021-22 (though not all will be spent in one year), and increased expenditures in Special Education for work that was unable to be fully completed for students during the pandemic, including assessments. The District realized a reduction in contributions of \$1.6M in Second Interim for SPecial Ed Contributions for this same reason.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District has retired the debts from Fund 13 and Fund 12 which were the basis for this transfer in.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The District is Funding its Deferred Maintenance Plan at \$5M/Year starting in 2021-22 ongoing.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	21	Fund 51	Fund 51	878,360
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			5,000,000

Other Long-term Commitments (do not include OPEB):

TOTAL:				5,878,360

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	83,318,262	85,085,109	85,085,109	85,085,109
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	12,000,000	2,000,000	2,000,000	2,000,000

Other Long-term Commitments (continued):

Total Annual Payments:	95,318,262	87,085,109	87,085,109	87,085,109
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

--

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

Actuarial

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
455,044.00	455,044.00	455,044.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

42,000,000.00
42,000,000.00

Data must be entered.

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
87,000,000.00	87,000,000.00	87,000,000.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,645.0	2,750.0	2,750.0	2,750.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	1,703.1	1,720.0	1,720.0	1,720.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure
-
- board meeting:

--

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
-
- by the district superintendent and chief business official?

--

If Yes, date of Superintendent and CBO certification:

--

3. Per Government Code Section 3547.5(c), was a budget revision adopted
-
- to meet the costs of the agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Budget Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	497.9	500.0	500.0	500.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

--

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 30, 2021

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	Yes
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7. Is the district's financial system independent of the county office system?	Yes
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	Yes
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

The District has had a longstanding structural deficit that it is seeking to address for the 2022-23 school year.

End of School District Budget Criteria and Standards Review

FORM TRC
TECHNICAL REVIEW
CHECKS-BUDGET

SACS2021 Financial Reporting Software - 2021.1.0
6/25/2021 5:54:53 PM

01-61259-0000000

July 1 Budget
2021-22 Budget
Technical Review 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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT		RESOURCE	VALUE
FD	RS - PY - GO - FN - OB		
01-3213-0-0000-7210-7310	3213	128,227.00	
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.			
01-3213-0-1110-1000-4300	3213	3,038,572.00	
01-3213-0-0000-0000-9791	3213	103,627,600.00	
01-3214-0-0000-0000-9791	3214	25,906,900.00	
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.			
01-3213-0-0000-0000-979Z	3213	100,460,801.00	
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.			
01-3213-0-0000-0000-9740	3213	100,460,801.00	
01-3214-0-0000-0000-979Z	3214	25,906,900.00	
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.			
01-3214-0-0000-0000-9740	3214	25,906,900.00	

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

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FDxRS7690x8590 - (F) - 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-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE 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	FUND	RESOURCE	VALUE
01-3213-0-0000-0000-9740	01	3213	100,460,801.00
01-3213-0-0000-0000-9791	01	3213	103,627,600.00
01-3213-0-0000-0000-979Z	01	3213	100,460,801.00
01-3213-0-0000-7210-7310	01	3213	128,227.00
01-3213-0-1110-1000-4300	01	3213	3,038,572.00

Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.

01-3214-0-0000-0000-9740	01	3214	25,906,900.00
01-3214-0-0000-0000-9791	01	3214	25,906,900.00
01-3214-0-0000-0000-979Z	01	3214	25,906,900.00

Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

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

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

CHK-RESOURCExOBJECTA - (W) - 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
01-3213-0-0000-0000-9740	3213	9740	100,460,801.00

Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.

01-3214-0-0000-0000-9740	3214	9740	25,906,900.00
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Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.

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

CHK-RES6500xOBJ8091 - (F) - 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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - 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 - (F) - 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

SPECIAL-ED-GOAL - (F) - 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 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

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

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

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

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)

must net to zero by fund.

PASSED

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

PASSED

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

PASSED

PASS-THRU-REV=EXP - (W) - 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 resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - 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

EXCESS-ASSIGN-REU - (F) - 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

UNASSIGNED-NEGATIVE - (F) - 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 - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EXP-POSITIVE - (W) - 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	7200-7600	-1,847,424.00

Explanation: The District is implementing its option to have a single admin allocation for all positions working on RResource 3155 Consolidation of Admin Funds that directly for Title Programs. The transfer of funding will come from these funds, but is not modeled in the budget; though the positions and salaries have begun being identified.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects

9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

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

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (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

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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

Checks Completed.

FORM TRC
TECHNICAL REVIEW
CHECKS-ESTIMATED
ACTUALS

SACS2021 Financial Reporting Software - 2021.1.0
6/25/2021 5:55:38 PM

01-61259-0000000

July 1 Budget
2020-21 Estimated Actuals
Technical Review 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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT				RESOURCE	VALUE		
FD	RS	PY	GO	FN	OB		
01	3213	0	0000	0000	8290	3213	103,627,600.00
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.							
01	3214	0	0000	0000	8290	3214	25,906,900.00
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.							
01	3213	0	0000	0000	979Z	3213	103,627,600.00
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.							
01	3214	0	0000	0000	979Z	3214	25,906,900.00
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.							
01	3213	0	0000	0000	9740	3213	103,627,600.00
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.							
01	3214	0	0000	0000	9740	3214	25,906,900.00
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.							

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

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FDxRS7690x8590 - (F) - 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-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
01	3213	0	0000	0000	8290	103,627,600.00
01	3213	0	0000	0000	9740	103,627,600.00
01	3213	0	0000	0000	979Z	103,627,600.00

Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.

01	3214	0	0000	0000	8290	25,906,900.00
01	3214	0	0000	0000	9740	25,906,900.00
01	3214	0	0000	0000	979Z	25,906,900.00

Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

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

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

CHK-RESOURCExOBJECTA - (W) - 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				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	3213	0	0000	0000	8290	103,627,600.00

Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.

01	3213	0	0000	0000	9740	103,627,600.00
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Explanation:Resource 3214 and 3214 are new resources for ESSER III and are valid codes; however, SACS Valid CODES are not updated.

01-3214-0-0000-0000-8290 3214 8290 25,906,900.00
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are
valid codes; however, SACS Valid CODES are not updated.

01-3214-0-0000-0000-9740 3214 9740 25,906,900.00
Explanation:Resource 3214 and 3214 are new resources for ESSER III and are
valid codes; however, SACS Valid CODES are not updated.

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

CHK-RES6500xOBJ8091 - (F) - 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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations
must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - 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 - (F) - 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

SPECIAL-ED-GOAL - (F) - 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 3312,
3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last
year's unaudited actuals submission) must equal current year beginning fund
balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's
unaudited actuals submission) must equal current year beginning balance (Object
9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

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

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

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

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal

Interfund Transfers Out (objects 7610-7629) . PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610) . PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

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

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

PASS-THRU-REV=EXP - (W) - 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 resource. PASSED

SE-PASS-THRU-REVENUE - (W) - 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

EXCESS-ASSIGN-REU - (F) - 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

UNASSIGNED-NEGATIVE - (F) - 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 - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

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

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by

resource, by fund.

PASSED

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

PASSED

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

PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

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

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

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

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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

Checks Completed.

**2021-2022
PROPOSED
ADOPTED BUDGET**

**POWERPOINT
PRESENTATION**



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Oakland Unified School District

2021-22 Proposed Adopted Budget



Presented by Lisa Grant-Dawson, Chief Business Officer
Omaira Reyna, Director Budget & Finance

June 30, 2021

2021-22 Proposed Budget Adoption

www.ousd.org



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Summary Budget Assumptions

OUSD Draft 2021-22 Budget Assumptions				
Year	2020-21	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)	0.00%	5.07%	2.48%	3.11%
Statutory COLA		1.70%	2.48%	3.11%
Compounded COLA (Special Education and Community Colleges Only)		4.05%		
Enrollment	35,441	35,034	34,734	34,484
Attendance (ADA)	33,911	33,911	32,838	32,541
Enrollment to ADA % *	96%	97%	95%	94%
Unduplicated Pupil Count	75.81	75.54	75.61	76.02
Salary and Negotiated Increases Adjusted - OEA	3.0%	2.5%		
Step & Column	1.3%	1.3%	1.3%	1.3%
Mandatories & Benefits - Certificated	24.11%	23.10%	24.25%	
Mandatories & Benefits - Classified	34.86%	35.29%	37.45%	

* Note: The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911.

2021-22 Adopted Budget Summary

2021-22 Adopted Budget Fund Balance Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 410,574,363	\$ 193,077,104	\$ 603,651,467
B. Expenditures			
9) Total Expenditures	\$ 314,664,491	\$ 372,182,002	\$ 686,846,493
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 95,909,872	\$ (179,104,898)	\$ (83,195,026)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (95,909,872)	\$ 90,934,872	\$ (4,975,000)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ -	\$ (88,170,026)	\$ (88,170,026)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 71,069,152	\$ 239,881,086	\$ 310,950,238
b) Restricted		\$ 151,711,060	
2) Ending Balance, June 30 (E + F1e)	\$ 71,069,152	\$ -	\$ 222,780,212

Frequently Asked Questions

- Where is the one time money?
 - Currently most of the new one time money is in one line budget items as all plans have not been fully developed and/or adopted prior to budget adoption.

** Resources in Red are included in the 2021-22 Budget*

Resource	Spending Deadline	Funding Availability Timeline				Total
		2020-21*	2021-22	2022-23	2023-24	
SB117 - Res 7388	None	\$0.4				\$0.4
State - Res 7420	6/2021	\$3.3				\$3.3
CR - Res 3220	12/2020	\$33.2				\$33.2
GEER - Res 3215	9/2022	\$0.6	\$2.0			\$2.6
ESSER I - Res 3210	9/2022	\$8.5	\$6.0			\$14.5
In-Person Instruction - Res 7422*	8/2022	\$11.6	\$0.0			\$11.6
Expanded Learning - Res 7425	8/2022		\$24.3			\$24.3
Expanded Learning (paras) - Res 7426	8/2022		\$2.7			\$2.7
ESSER II - Res 3212	9/2023	\$3.0		\$54.9		\$57.9
ESSER III - Res 3213,3214	9/2024				\$127.0	\$127.0
Totals		\$60.6	\$35.0	\$54.9	\$127.0	\$277.5
Remaining Available for Investment		\$216.9				






Resources to be expended by 6/2021
Resources Spent

COVID-19 Allocation At Budget Adoption

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund COVID-19 Resources - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund	General Fund	
Resource Type	(Multiple Items)	
Site Type	(Multiple Items)	

Sum of 2021-22 Budget Allocation		
Resource Code	 Object Classification	 Total
 3210 Elem&Scdry Schl EmgncyRelief	1 - Certificated Salaries	\$99,790
	2 - Classified Salaries	\$1,493,452
	3 - Benefits	\$689,746
	4 - Books & Supplies	\$1,768,443
	7 - Other Outgo	\$170,970
 3212 ESSER II Elem & Sec Emerg Rel	1 - Certificated Salaries	\$7,205,248
	2 - Classified Salaries	\$663,219
	3 - Benefits	\$2,727,026
	4 - Books & Supplies	\$30,087,829
	5 - Other Services and Operating Expenditures	\$500,000
	7 - Other Outgo	\$2,213,602
 7425 Expanded Learning Oppor	2 - Classified Salaries	\$570,987
	3 - Benefits	\$322,141
	4 - Books & Supplies	\$22,406,872
Grand Total		\$70,919,325



Frequently Asked Questions

- Can we see the detail budgets and staffing for each department?
 - After we adopt the budget, we will provide this information prior to First Interim. We will have a significant wave of budget development with the details for one time money that will continue in June through August.
- Can we track more details for the budget for Special Education and other programs with a level of detail and specificity as we do with Title and other programs?
 - We will provide a supplemental document to provide details on all of the positions in Special Education, but it will not live in the LCAP as standard.

Next Steps

- June 30, 2021 –Budget Adoption
- July 1, 2021 – Submit Adopted Budget to Alameda County Office of Education
 - Continue receiving budget plans and amending the adopted budget allocations
- Continue Year End Close for UnAudited Actuals – 9/2021
- Continue Audit Activity for submission and completion of the 2020-21 Audit



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

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Contact us for additional information [optional contact area]
Phone: 510.555.5555 | Email: info@ousd.org

**SUMMARY OF
2021-2022 BUDGETS BY
SITE DEPARTMENT**

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption
General Fund Only - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund General Fund

Sum of 2021-22 Budget Allocation		Resource Type			
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Elementary School	101 Allendale	1 - Certificated Salaries	\$1,261,459	\$334,881	\$1,596,340
		2 - Classified Salaries	\$103,024	\$185,902	\$288,926
		3 - Benefits	\$623,134	\$258,602	\$881,736
		4 - Books & Supplies	\$87,004	\$114,955	\$201,959
		5 - Other Services and Operating Expenditures	\$58,150	\$20,474	\$78,624
	102 Bella Vista	1 - Certificated Salaries	\$1,502,141	\$726,035	\$2,228,176
		2 - Classified Salaries	\$162,948	\$281,376	\$444,324
		3 - Benefits	\$790,727	\$559,317	\$1,350,044
		4 - Books & Supplies	\$13,922	\$4,188	\$18,110
		5 - Other Services and Operating Expenditures	\$117,667	\$123,799	\$241,466
	103 Brookfield	1 - Certificated Salaries	\$634,676	\$487,398	\$1,122,074
		2 - Classified Salaries	\$143,091	\$286,983	\$430,074
		3 - Benefits	\$365,856	\$512,598	\$878,454
		4 - Books & Supplies	\$23,217	\$137,786	\$161,003
		5 - Other Services and Operating Expenditures	\$32,450	\$125,627	\$158,077
	105 Burckhalter	1 - Certificated Salaries	\$775,496	\$474,895	\$1,250,391
		2 - Classified Salaries	\$87,776	\$253,019	\$340,795
		3 - Benefits	\$372,754	\$405,737	\$778,491
		4 - Books & Supplies	\$12,816	\$60,041	\$72,857
		5 - Other Services and Operating Expenditures	\$10,000	\$163,525	\$173,525
	106 Chabot	1 - Certificated Salaries	\$1,864,094	\$517,950	\$2,382,044
		2 - Classified Salaries	\$121,130	\$382,597	\$503,727
		3 - Benefits	\$971,937	\$596,392	\$1,568,329
		4 - Books & Supplies	\$9,496		\$9,496
		5 - Other Services and Operating Expenditures	\$81,156	\$22,000	\$103,156
	107 East Oakland Pride	1 - Certificated Salaries	\$1,100,153	\$381,332	\$1,481,485
		2 - Classified Salaries	\$109,836	\$125,207	\$235,043
		3 - Benefits	\$570,287	\$326,606	\$896,893
		4 - Books & Supplies	\$12,034	\$45,996	\$58,030
		5 - Other Services and Operating Expenditures	\$46,531	\$133,528	\$180,059
	108 Cleveland	1 - Certificated Salaries	\$1,516,867	\$333,412	\$1,850,279
		2 - Classified Salaries	\$94,492	\$112,300	\$206,792
		3 - Benefits	\$677,663	\$203,000	\$880,663
		4 - Books & Supplies	\$23,918		\$23,918
		5 - Other Services and Operating Expenditures	\$76,419	\$111,945	\$188,364
	111 Crocker Highlands	1 - Certificated Salaries	\$1,394,171	\$297,804	\$1,691,975
		2 - Classified Salaries	\$82,851	\$127,817	\$210,668
		3 - Benefits	\$705,338	\$258,905	\$964,243
		4 - Books & Supplies	-\$17,101		-\$17,101
		5 - Other Services and Operating Expenditures	\$12,000		\$12,000
	112 Greenleaf Elementary	1 - Certificated Salaries	\$2,469,167	\$566,138	\$3,035,305
		2 - Classified Salaries	\$246,742	\$85,897	\$332,639
		3 - Benefits	\$1,170,402	\$341,168	\$1,511,570
		4 - Books & Supplies	\$23,795	\$94,218	\$118,013
		5 - Other Services and Operating Expenditures	\$9,000	\$246,152	\$255,152
	114 Global Family School	1 - Certificated Salaries	\$1,677,150	\$624,125	\$2,301,275
		2 - Classified Salaries	\$152,122	\$128,243	\$280,365
		3 - Benefits	\$864,099	\$357,100	\$1,221,199

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund Only - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund General Fund

Sum of 2021-22 Budget Allocation		Resource Type			
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Elementary School	114 Global Family School	4 - Books & Supplies	\$77,935	\$221,865	\$299,800
		5 - Other Services and Operating Expenditures	\$30,000	\$122,095	\$152,095
	115 Emerson	1 - Certificated Salaries	\$1,030,701	\$759,361	\$1,790,062
		2 - Classified Salaries	\$197,161	\$453,070	\$650,231
		3 - Benefits	\$570,662	\$827,756	\$1,398,418
		4 - Books & Supplies	-\$41,793	\$236,471	\$194,678
		5 - Other Services and Operating Expenditures	\$5,160	\$1,000	\$6,160
	116 Franklin	1 - Certificated Salaries	\$2,267,209	\$625,183	\$2,892,392
		2 - Classified Salaries	\$165,644	\$234,550	\$400,194
		3 - Benefits	\$1,201,317	\$526,702	\$1,728,019
		4 - Books & Supplies	\$82,124	\$10,266	\$92,390
		5 - Other Services and Operating Expenditures	\$65,103	\$199,028	\$264,131
	117 Fruitvale	1 - Certificated Salaries	\$921,278	\$497,646	\$1,418,924
		2 - Classified Salaries	\$133,160	\$275,043	\$408,203
		3 - Benefits	\$469,046	\$467,503	\$936,549
		4 - Books & Supplies	\$5,789	\$137,936	\$143,725
		5 - Other Services and Operating Expenditures	\$17,042	\$7,132	\$24,174
	118 Garfield	1 - Certificated Salaries	\$1,977,059	\$747,348	\$2,724,407
		2 - Classified Salaries	\$129,975	\$343,055	\$473,030
		3 - Benefits	\$905,406	\$704,285	\$1,609,691
		4 - Books & Supplies	\$53,680	\$310,198	\$363,878
		5 - Other Services and Operating Expenditures	\$103,720		\$103,720
	119 Glenview	1 - Certificated Salaries	\$1,508,779	\$429,921	\$1,938,700
		2 - Classified Salaries	\$118,907	\$119,724	\$238,631
		3 - Benefits	\$700,280	\$305,162	\$1,005,442
		4 - Books & Supplies	\$37,504	\$111,945	\$149,449
		5 - Other Services and Operating Expenditures	\$200		\$200
	121 La Escuelita	1 - Certificated Salaries	\$1,558,926	\$358,527	\$1,917,453
		2 - Classified Salaries	\$145,980	\$90,545	\$236,525
		3 - Benefits	\$828,594	\$277,896	\$1,106,490
		4 - Books & Supplies	\$26,458	\$251,369	\$277,827
		5 - Other Services and Operating Expenditures	\$24,788	\$33,650	\$58,438
	122 Grass Valley	1 - Certificated Salaries	\$677,083	\$537,307	\$1,214,390
		2 - Classified Salaries	\$109,331	\$330,079	\$439,410
		3 - Benefits	\$392,505	\$446,174	\$838,679
		4 - Books & Supplies	\$30,254	\$7,575	\$37,829
		5 - Other Services and Operating Expenditures	\$5,025	\$120,978	\$126,003
	125 New Highland Academy	1 - Certificated Salaries	\$1,061,313	\$403,481	\$1,464,794
		2 - Classified Salaries	\$126,568	\$94,111	\$220,679
		3 - Benefits	\$602,760	\$286,993	\$889,753
		4 - Books & Supplies	\$27,703	\$31,984	\$59,687
		5 - Other Services and Operating Expenditures	\$44,510	\$119,345	\$163,855
	127 Hillcrest	1 - Certificated Salaries	\$1,207,872	\$210,432	\$1,418,304
		2 - Classified Salaries	\$43,196	\$61,997	\$105,193
		3 - Benefits	\$564,062	\$159,346	\$723,408
		4 - Books & Supplies	\$19,883	-\$25,796	-\$5,913
	129 Lafayette	1 - Certificated Salaries	\$4,356		\$4,356
		3 - Benefits	\$1,047		\$1,047

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund Only - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund General Fund

Sum of 2021-22 Budget Allocation		Resource Type			
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Elementary School	131 Laurel	1 - Certificated Salaries	\$1,413,779	\$398,703	\$1,812,482
		2 - Classified Salaries	\$116,197	\$340,538	\$456,735
		3 - Benefits	\$773,116	\$341,324	\$1,114,440
		4 - Books & Supplies	\$118,073	\$107,817	\$225,890
		5 - Other Services and Operating Expenditures	\$29,500	\$63,317	\$92,817
	133 Lincoln	1 - Certificated Salaries	\$2,681,058	\$430,336	\$3,111,394
		2 - Classified Salaries	\$187,464	\$31,212	\$218,676
		3 - Benefits	\$1,304,368	\$206,663	\$1,511,031
		4 - Books & Supplies	\$13,379	\$240,101	\$253,480
		5 - Other Services and Operating Expenditures	\$62,630	\$34,501	\$97,131
	136 Horace Mann	1 - Certificated Salaries	\$799,207	\$396,014	\$1,195,221
		2 - Classified Salaries	\$146,204	\$18,881	\$165,085
		3 - Benefits	\$431,210	\$208,732	\$639,942
		4 - Books & Supplies	\$17,267	\$43,423	\$60,690
		5 - Other Services and Operating Expenditures	\$50,100	\$120,995	\$171,095
	138 Markham	1 - Certificated Salaries	\$1,045,621	\$353,925	\$1,399,546
		2 - Classified Salaries	\$201,340	\$164,496	\$365,836
		3 - Benefits	\$520,752	\$265,754	\$786,506
		4 - Books & Supplies	-\$8,906	\$205,276	\$196,370
		5 - Other Services and Operating Expenditures	\$17,200	\$114,355	\$131,555
	142 Joaquin Miller	6 - Capital Outlay		\$6,025	\$6,025
		1 - Certificated Salaries	\$1,370,600	\$373,684	\$1,744,284
		2 - Classified Salaries	\$98,879	\$221,284	\$320,163
		3 - Benefits	\$667,194	\$321,257	\$988,451
		4 - Books & Supplies	\$16,156		\$16,156
	143 Montclair	5 - Other Services and Operating Expenditures	\$6,132		\$6,132
		1 - Certificated Salaries	\$1,959,767	\$511,774	\$2,471,541
		2 - Classified Salaries	\$106,426	\$216,944	\$323,370
		3 - Benefits	\$1,019,370	\$422,813	\$1,442,183
		4 - Books & Supplies	\$20,992		\$20,992
	144 Parker	5 - Other Services and Operating Expenditures	\$59,000		\$59,000
		1 - Certificated Salaries	\$948,335	\$461,099	\$1,409,434
		2 - Classified Salaries	\$86,673	\$184,641	\$271,314
		3 - Benefits	\$440,645	\$317,103	\$757,748
		4 - Books & Supplies	-\$3,032	-\$80,355	-\$83,387
	145 Peralta	5 - Other Services and Operating Expenditures	\$6,956	\$196,609	\$203,565
		1 - Certificated Salaries	\$1,213,241	\$144,933	\$1,358,174
		2 - Classified Salaries	\$86,067	\$51,450	\$137,517
		3 - Benefits	\$658,749	\$119,904	\$778,653
		4 - Books & Supplies	\$23,025		\$23,025
	146 Piedmont Avenue	5 - Other Services and Operating Expenditures	\$23,000	\$111,945	\$134,945
		1 - Certificated Salaries	\$1,003,882	\$507,115	\$1,510,997
		2 - Classified Salaries	\$61,807	\$287,385	\$349,192
		3 - Benefits	\$528,780	\$444,854	\$973,634
		4 - Books & Supplies	\$19,260	\$8,577	\$27,837
	148 Redwood Heights	5 - Other Services and Operating Expenditures	\$84,520	\$111,945	\$196,465
		1 - Certificated Salaries	\$1,193,714	\$272,090	\$1,465,804
		2 - Classified Salaries	\$76,889	\$210,056	\$286,945

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Fund General Fund

Sum of 2021-22 Budget Allocation		Resource Type			
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Elementary School	148 Redwood Heights	3 - Benefits	\$602,376	\$304,397	\$906,773
		4 - Books & Supplies	\$3,899		\$3,899
		5 - Other Services and Operating Expenditures	\$12,920		\$12,920
	151 Sequoia	1 - Certificated Salaries	\$1,621,738	\$385,898	\$2,007,636
		2 - Classified Salaries	\$101,402	\$160,216	\$261,618
		3 - Benefits	\$735,053	\$310,470	\$1,045,523
		4 - Books & Supplies	\$7,360	\$111,945	\$119,305
		5 - Other Services and Operating Expenditures	\$13,700	\$117,000	\$130,700
	154 Madison Lower	1 - Certificated Salaries	\$1,027,851	\$230,128	\$1,257,979
		2 - Classified Salaries	\$141,090	\$76,822	\$217,912
		3 - Benefits	\$479,643	\$143,334	\$622,977
		4 - Books & Supplies	\$31,626	\$76,342	\$107,968
		5 - Other Services and Operating Expenditures	\$12,000	\$151,945	\$163,945
	157 Thornhill	1 - Certificated Salaries	\$1,269,991	\$297,128	\$1,567,119
		2 - Classified Salaries	\$78,273	\$27,321	\$105,594
		3 - Benefits	\$669,516	\$208,390	\$877,906
		4 - Books & Supplies	\$58,775		\$58,775
		5 - Other Services and Operating Expenditures	\$27,109	\$171,945	\$199,054
	165 Acorn Woodland K-5	1 - Certificated Salaries	\$1,017,988	\$382,134	\$1,400,122
		2 - Classified Salaries	\$107,256	\$113,071	\$220,327
		3 - Benefits	\$512,553	\$293,467	\$806,020
		4 - Books & Supplies	-\$934	\$9,030	\$8,096
		5 - Other Services and Operating Expenditures	\$27,109	\$171,945	\$199,054
	166 Howard	1 - Certificated Salaries	\$814,672	\$787,030	\$1,601,702
		2 - Classified Salaries	\$124,643	\$705,192	\$829,835
		3 - Benefits	\$393,993	\$722,271	\$1,116,264
		4 - Books & Supplies	\$59,943	\$60,385	\$120,328
		5 - Other Services and Operating Expenditures	\$2,000	\$111,945	\$113,945
	168 Carl Munck	1 - Certificated Salaries	\$799,840	\$328,907	\$1,128,747
		2 - Classified Salaries	\$83,474	\$285,021	\$368,495
		3 - Benefits	\$370,800	\$479,090	\$849,890
		4 - Books & Supplies	\$17,598	\$42,383	\$59,981
		5 - Other Services and Operating Expenditures	\$400	\$64,878	\$65,278
	170 Hoover	1 - Certificated Salaries	\$843,550	\$362,249	\$1,205,799
		2 - Classified Salaries	\$129,465	\$223,972	\$353,437
		3 - Benefits	\$472,740	\$338,075	\$810,815
		4 - Books & Supplies	\$15,980	\$366,630	\$382,610
		5 - Other Services and Operating Expenditures	\$120,029	\$151,741	\$271,770
	172 Fred T Korematsu Discovery Ac	1 - Certificated Salaries	\$621,950	\$309,601	\$931,551
		2 - Classified Salaries	\$194,592	\$108,441	\$303,033
		3 - Benefits	\$371,130	\$247,337	\$618,467
		4 - Books & Supplies	\$9,978	\$16,771	\$26,749
		5 - Other Services and Operating Expenditures	\$12,038	\$148,059	\$160,097
	175 Manzanita Seed	1 - Certificated Salaries	\$1,538,685	\$360,490	\$1,899,175
		2 - Classified Salaries	\$151,582	\$61,910	\$213,492
		3 - Benefits	\$741,794	\$226,098	\$967,892
		4 - Books & Supplies	\$17,972	\$87,991	\$105,963
		5 - Other Services and Operating Expenditures	\$26,950	\$111,945	\$138,895
	177 Esperanza Academy	1 - Certificated Salaries	\$1,456,576	\$314,104	\$1,770,680

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Fund General Fund

Sum of 2021-22 Budget Allocation		Resource Type			
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Elementary School	177 Esperanza Academy	2 - Classified Salaries	\$105,419	\$86,172	\$191,591
		3 - Benefits	\$672,952	\$228,557	\$901,509
		4 - Books & Supplies	\$133,953	-\$32,709	\$101,244
		5 - Other Services and Operating Expenditures	\$61,500	\$115,545	\$177,045
	178 Bridges Academy @ Melrose	1 - Certificated Salaries	\$1,627,533	\$468,317	\$2,095,850
		2 - Classified Salaries	\$173,539	\$156,332	\$329,871
		3 - Benefits	\$799,269	\$333,110	\$1,132,379
		4 - Books & Supplies	\$2,292	\$4,848	\$7,140
		5 - Other Services and Operating Expenditures	\$37,025	\$121,920	\$158,945
	179 Manzanita Community School	1 - Certificated Salaries	\$1,347,689	\$601,444	\$1,949,133
		2 - Classified Salaries	\$134,679	\$105,929	\$240,608
		3 - Benefits	\$672,785	\$351,480	\$1,024,265
		4 - Books & Supplies	-\$11,522	\$200,656	\$189,134
		5 - Other Services and Operating Expenditures	\$3,000	\$126,605	\$129,605
	181 Encompass Small School	1 - Certificated Salaries	\$1,307,635	\$342,542	\$1,650,177
		2 - Classified Salaries	\$99,946	\$192,217	\$292,163
		3 - Benefits	\$666,176	\$304,610	\$970,786
		4 - Books & Supplies	\$19,162	\$14,186	\$33,348
		5 - Other Services and Operating Expenditures	\$6,474	\$111,945	\$118,419
	182 Martin Luther King Jr. K-3	1 - Certificated Salaries	\$1,107,987	\$863,559	\$1,971,546
		2 - Classified Salaries	\$122,182	\$367,889	\$490,071
		3 - Benefits	\$523,060	\$701,639	\$1,224,699
		4 - Books & Supplies	\$49,804	-\$6,701	\$43,103
		5 - Other Services and Operating Expenditures	\$79,500	\$123,600	\$203,100
	183 Prescott	1 - Certificated Salaries	\$442,179	\$221,604	\$663,783
		2 - Classified Salaries	\$167,670	\$72,779	\$240,449
		3 - Benefits	\$263,182	\$115,779	\$378,961
		4 - Books & Supplies	\$16,740	\$130,899	\$147,639
		5 - Other Services and Operating Expenditures	\$2,500	\$110,979	\$113,479
	186 International Community School	1 - Certificated Salaries	\$1,137,304	\$419,653	\$1,556,957
		2 - Classified Salaries	\$92,270	\$51,008	\$143,278
		3 - Benefits	\$580,234	\$195,729	\$775,963
		4 - Books & Supplies	\$22,308	\$21,200	\$43,508
		5 - Other Services and Operating Expenditures	\$3,500	\$120,065	\$123,565
	190 Think College Now	1 - Certificated Salaries	\$1,012,390	\$325,886	\$1,338,276
		2 - Classified Salaries	\$149,385	\$58,551	\$207,936
		3 - Benefits	\$533,919	\$179,105	\$713,024
		4 - Books & Supplies	-\$10,355	\$27,466	\$17,111
		5 - Other Services and Operating Expenditures	\$21,000	\$111,945	\$132,945
	192 Rise	1 - Certificated Salaries	\$763,009	\$218,079	\$981,088
		2 - Classified Salaries	\$125,416	\$15,205	\$140,621
		3 - Benefits	\$408,625	\$98,826	\$507,451
		4 - Books & Supplies	\$30,266	\$19,415	\$49,681
		5 - Other Services and Operating Expenditures	\$3,000	\$116,695	\$119,695
	193 Reach Academy	1 - Certificated Salaries	\$1,408,778	\$306,652	\$1,715,430
		2 - Classified Salaries	\$112,967	\$126,572	\$239,539
		3 - Benefits	\$710,109	\$247,849	\$957,958
		4 - Books & Supplies	\$28,840	\$28,543	\$57,383

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Fund General Fund

Sum of 2021-22 Budget Allocation		Resource Type			
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Elementary School	193 Reach Academy	5 - Other Services and Operating Expenditures	\$7,000	\$138,620	\$145,620
	194 Sankofa United Elem	1 - Certificated Salaries	\$783,483	\$708,960	\$1,492,443
		2 - Classified Salaries	\$137,976	\$187,247	\$325,223
		3 - Benefits	\$469,815	\$504,795	\$974,610
		4 - Books & Supplies	-\$9,537	\$235,961	\$226,424
		5 - Other Services and Operating Expenditures	\$12,003	\$45,757	\$57,760
Middle School	201 Claremont Middle	1 - Certificated Salaries	\$1,477,284	\$676,022	\$2,153,306
		2 - Classified Salaries	\$182,879	\$455,022	\$637,901
		3 - Benefits	\$747,536	\$706,537	\$1,454,073
		4 - Books & Supplies	\$32,200	-\$39,265	-\$7,065
		5 - Other Services and Operating Expenditures	\$20,200	\$104,878	\$125,078
	203 Frick Middle	1 - Certificated Salaries	\$34,537		\$34,537
		3 - Benefits	\$8,293		\$8,293
	204 West Oakland Middle	1 - Certificated Salaries	\$840,942	\$455,551	\$1,296,493
		2 - Classified Salaries	\$232,536	\$136,209	\$368,745
		3 - Benefits	\$468,734	\$299,865	\$768,599
		4 - Books & Supplies	\$20,774	\$11,356	\$32,130
		5 - Other Services and Operating Expenditures		\$224,559	\$224,559
	206 Bret Harte Middle	1 - Certificated Salaries	\$2,109,722	\$1,504,581	\$3,614,303
		2 - Classified Salaries	\$325,221	\$379,796	\$705,017
		3 - Benefits	\$1,148,375	\$918,971	\$2,067,346
		4 - Books & Supplies	\$64,529	-\$84,899	-\$20,370
		5 - Other Services and Operating Expenditures	\$24,000	\$199,072	\$223,072
	210 Edna Brewer Middle	1 - Certificated Salaries	\$2,266,497	\$1,129,149	\$3,395,646
		2 - Classified Salaries	\$191,909	\$474,487	\$666,396
		3 - Benefits	\$1,108,014	\$779,180	\$1,887,194
		4 - Books & Supplies	\$194,129	-\$3,851	\$190,278
		5 - Other Services and Operating Expenditures	\$68,000	\$166,969	\$234,969
	211 Montera Middle	1 - Certificated Salaries	\$2,213,150	\$1,089,145	\$3,302,295
		2 - Classified Salaries	\$166,517	\$538,035	\$704,552
		3 - Benefits	\$1,159,538	\$940,698	\$2,100,236
		4 - Books & Supplies	\$15,654	-\$2,485	\$13,169
		5 - Other Services and Operating Expenditures		\$53,330	\$53,330
	212 Roosevelt Middle	1 - Certificated Salaries	\$2,111,928	\$911,611	\$3,023,539
		2 - Classified Salaries	\$209,828	\$257,098	\$466,926
		3 - Benefits	\$1,001,246	\$627,985	\$1,629,231
		4 - Books & Supplies	\$103,811	\$44,432	\$148,243
		5 - Other Services and Operating Expenditures	\$19,929	\$462,792	\$482,721
	213 Westlake Middle	1 - Certificated Salaries	\$1,068,028	\$908,104	\$1,976,132
		2 - Classified Salaries	\$254,265	\$295,771	\$550,036
		3 - Benefits	\$465,310	\$622,655	\$1,087,965
		4 - Books & Supplies	\$36,426	\$114,650	\$151,076
		5 - Other Services and Operating Expenditures	\$58,193	\$155,884	\$214,077
	215 Madison Middle	1 - Certificated Salaries	\$2,966,918	\$803,213	\$3,770,131
		2 - Classified Salaries	\$384,559	\$378,989	\$763,548
		3 - Benefits	\$1,444,787	\$613,074	\$2,057,861
		4 - Books & Supplies	\$221,080	\$262,777	\$483,857
		5 - Other Services and Operating Expenditures	\$10,000	\$229,305	\$239,305

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Fund General Fund

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Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Middle School	219 Frick Impact Academy MS	1 - Certificated Salaries	\$940,400	\$1,097,827	\$2,038,227
		2 - Classified Salaries	\$321,883	\$169,204	\$491,087
		3 - Benefits	\$532,009	\$538,298	\$1,070,307
		4 - Books & Supplies	\$31,502	\$740	\$32,242
		5 - Other Services and Operating Expenditures	\$14,000	\$157,134	\$171,134
	224 Alliance Academy	1 - Certificated Salaries	\$11,825		\$11,825
		3 - Benefits	\$2,838		\$2,838
	226 Roots International Academy	1 - Certificated Salaries	\$10,191		\$10,191
		3 - Benefits	\$2,446		\$2,446
	228 United For Success Academy	1 - Certificated Salaries	\$1,568,526	\$607,571	\$2,176,097
		2 - Classified Salaries	\$260,621	\$177,802	\$438,423
		3 - Benefits	\$831,021	\$415,008	\$1,246,029
		4 - Books & Supplies	\$93,263	\$198,533	\$291,796
		5 - Other Services and Operating Expenditures	\$15,075	\$95,611	\$110,686
	229 Elmhurst United	1 - Certificated Salaries	\$2,751,196	\$946,688	\$3,697,884
		2 - Classified Salaries	\$382,538	\$563,482	\$946,020
		3 - Benefits	\$1,452,276	\$786,000	\$2,238,276
		4 - Books & Supplies	\$189,831	-\$4,571	\$185,260
		5 - Other Services and Operating Expenditures	\$44,136	\$350,668	\$394,804
	232 Coliseum College Prep Academy	1 - Certificated Salaries	\$2,892,973	\$828,356	\$3,721,329
		2 - Classified Salaries	\$502,001	\$474,799	\$976,800
		3 - Benefits	\$1,542,065	\$718,512	\$2,260,577
		4 - Books & Supplies	\$77,433	\$220,476	\$297,909
		5 - Other Services and Operating Expenditures		\$390,429	\$390,429
	235 Melrose Leadership Acad	1 - Certificated Salaries	\$2,188,672	\$691,553	\$2,880,225
		2 - Classified Salaries	\$190,535	\$105,955	\$296,490
		3 - Benefits	\$1,082,729	\$433,161	\$1,515,890
		4 - Books & Supplies	\$27,701	-\$32,877	-\$5,176
		5 - Other Services and Operating Expenditures	\$6,650	\$123,587	\$130,237
	236 Urban Promise Academy	1 - Certificated Salaries	\$1,700,717	\$391,544	\$2,092,261
		2 - Classified Salaries	\$221,243	\$210,197	\$431,440
		3 - Benefits	\$895,550	\$307,827	\$1,203,377
		4 - Books & Supplies	-\$15,083	\$3,838	-\$11,245
		5 - Other Services and Operating Expenditures	\$5,000	\$160,017	\$165,017
High School	301 Castlemont High School	1 - Certificated Salaries	\$3,068,925	\$1,579,602	\$4,648,527
		2 - Classified Salaries	\$567,574	\$576,463	\$1,144,037
		3 - Benefits	\$1,534,570	\$1,155,671	\$2,690,241
		4 - Books & Supplies	\$76,868	\$210,263	\$287,131
		5 - Other Services and Operating Expenditures	\$71,500	\$247,772	\$319,272
		6 - Capital Outlay		\$5,000	\$5,000
	302 Fremont High School	1 - Certificated Salaries	\$4,589,828	\$1,225,528	\$5,815,356
		2 - Classified Salaries	\$305,674	\$528,125	\$833,799
		3 - Benefits	\$2,193,631	\$898,088	\$3,091,719
		4 - Books & Supplies	\$71,064	\$200,944	\$272,008
		5 - Other Services and Operating Expenditures	\$15,600	\$552,854	\$568,454
	303 McClymonds High School	1 - Certificated Salaries	\$1,444,487	\$860,019	\$2,304,506
		2 - Classified Salaries	\$209,266	\$339,425	\$548,691
		3 - Benefits	\$670,769	\$539,479	\$1,210,248

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Fund General Fund

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High School	303 McClymonds High School	4 - Books & Supplies	\$10,005	\$11,856	\$21,861
		5 - Other Services and Operating Expenditures		\$215,269	\$215,269
	304 Oakland High School	1 - Certificated Salaries	\$5,706,956	\$1,902,671	\$7,609,627
		2 - Classified Salaries	\$444,321	\$1,025,562	\$1,469,883
		3 - Benefits	\$2,829,734	\$1,522,440	\$4,352,174
		4 - Books & Supplies	\$203,043	\$283,349	\$486,392
		5 - Other Services and Operating Expenditures	\$142,393	\$282,154	\$424,547
		7 - Other Outgo		\$6,558	\$6,558
		1 - Certificated Salaries	\$6,842,573	\$2,363,610	\$9,206,183
	305 Oakland Tech High School	2 - Classified Salaries	\$366,164	\$1,106,358	\$1,472,522
		3 - Benefits	\$3,165,790	\$1,986,908	\$5,152,698
		4 - Books & Supplies	\$83,540	\$171,570	\$255,110
		5 - Other Services and Operating Expenditures	\$51,639	\$621,287	\$672,926
		7 - Other Outgo		\$3,279	\$3,279
		1 - Certificated Salaries	\$5,731,466	\$2,559,288	\$8,290,754
	306 Skyline High School	2 - Classified Salaries	\$708,116	\$1,098,733	\$1,806,849
		3 - Benefits	\$2,945,612	\$2,007,107	\$4,952,719
		4 - Books & Supplies	\$62,189	\$283,831	\$346,020
		5 - Other Services and Operating Expenditures	\$95,000	\$443,395	\$538,395
		7 - Other Outgo		\$4,105	\$4,105
		1 - Certificated Salaries	\$582,902	\$183,566	\$766,468
	309 Bunche Academy	2 - Classified Salaries	\$164,583	\$77,051	\$241,634
		3 - Benefits	\$352,436	\$84,823	\$437,259
		4 - Books & Supplies	\$1,009	\$119,503	\$120,512
		5 - Other Services and Operating Expenditures		\$1,200	\$1,200
		1 - Certificated Salaries	\$1,097,956	\$320,986	\$1,418,942
	310 Dewey High School	2 - Classified Salaries	\$156,386	\$115,039	\$271,425
		3 - Benefits	\$536,962	\$176,312	\$713,274
		4 - Books & Supplies	\$79,359	\$94,206	\$173,565
		5 - Other Services and Operating Expenditures	\$33,000	\$316,354	\$349,354
	311 Gateway To College	4 - Books & Supplies		\$6,160	\$6,160
	313 Street Academy	4 - Books & Supplies		\$139,676	\$139,676
		5 - Other Services and Operating Expenditures		\$108,944	\$108,944
	330 Independent Study 9-12	1 - Certificated Salaries	\$958,767	\$225,051	\$1,183,818
		2 - Classified Salaries	\$149,497	\$56,095	\$205,592
		3 - Benefits	\$463,838	\$139,528	\$603,366
		4 - Books & Supplies	\$82,835	\$32,595	\$115,430
		5 - Other Services and Operating Expenditures	\$40,000	\$162,177	\$202,177
		1 - Certificated Salaries	\$385,683	\$17,868	\$403,551
	333 Community Day School	2 - Classified Salaries	\$135,878		\$135,878
		3 - Benefits	\$256,064	\$9,448	\$265,512
		4 - Books & Supplies	\$31,350	\$7,970	\$39,320
		5 - Other Services and Operating Expenditures		\$32,150	\$32,150
		1 - Certificated Salaries	\$1,710,273	\$785,634	\$2,495,907
	335 Life Academy	2 - Classified Salaries	\$251,115	\$247,017	\$498,132
		3 - Benefits	\$889,233	\$510,424	\$1,399,657
		4 - Books & Supplies	\$148,053	\$172,470	\$320,523
		5 - Other Services and Operating Expenditures	\$92,000	\$584,459	\$676,459

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Sum of 2021-22 Budget Allocation			Resource Type		
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
High School	338 Metwest	1 - Certificated Salaries	\$1,312,277	\$505,180	\$1,817,457
		2 - Classified Salaries	\$195,005	\$83,541	\$278,546
		3 - Benefits	\$715,731	\$282,575	\$998,306
		4 - Books & Supplies	\$6,639	\$44,320	\$50,959
		5 - Other Services and Operating Expenditures	\$25,976	\$202,154	\$228,130
	352 Ruidsdale Continuation	1 - Certificated Salaries	\$1,744,297	\$125,060	\$1,869,357
		2 - Classified Salaries	\$167,307	\$52,513	\$219,820
		3 - Benefits	\$825,219	\$88,243	\$913,462
		4 - Books & Supplies	\$90,400	\$64,974	\$155,374
		5 - Other Services and Operating Expenditures	\$182,549	\$343,028	\$525,577
	353 Oakland International High Sch	1 - Certificated Salaries	\$1,953,855	\$373,660	\$2,327,515
		2 - Classified Salaries	\$296,789	\$491,687	\$788,476
		3 - Benefits	\$995,523	\$469,074	\$1,464,597
		4 - Books & Supplies	\$22,214	\$230,848	\$253,062
		5 - Other Services and Operating Expenditures	\$78,051	\$124,780	\$202,831
Central Office	901 Chief of Staff	7 - Other Outgo		\$3,279	\$3,279
		2 - Classified Salaries	\$122,115	\$540,383	\$662,498
		3 - Benefits	\$44,081	\$240,093	\$284,174
		4 - Books & Supplies		\$8,534,018	\$8,534,018
		5 - Other Services and Operating Expenditures		\$55,000	\$55,000
	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$1,511,635	\$4,031,933	\$5,543,568
		2 - Classified Salaries	\$119,115		\$119,115
		3 - Benefits	\$429,815	\$968,067	\$1,397,882
		4 - Books & Supplies	\$741,781	\$32,982,626	\$33,724,407
		5 - Other Services and Operating Expenditures	\$13,000		\$13,000
	905 Office Of Sr. Business Officer	7 - Other Outgo		\$77,440	\$77,440
		2 - Classified Salaries	\$3,625,727	\$39,122	\$3,664,849
		3 - Benefits	\$1,850,307	\$22,271	\$1,872,578
		4 - Books & Supplies	\$182,150	\$300,000	\$482,150
		5 - Other Services and Operating Expenditures	\$224,204		\$224,204
	906 Ombudsman	2 - Classified Salaries	\$248,339		\$248,339
		3 - Benefits	\$119,749		\$119,749
		4 - Books & Supplies	\$1,500		\$1,500
		5 - Other Services and Operating Expenditures	\$6,500		\$6,500
	907 Student Assignment	2 - Classified Salaries	\$882,459		\$882,459
		3 - Benefits	\$531,279		\$531,279
		4 - Books & Supplies	\$38,900		\$38,900
		5 - Other Services and Operating Expenditures	\$105,800		\$105,800
	909 Academic Innovation	1 - Certificated Salaries	\$1,848,840	\$2,483,553	\$4,332,393
		2 - Classified Salaries	\$299,026	\$1,679,834	\$1,978,860
		3 - Benefits	\$905,628	\$1,838,984	\$2,744,612
		4 - Books & Supplies	\$500	\$2,166,293	\$2,166,793
		5 - Other Services and Operating Expenditures	\$17,592	\$119,377	\$136,969
	910 Early Childhood Development	1 - Certificated Salaries		\$139,251	\$139,251
		2 - Classified Salaries	\$18,842	\$469,773	\$488,615
		3 - Benefits	\$10,365	\$310,889	\$321,254
		4 - Books & Supplies		\$135,996	\$135,996
		5 - Other Services and Operating Expenditures		\$160,000	\$160,000

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund Only - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund General Fund

Sum of 2021-22 Budget Allocation		Resource Type			
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Central Office	910 Early Childhood Development	7 - Other Outgo		\$25,300	\$25,300
	912 Linked Learning	1 - Certificated Salaries	\$170,729	\$1,025,434	\$1,196,163
		2 - Classified Salaries	\$456,650	\$2,133,961	\$2,590,611
		3 - Benefits	\$310,614	\$1,441,458	\$1,752,072
		4 - Books & Supplies	\$8,000	\$712,165	\$720,165
		5 - Other Services and Operating Expenditures	\$37,000	\$174,150	\$211,150
		7 - Other Outgo		\$123,242	\$123,242
		8 - Revenue		\$150,000	\$150,000
	913 Chief Of Operations	1 - Certificated Salaries		\$99,790	\$99,790
		2 - Classified Salaries	\$520,784	\$149,817	\$670,601
		3 - Benefits	\$235,395	\$86,241	\$321,636
		4 - Books & Supplies	\$14,000	\$4,440,194	\$4,454,194
		5 - Other Services and Operating Expenditures	\$61,600		\$61,600
	918 Facilities Planning	2 - Classified Salaries	\$80,198		\$80,198
		3 - Benefits	\$40,630		\$40,630
		4 - Books & Supplies	\$37,000		\$37,000
		5 - Other Services and Operating Expenditures	\$30,000		\$30,000
	922 Comm. Schools & Student Servic		0	\$33,135	\$33,135
		1 - Certificated Salaries	\$539,580	\$579,567	\$1,119,147
		2 - Classified Salaries	\$4,175,588	\$3,087,447	\$7,263,035
		3 - Benefits	\$3,130,276	\$1,840,570	\$4,970,846
		4 - Books & Supplies	\$103,000	\$1,427,921	\$1,530,921
		5 - Other Services and Operating Expenditures	\$187,081	\$2,615,492	\$2,802,573
		7 - Other Outgo		\$605,871	\$605,871
	923 Elementary Network 4	1 - Certificated Salaries	\$180,462		\$180,462
		2 - Classified Salaries	\$213,279		\$213,279
		3 - Benefits	\$179,697		\$179,697
		4 - Books & Supplies	\$4,300		\$4,300
		5 - Other Services and Operating Expenditures	\$3,700		\$3,700
	928 Opsr Counseling	1 - Certificated Salaries	\$3,131,044		\$3,131,044
		2 - Classified Salaries	\$115,849	\$185,340	\$301,189
		3 - Benefits	\$1,366,900	\$97,368	\$1,464,268
		4 - Books & Supplies	\$50,000	\$198,000	\$248,000
		5 - Other Services and Operating Expenditures		\$95,000	\$95,000
	929 Office Of Equity	1 - Certificated Salaries	\$355,036	\$201,644	\$556,680
		2 - Classified Salaries	\$1,861,494	\$517,119	\$2,378,613
		3 - Benefits	\$1,252,111	\$369,895	\$1,622,006
		4 - Books & Supplies	\$160,935	\$153,497	\$314,432
		5 - Other Services and Operating Expenditures	\$408,709	\$175,584	\$584,293
	933 Oakland Athletic League (oal)	7 - Other Outgo		\$8,382	\$8,382
		1 - Certificated Salaries	\$152,893		\$152,893
		2 - Classified Salaries	\$501,258		\$501,258
		3 - Benefits	\$277,887		\$277,887
		4 - Books & Supplies	\$65,000		\$65,000
	940 Board Of Education	5 - Other Services and Operating Expenditures	\$812,300		\$812,300
		1 - Certificated Salaries		\$368,947	\$368,947
		2 - Classified Salaries	\$410,540	\$50,569	\$461,109
		3 - Benefits	\$252,892	\$199,183	\$452,075

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund Only - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund General Fund

Sum of 2021-22 Budget Allocation		Resource Type			
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Central Office	940 Board Of Education	4 - Books & Supplies	\$16,000	\$1,141,927	\$1,157,927
		5 - Other Services and Operating Expenditures	\$621,800		\$621,800
	941 Office Of The Superintendent	2 - Classified Salaries	\$465,695		\$465,695
		3 - Benefits	\$153,401		\$153,401
		4 - Books & Supplies	\$11,000		\$11,000
		5 - Other Services and Operating Expenditures	\$385,000		\$385,000
	942 Labor Relations	1 - Certificated Salaries	\$65,586		\$65,586
		2 - Classified Salaries	\$338,872	\$209,685	\$548,557
		3 - Benefits	\$183,977	\$122,036	\$306,013
		4 - Books & Supplies	\$5,000		\$5,000
		5 - Other Services and Operating Expenditures	\$30,000		\$30,000
	944 Human Resources Services, Supp	1 - Certificated Salaries	\$1,125,256	\$504,072	\$1,629,328
		2 - Classified Salaries	\$3,207,016	\$1,121,747	\$4,328,763
		3 - Benefits	\$1,872,855	\$647,470	\$2,520,325
		4 - Books & Supplies	\$67,000	\$1,115,001	\$1,182,001
		5 - Other Services and Operating Expenditures	\$501,250	\$45,000	\$546,250
	945 Office Of State Trustee	5 - Other Services and Operating Expenditures	\$90,400		\$90,400
	946 Legal Counsel	2 - Classified Salaries	\$842,818	\$73,975	\$916,793
		3 - Benefits	\$385,105	\$42,779	\$427,884
		4 - Books & Supplies	\$20,000		\$20,000
		5 - Other Services and Operating Expenditures	\$173,500	\$500,000	\$673,500
	947 Charter Schools Office (admin)	2 - Classified Salaries	\$638,703		\$638,703
		3 - Benefits	\$297,295		\$297,295
		4 - Books & Supplies	\$40,000		\$40,000
		5 - Other Services and Operating Expenditures	\$290,828		\$290,828
		6 - Capital Outlay	\$21,655		\$21,655
	948 Research Assessment & Data	1 - Certificated Salaries	\$240,777		\$240,777
		2 - Classified Salaries	\$1,457,220	\$260,591	\$1,717,811
		3 - Benefits	\$773,237	\$111,704	\$884,941
		4 - Books & Supplies	\$5,500		\$5,500
		5 - Other Services and Operating Expenditures	\$123,500		\$123,500
	950 Strategic Resource Planning	1 - Certificated Salaries		\$47,378	\$47,378
		2 - Classified Salaries	\$127,136	\$1,042,299	\$1,169,435
		3 - Benefits	\$49,981	\$545,429	\$595,410
		4 - Books & Supplies	\$1,386	\$133,305	\$134,691
		5 - Other Services and Operating Expenditures	\$900	\$18,000	\$18,900
	954 Eng Lang Lrn/multilingual Ach	1 - Certificated Salaries	\$295,409	\$843,179	\$1,138,588
		2 - Classified Salaries	\$52,579	\$377,293	\$429,872
		3 - Benefits	\$145,913	\$522,773	\$668,686
		4 - Books & Supplies	\$2,500	\$47,300	\$49,800
		5 - Other Services and Operating Expenditures	\$5,000	\$238,003	\$243,003
		7 - Other Outgo		\$4,656	\$4,656
	956 Continuous School Improvement	1 - Certificated Salaries	\$83,000	\$20,255	\$103,255
		2 - Classified Salaries	\$391,114		\$391,114
		3 - Benefits	\$190,624	\$11,971	\$202,595
		5 - Other Services and Operating Expenditures	\$155,000		\$155,000
	958 Communications	2 - Classified Salaries	\$568,682		\$568,682
		3 - Benefits	\$291,504		\$291,504

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund Only - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund General Fund

Sum of 2021-22 Budget Allocation			Resource Type		Grand Total
Site Type	Site Code	Object Classification	Unrestricted	Restricted	
Central Office	958 Communications	4 - Books & Supplies	\$706		\$706
		5 - Other Services and Operating Expenditures	\$97,611		\$97,611
	959 Indian Education	4 - Books & Supplies		\$35,123	\$35,123
	962 Pre-k-5 Network 2	1 - Certificated Salaries	\$174,508		\$174,508
		2 - Classified Salaries	\$176,638		\$176,638
		3 - Benefits	\$122,812		\$122,812
		4 - Books & Supplies	\$1,000		\$1,000
	963 Pre-k-5 Network 3	1 - Certificated Salaries	\$185,315		\$185,315
		2 - Classified Salaries	\$175,170		\$175,170
		3 - Benefits	\$134,736		\$134,736
		4 - Books & Supplies	\$1,000		\$1,000
		5 - Other Services and Operating Expenditures	\$400		\$400
	964 High School Network	1 - Certificated Salaries	\$1,096,873	\$442,137	\$1,539,010
		2 - Classified Salaries	\$20,005	\$58,589	\$78,594
		3 - Benefits	\$439,748	\$216,750	\$656,498
		4 - Books & Supplies	\$92,000	\$8,038	\$100,038
		5 - Other Services and Operating Expenditures	\$58,550	\$329,200	\$387,750
	965 Middle School Network	1 - Certificated Salaries	\$172,199	\$62,014	\$234,213
		2 - Classified Salaries	\$174,556	\$146,761	\$321,317
		3 - Benefits	\$139,271	\$88,285	\$227,556
		4 - Books & Supplies	\$1,500	-\$25,563	-\$24,063
		5 - Other Services and Operating Expenditures	\$1,250	\$10,000	\$11,250
	968 Health Services (nurses)	1 - Certificated Salaries	\$2,066,139	\$507,789	\$2,573,928
		2 - Classified Salaries	\$791,399		\$791,399
		3 - Benefits	\$1,496,969	\$198,823	\$1,695,792
		4 - Books & Supplies	\$3,500		\$3,500
		5 - Other Services and Operating Expenditures	\$80,500		\$80,500
		7 - Other Outgo		\$30,477	\$30,477
		1 - Certificated Salaries	\$941,110	\$18,449,642	\$19,390,752
	975 Special Education	2 - Classified Salaries		\$5,265,640	\$5,265,640
		3 - Benefits	\$460,854	\$10,896,977	\$11,357,831
		4 - Books & Supplies		\$485,017	\$485,017
		5 - Other Services and Operating Expenditures		\$27,584,995	\$27,584,995
		6 - Capital Outlay		\$40,000	\$40,000
		7 - Other Outgo		\$4,949,817	\$4,949,817
		5 - Other Services and Operating Expenditures	-\$30,229		-\$30,229
	979 Printing And Mail Services	2 - Classified Salaries	\$2,487,367	\$304,998	\$2,792,365
	986 Technology Services	3 - Benefits	\$1,395,204	\$174,021	\$1,569,225
		4 - Books & Supplies	\$421,612	\$6,335,994	\$6,757,606
		5 - Other Services and Operating Expenditures	\$378,801		\$378,801
		6 - Capital Outlay	\$120,000		\$120,000
	987 Risk Management	2 - Classified Salaries	\$105,425		\$105,425
		3 - Benefits	\$63,726		\$63,726
		4 - Books & Supplies	\$40,000		\$40,000
		5 - Other Services and Operating Expenditures	\$60,000		\$60,000
	988 Buildings & Grounds	2 - Classified Salaries	\$688,405	\$6,700,427	\$7,388,832
		3 - Benefits	\$476,434	\$4,048,046	\$4,524,480
		4 - Books & Supplies		\$2,018,970	\$2,018,970

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund Only - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund General Fund

Sum of 2021-22 Budget Allocation		Resource Type			
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Central Office	988 Buildings & Grounds	5 - Other Services and Operating Expenditures	\$110,170	\$5,999,724	\$6,109,894
		6 - Capital Outlay		\$792,396	\$792,396
		#N/A	\$700,000		\$700,000
	989 Custodial Services	2 - Classified Salaries	\$7,934,127	\$1,980,043	\$9,914,170
		3 - Benefits	\$5,909,319	\$1,448,313	\$7,357,632
		4 - Books & Supplies	\$1,061,000	\$2,692,500	\$3,753,500
		5 - Other Services and Operating Expenditures	-\$543,354		-\$543,354
	990 Procurement & Distribution	2 - Classified Salaries	\$348,435		\$348,435
		3 - Benefits	\$197,597		\$197,597
		4 - Books & Supplies	\$51,011		\$51,011
		5 - Other Services and Operating Expenditures	\$6,700		\$6,700
	991 Food Services	2 - Classified Salaries		\$530,786	\$530,786
		3 - Benefits		\$281,758	\$281,758
		4 - Books & Supplies		\$416,456	\$416,456
	992 Warehouse Distribution	2 - Classified Salaries	\$477,914	\$47,064	\$524,978
		3 - Benefits	\$348,197	\$33,037	\$381,234
		4 - Books & Supplies	\$103,700		\$103,700
		5 - Other Services and Operating Expenditures	\$316,000		\$316,000
	995 Transportation	2 - Classified Salaries	\$328,370		\$328,370
		3 - Benefits	\$179,482		\$179,482
		4 - Books & Supplies	\$2,500		\$2,500
		5 - Other Services and Operating Expenditures	\$14,347,000		\$14,347,000
	998 School Contingency Funds	1 - Certificated Salaries	\$2,886,815	\$31,310	\$2,918,125
		2 - Classified Salaries	\$249,950	\$2,000	\$251,950
		3 - Benefits	\$1,149,409	\$8,241	\$1,157,650
		4 - Books & Supplies		\$220	\$220
		5 - Other Services and Operating Expenditures		\$5,200	\$5,200
	999 Districtwide Expenses	1 - Certificated Salaries	\$367,516		\$367,516
		2 - Classified Salaries	\$40,026		\$40,026
		3 - Benefits	\$1,398,404		\$1,398,404
		4 - Books & Supplies	\$3,846,172	\$1,367,373	\$5,213,545
		5 - Other Services and Operating Expenditures	\$7,890,291	\$749,000	\$8,639,291
		7 - Other Outgo	\$1,302,129	\$3,535,402	\$4,837,531
		Contributions	\$5,033,273	-\$5,033,273	\$0
		7 - Other Outgo		\$3,787,803	\$3,787,803
		8 - Revenue	\$333,190,584	\$32,507,982	\$365,698,566
Other	600 General Fund - Unrestricted	Contributions	-\$95,943,145	\$22,921,792	-\$73,021,353
	601 General Fund - Restricted	3 - Benefits		\$31,223,658	\$31,223,658
		8 - Revenue	\$77,383,779	\$160,121,459	\$237,505,238
		Contributions		\$73,046,353	\$73,046,353
	612 Child Development Fund	8 - Revenue		\$58,200	\$58,200
	705 Bishop O'dowd High School	4 - Books & Supplies		\$52,359	\$52,359
	709 Cristo Rey DeLaSalle EastBay	4 - Books & Supplies		\$138,612	\$138,612
		5 - Other Services and Operating Expenditures		\$8,511	\$8,511
	712 Head-royce	4 - Books & Supplies		\$37,339	\$37,339
	728 St. Anthony	4 - Books & Supplies		\$46,988	\$46,988
	731 St. Elizabeth Elementary	4 - Books & Supplies		\$76,402	\$76,402
	735 St. Leo The Great	4 - Books & Supplies		\$50,849	\$50,849

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund Only - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund General Fund

Sum of 2021-22 Budget Allocation			Resource Type		
Site Type	Site Code	Object Classification	Unrestricted	Restricted	Grand Total
Other	739 St. Theresa	4 - Books & Supplies		\$15,127	\$15,127
	802 Arroyo Viejo	1 - Certificated Salaries		\$71,180	\$71,180
		3 - Benefits		\$42,879	\$42,879
	803 Burbank State Preschool Cdc	1 - Certificated Salaries		\$1,334,102	\$1,334,102
		2 - Classified Salaries		\$820,313	\$820,313
		3 - Benefits		\$1,251,617	\$1,251,617
		4 - Books & Supplies		\$61,000	\$61,000
		5 - Other Services and Operating Expenditures		\$200	\$200
	805 Bella Vista Cdc	1 - Certificated Salaries		\$133,222	\$133,222
		3 - Benefits		\$79,272	\$79,272
	806 Brookfield Cdc	1 - Certificated Salaries		\$87,554	\$87,554
		3 - Benefits		\$39,149	\$39,149
	809 International Cdc	1 - Certificated Salaries		\$204,368	\$204,368
		3 - Benefits		\$109,320	\$109,320
	811 Emerson Cdc	1 - Certificated Salaries		\$93,650	\$93,650
		3 - Benefits		\$51,694	\$51,694
	815 Highland Cdc	1 - Certificated Salaries		\$58,488	\$58,488
		3 - Benefits		\$32,668	\$32,668
	817 Jefferson Cdc	1 - Certificated Salaries		\$138,666	\$138,666
		3 - Benefits		\$61,199	\$61,199
	819 Centro Infantil De La Raza	1 - Certificated Salaries		\$187,656	\$187,656
		3 - Benefits		\$93,844	\$93,844
	820 Laurel Cdc	1 - Certificated Salaries		\$162,073	\$162,073
		3 - Benefits		\$79,376	\$79,376
	823 Lockwood Cdc	1 - Certificated Salaries		\$201,676	\$201,676
		3 - Benefits		\$85,062	\$85,062
	824 Yuk Yau Cdc	1 - Certificated Salaries		\$67,057	\$67,057
		3 - Benefits		\$24,426	\$24,426
	825 Harriet Tubman Cdc	1 - Certificated Salaries		\$123,955	\$123,955
		3 - Benefits		\$57,766	\$57,766
	827 Lockwood Pre-k	1 - Certificated Salaries		\$50,325	\$50,325
		3 - Benefits		\$44,005	\$44,005
	829 Manzanita Cdc	1 - Certificated Salaries		\$164,921	\$164,921
		3 - Benefits		\$66,923	\$66,923
	830 Place @ Prescott St Presch Cdc	1 - Certificated Salaries		\$61,437	\$61,437
		3 - Benefits		\$31,520	\$31,520
	831 United Nations Early Childhood	1 - Certificated Salaries		\$153,297	\$153,297
		3 - Benefits		\$54,413	\$54,413
	838 Stonehurst Cdc	1 - Certificated Salaries		\$58,488	\$58,488
		3 - Benefits		\$32,668	\$32,668
	862 Fruitvale Pre-kindergarten	1 - Certificated Salaries		\$87,554	\$87,554
		3 - Benefits		\$40,974	\$40,974
Grand Total			\$648,529,097	\$644,873,446	\$1,293,402,543

**SUMMARY OF
2021-2022 POSITION
CONTROL BY
SITE DEPARTMENT**

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	101 Allendale	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	13.0	\$879,015.10
				TCHR EDENRIC	0.9	\$89,340.10
			0000 General Purpose-unrestricted Total		13.9	\$968,355.20
			0002 Unrest Supplemental Support	TSA CLASS10	0.7	\$51,409.80
				TSA CLASS11	0.7	\$62,682.00
			0002 Unrest Supplemental Support Total		1.4	\$114,091.80
			0003 Unrest Concentration Support	TSA CLASS11	0.3	\$26,863.80
			0003 Unrest Concentration Support Total		0.3	\$26,863.80
			6500 Special Education	TCHR SDC SEV	2.0	\$163,762.20
			6500 Special Education Total		2.0	\$163,762.20
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$93,115.80
				TSA CLASS10	0.3	\$22,032.70
			9334 Measure G, Parcel Tax Total		1.3	\$115,148.50
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$896.54
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$896.54
		Certificated Total			19.9	\$1,389,118.04
		Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	1.0	\$44,292.20
				ATTEND SP BI	0.5	\$1,612.80
				NOON SUP	0.4	\$9,252.84
			0000 General Purpose-unrestricted Total		1.9	\$55,157.84
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.7	\$66,022.80
			3010 Iasa-i Basic Grants Low Income Total		0.7	\$66,022.80
			3310 Se-idea Basic Grant PI94-142	ISS	1.6	\$61,119.00
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$61,119.00
			6500 Special Education	PARA EDUCAT	1.6	\$58,760.00
			6500 Special Education Total		1.6	\$58,760.00
			0004 Central Concentration	PM COMMU SCH	0.3	\$28,295.52
			0004 Central Concentration Total		0.3	\$28,295.52
		Classified Total			6.1	\$269,355.16
	101 Allendale Total				26.0	\$1,658,473.20
	102 Bella Vista	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	16.0	\$1,194,126.40
				PRIN ELE LG	1.0	\$121,949.28
			0000 General Purpose-unrestricted Total		17.0	\$1,316,075.68
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.7	\$60,266.80
				TSA 10PAY	1.3	\$45,892.76
			0002 Unrest Supplemental Support Total		2.0	\$106,159.56
			0003 Unrest Concentration Support	TSA 10PAY	0.7	\$22,603.92
			0003 Unrest Concentration Support Total		0.7	\$22,603.92
			3010 Iasa-i Basic Grants Low Income	TSA CLASS11	0.8	\$71,636.64
			3010 Iasa-i Basic Grants Low Income Total		0.8	\$71,636.64
			6500 Special Education	TCHR RSP	1.0	\$65,509.20
				TCHR SDC NON	3.0	\$218,368.30
				TCHR SDC SEV	2.0	\$189,293.50
			6500 Special Education Total		6.0	\$473,171.00
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$55,585.70
				TCHR EDENRIC	1.3	\$124,361.00

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	102 Bella Vista	Certificated	9334 Measure G, Parcel Tax Total		2.3	\$179,946.70
		Certificated Total			28.8	\$2,169,593.50
		Classified	0000 General Purpose-unrestricted	ADMN ASST 2	1.0	\$56,554.60
				ATTEND SP BI	0.5	\$1,460.70
				NOON SUP	0.5	\$13,385.36
			0000 General Purpose-unrestricted Total		2.0	\$71,400.66
			0002 Unrest Supplemental Support	PM COMMU SCH	0.4	\$19,843.62
			0002 Unrest Supplemental Support Total		0.4	\$19,843.62
			0003 Unrest Concentration Support	ATTEND SP BI	0.5	\$1,460.69
			0003 Unrest Concentration Support Total		0.5	\$1,460.69
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$33,775.80
				PARA EDUCAT	0.8	\$22,785.60
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$56,561.40
			6500 Special Education	IA SPED	0.8	\$21,998.22
				ISS	0.8	\$27,798.00
				PARA EDUCAT	4.8	\$173,550.80
			6500 Special Education Total		6.4	\$223,347.02
			0004 Central Concentration	PM COMMU SCH	0.4	\$22,678.43
			0004 Central Concentration Total		0.4	\$22,678.43
		Classified Total			11.3	\$395,291.82
	102 Bella Vista Total				40.1	\$2,564,885.32
	103 Brookfield	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	5.0	\$345,493.30
				PRIN ELE LG	1.0	\$100,297.52
				TCHR BILING	1.0	\$71,469.30
			0000 General Purpose-unrestricted Total		7.0	\$517,260.12
			0002 Unrest Supplemental Support	TCHRSTRENGIM	1.0	\$53,584.50
			0002 Unrest Supplemental Support Total		1.0	\$53,584.50
			3010 Iasa-i Basic Grants Low Income	TCHR EDENRIC	0.5	\$41,091.00
			3010 Iasa-i Basic Grants Low Income Total		0.5	\$41,091.00
			6500 Special Education	TCHR SDC SEV	4.0	\$262,284.10
			6500 Special Education Total		4.0	\$262,284.10
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$93,314.50
				TCHR EDENRIC	0.6	\$50,222.30
			9334 Measure G, Parcel Tax Total		1.6	\$143,536.80
			7812 Early Literacy Support Block	TSA TCHR1112	1.0	\$85,158.60
			7812 Early Literacy Support Block Total		1.0	\$85,158.60
		Certificated Total			15.0	\$1,102,915.12
		Classified	0000 General Purpose-unrestricted	ADMNASST120	1.0	\$51,257.20
				ATTEND SP	0.5	\$6,180.78
				NOON SUP	0.4	\$10,368.80
			0000 General Purpose-unrestricted Total		1.9	\$67,806.78
			0002 Unrest Supplemental Support	PM COMMU SCH	0.5	\$26,222.01
			0002 Unrest Supplemental Support Total		0.5	\$26,222.01
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$19,149.12
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$19,149.12
			6500 Special Education	IA SPED	0.8	\$22,285.20

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount			
Elementary School	103 Brookfield	Classified	6500 Special Education	PARA EDUCAT	6.4	\$197,948.36			
			6500 Special Education Total		7.2	\$220,233.56			
			0004 Central Concentration	PM COMMU SCH	0.3	\$17,481.31			
			0004 Central Concentration Total		0.3	\$17,481.31			
		Classified Total			10.7	\$350,892.78			
	103 Brookfield Total				25.7	\$1,453,807.90			
	105 Burckhalter	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	6.0	\$528,105.80			
				PRIN ELE SM	1.0	\$118,999.44			
			0000 General Purpose-unrestricted Total		7.0	\$647,105.24			
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.6	\$51,323.00			
				TSA 10PAY	0.5	\$40,702.70			
			0002 Unrest Supplemental Support Total		1.1	\$92,025.70			
			6500 Special Education	TCHR RSP	1.0	\$63,534.50			
				TCHR SDC SEV	3.0	\$225,323.50			
			6500 Special Education Total		4.0	\$288,858.00			
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$91,313.30			
				TCHR EDENRIC	0.5	\$41,991.50			
			9334 Measure G, Parcel Tax Total		1.5	\$133,304.80			
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$52,730.80			
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$52,730.80			
				Certificated Total			14.5	\$1,214,024.54	
			Classified	0000 General Purpose-unrestricted	ADMNASST120	1.0	\$51,507.00		
					ATTEND SP	0.5	\$12,403.90		
					NOON SUP	0.4	\$10,368.80		
				0000 General Purpose-unrestricted Total		1.9	\$74,279.70		
				0002 Unrest Supplemental Support	NOON SUP	0.2	\$4,068.44		
				0002 Unrest Supplemental Support Total		0.2	\$4,068.44		
				6500 Special Education	IA SPED	0.8	\$21,785.80		
					ISS	1.6	\$52,939.20		
					PARA EDUCAT	4.8	\$170,139.73		
				6500 Special Education Total		7.2	\$244,864.73		
					Classified Total			9.3	\$323,212.87
				105 Burckhalter Total				23.8	\$1,537,237.41
			106 Chabot	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	19.4	\$1,480,127.30	
		PRIN ELE LG			1.0	\$123,249.24			
		TCHR STIP			0.3	\$14,118.40			
	0000 General Purpose-unrestricted Total				20.7	\$1,617,494.94			
	0002 Unrest Supplemental Support	TCHR STIP			0.7	\$27,406.20			
	0002 Unrest Supplemental Support Total				0.7	\$27,406.20			
	6500 Special Education	TCHR RSP			1.0	\$89,340.10			
		TCHR SDC NON			1.0	\$73,442.50			
		TCHR SDC SEV			1.0	\$55,585.70			
	6500 Special Education Total				3.0	\$218,368.30			
	9334 Measure G, Parcel Tax	TCHRSTRENGIM			1.0	\$91,313.30			
		TCHR EDENRIC			1.0	\$81,405.30			
		TSA CLASS11	1.0	\$98,274.12					

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	106 Chabot	Certificated	9334 Measure G, Parcel Tax Total		3.0	\$270,992.72
			9337 PTA LOCAL SCHOOLS	TCHRSTRENGIM	0.8	\$28,588.80
			9337 PTA LOCAL SCHOOLS Total		0.8	\$28,588.80
		Certificated Total			28.2	\$2,162,850.96
		Classified	0000 General Purpose-unrestricted	ADMN ASST3	1.0	\$74,948.16
				ATTEND SP	1.0	\$33,942.60
				NOON SUP	0.5	\$1,074.61
			0000 General Purpose-unrestricted Total		2.5	\$109,965.37
			3310 Se-idea Basic Grant PI94-142	ISS	4.0	\$126,652.82
				PARA EDUCAT	0.8	\$34,370.40
			3310 Se-idea Basic Grant PI94-142 Total		4.8	\$161,023.22
			6500 Special Education	PARA EDUCAT	5.6	\$144,288.71
			6500 Special Education Total		5.6	\$144,288.71
		Classified Total			12.9	\$415,277.30
	106 Chabot Total				41.1	\$2,578,128.26
	107 East Oakland Pride	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	10.0	\$671,156.50
				PRIN ELE LG	1.0	\$121,949.28
				TCHR BILING	1.0	\$56,593.30
			0000 General Purpose-unrestricted Total		12.0	\$849,699.08
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.3	\$16,675.70
				TSA CLASS10	1.7	\$152,668.20
			0002 Unrest Supplemental Support Total		2.0	\$169,343.90
			0003 Unrest Concentration Support	TSA CLASS10	0.1	\$9,131.30
			0003 Unrest Concentration Support Total		0.1	\$9,131.30
			3010 Iasa-i Basic Grants Low Income	TSA CLASS10	0.6	\$47,249.90
			3010 Iasa-i Basic Grants Low Income Total		0.6	\$47,249.90
			6500 Special Education	TCHR RSP	1.0	\$75,443.70
				TCHR SDC NON	2.0	\$126,033.40
			6500 Special Education Total		3.0	\$201,477.10
			9334 Measure G, Parcel Tax	TCHR EDENRIC	0.7	\$38,910.00
				TCHR BILING	1.0	\$91,313.30
			9334 Measure G, Parcel Tax Total		1.7	\$130,223.30
			0004 Central Concentration	TSA CLASS10	0.5	\$40,702.60
			0004 Central Concentration Total		0.5	\$40,702.60
		Certificated Total			19.8	\$1,447,827.18
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,381.80
				ATTEND SP	0.5	\$1,773.01
				NOON SUP	0.4	\$10,867.60
			0000 General Purpose-unrestricted Total		1.9	\$64,022.41
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.3	\$23,579.52
			3010 Iasa-i Basic Grants Low Income Total		0.3	\$23,579.52
			3310 Se-idea Basic Grant PI94-142	ISS	2.4	\$101,327.40
			3310 Se-idea Basic Grant PI94-142 Total		2.4	\$101,327.40
			0004 Central Concentration	PM COMMU SCH	0.3	\$28,295.52
			0004 Central Concentration Total		0.3	\$28,295.52
		Classified Total			4.9	\$217,224.85

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	107 East Oakland Pride Total				24.7	\$1,665,052.03
	108 Cleveland	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	15.0	\$1,151,832.50
				PRIN ELE SM	1.0	\$118,999.44
				TCHR BILING	1.0	\$93,314.50
			0000 General Purpose-unrestricted Total		17.0	\$1,364,146.44
		0002 Unrest Supplemental Support	TCHR STIP		0.4	\$16,609.80
				TSA 10PAY	1.6	\$55,897.28
					2.0	\$72,507.08
			0002 Unrest Supplemental Support Total		2.0	\$72,507.08
		3010 Iasa-i Basic Grants Low Income	TSA 10PAY		0.4	\$13,974.32
					0.4	\$13,974.32
					0.4	\$13,974.32
			3010 Iasa-i Basic Grants Low Income Total		0.4	\$13,974.32
		6500 Special Education	TCHR RSP		1.0	\$73,442.50
				TCHR SDC NON	2.0	\$158,808.20
					3.0	\$232,250.70
			6500 Special Education Total		3.0	\$232,250.70
		9334 Measure G, Parcel Tax	TCHR EDENRIC		0.8	\$83,983.10
					0.8	\$83,983.10
					0.8	\$83,983.10
			9334 Measure G, Parcel Tax Total		0.8	\$83,983.10
		Certificated Total			23.2	\$1,766,861.64
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,943.60
				ATTEND SP	0.5	\$11,081.28
				NOON SUP	0.5	\$10,171.08
				SR LIB CLK	0.5	\$15,401.80
					2.5	\$88,597.76
			6500 Special Education	PARA EDUCAT	2.4	\$74,951.20
			6500 Special Education Total		2.4	\$74,951.20
		Classified Total			4.9	\$163,548.96
	108 Cleveland Total				28.1	\$1,930,410.60
	111 Crocker Highlands	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	17.0	\$1,171,259.70
				PRIN ELE SM	1.0	\$97,890.02
				TCHR STIP	1.0	\$41,524.60
			0000 General Purpose-unrestricted Total		19.0	\$1,310,674.32
		0002 Unrest Supplemental Support	TCHRSTRENGIM		0.2	\$30,966.80
					0.2	\$30,966.80
					0.2	\$30,966.80
			0002 Unrest Supplemental Support Total		0.2	\$30,966.80
		6500 Special Education	TCHR RSP		0.8	\$71,472.10
				TCHR SDC NON	1.0	\$63,534.50
					1.8	\$135,006.60
			6500 Special Education Total		1.8	\$135,006.60
		7510 Low Performing Grant	TCHR EDENRIC		0.1	\$6,948.20
					0.1	\$6,948.20
					0.1	\$6,948.20
			7510 Low Performing Grant Total		0.1	\$6,948.20
		9334 Measure G, Parcel Tax	TCHRSTRENGIM		1.0	\$93,314.50
				TCHR EDENRIC	0.9	\$62,533.90
					1.9	\$155,848.40
			9334 Measure G, Parcel Tax Total		1.9	\$155,848.40
		Certificated Total			23.0	\$1,639,444.32
		Classified	0000 General Purpose-unrestricted	ADMNASST120	1.0	\$51,631.60
				ATTEND SP	0.5	\$16,971.40
				NOON SUP	0.5	\$12,147.71
					2.0	\$80,750.71
			3310 Se-idea Basic Grant PI94-142	ISS	2.4	\$73,797.64
			3310 Se-idea Basic Grant PI94-142 Total		2.4	\$73,797.64

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	111 Crocker Highlands	Classified	6500 Special Education	PARA EDUCAT	0.8	\$4,949.68
			6500 Special Education Total		0.8	\$4,949.68
		Classified Total			5.2	\$159,498.03
	111 Crocker Highlands Total				28.2	\$1,798,942.35
	112 Greenleaf Elementary	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	10.0	\$702,797.80
				TCHR EDENRIC	0.8	\$61,933.50
				PRIN ELE LG	1.0	\$100,291.80
				TCHR BILING	10.0	\$653,117.80
				TSA CLASS10	6.0	\$400,155.30
			0000 General Purpose-unrestricted Total		27.8	\$1,918,296.20
			0002 Unrest Supplemental Support	TCHR STIP	2.0	\$83,052.72
				TSA CLASS11	2.3	\$196,309.56
			0002 Unrest Supplemental Support Total		4.3	\$279,362.28
			3010 Iasa-i Basic Grants Low Income	TSA CLASS10	1.0	\$72,448.90
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$72,448.90
			3182 ESSA: Comp Support & Improvmt	TSA CLASS11	1.7	\$141,071.28
			3182 ESSA: Comp Support & Improvmt Total		1.7	\$141,071.28
			6500 Special Education	TCHR RSP	2.0	\$107,399.55
			6500 Special Education Total		2.0	\$107,399.55
			9332 Measure G1 Parcel Tx	TCHR EDENRIC	0.2	\$15,483.40
			9332 Measure G1 Parcel Tx Total		0.2	\$15,483.40
			9334 Measure G, Parcel Tax	TCHR EDENRIC	1.0	\$61,547.30
			9334 Measure G, Parcel Tax Total		1.0	\$61,547.30
			0004 Central Concentration	AP ELEMENT	1.0	\$85,610.70
				TSA CLASS10	0.5	\$32,754.60
			0004 Central Concentration Total		1.5	\$118,365.30
		Certificated Total			39.5	\$2,713,974.21
		Classified	0000 General Purpose-unrestricted	ADMNASST124	1.0	\$51,381.80
				ATTEND SP BI	1.0	\$9,441.96
				NOON SUP	0.5	\$12,960.60
			0000 General Purpose-unrestricted Total		2.5	\$73,784.36
			0002 Unrest Supplemental Support	OUT CONSULT	1.0	\$49,329.80
					1.0	\$49,329.80
			0003 Unrest Concentration Support	LIBRARY TECH	0.2	\$828.07
				NOON SUP	0.1	\$2,592.80
			0003 Unrest Concentration Support Total		0.3	\$3,420.87
			3010 Iasa-i Basic Grants Low Income	EARL LIT TUT	0.8	\$10,318.32
			3010 Iasa-i Basic Grants Low Income Total		0.8	\$10,318.32
			6500 Special Education	PARA EDUCAT	0.8	\$29,380.00
			6500 Special Education Total		0.8	\$29,380.00
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.8	\$3,772.25
			9334 Measure G, Parcel Tax Total		0.8	\$3,772.25
			0004 Central Concentration	FACRESTORJUS	1.0	\$73,907.60
					1.0	\$73,907.60
		Classified Total			7.2	\$243,913.20
	112 Greenleaf Elementary Total				46.7	\$2,957,887.41

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	114 Global Family School	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	4.0	\$292,832.40
				PRIN ELE LG	1.0	\$110,582.76
				TCHR BILING	12.0	\$939,025.06
			0000 General Purpose-unrestricted Total		17.0	\$1,342,440.22
			0002 Unrest Supplemental Support	TCHR BILING	1.0	\$57,572.90
				TCHR STIP	2.8	\$114,192.60
				TSA CLASS11	0.3	\$31,137.84
			0002 Unrest Supplemental Support Total		4.1	\$202,903.34
			3010 Iasa-i Basic Grants Low Income	TSA CLASS11	0.7	\$69,306.84
			3010 Iasa-i Basic Grants Low Income Total		0.7	\$69,306.84
			3182 ESSA: Comp Support & Improvmt	TSA CLASS12	1.0	\$109,575.96
			3182 ESSA: Comp Support & Improvmt Total		1.0	\$109,575.96
			6500 Special Education	TCHR RSP	1.0	\$63,534.50
				TCHR SDC NON	2.0	\$125,067.80
			6500 Special Education Total		3.0	\$188,602.30
			7810 Other State	TCHR STIP	1.0	\$41,526.36
				TSA CLASS10	1.0	\$65,509.20
			7810 Other State Total		2.0	\$107,035.56
			9334 Measure G, Parcel Tax	TCHR EDENRIC	1.0	\$0.00
				TCHR BILING	1.0	\$74,450.10
			9334 Measure G, Parcel Tax Total		2.0	\$74,450.10
			0004 Central Concentration	TSA CLASS10	1.0	\$67,508.90
			0004 Central Concentration Total		1.0	\$67,508.90
		Certificated Total			30.7	\$2,161,823.22
		Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	1.0	\$57,053.40
				ATTEND SP BI	0.5	\$13,268.60
				NOON SUP	0.5	\$14,203.40
			0000 General Purpose-unrestricted Total		2.0	\$84,525.40
			0002 Unrest Supplemental Support	NOON SUP	0.6	\$15,338.40
			0002 Unrest Supplemental Support Total		0.6	\$15,338.40
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.5	\$47,159.16
			3010 Iasa-i Basic Grants Low Income Total		0.5	\$47,159.16
			6500 Special Education	PARA EDUCAT	1.6	\$58,760.00
			6500 Special Education Total		1.6	\$58,760.00
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$12,190.60
			9334 Measure G, Parcel Tax Total		0.5	\$12,190.60
			0004 Central Concentration	PM COMMU SCH	0.5	\$47,159.16
			0004 Central Concentration Total		0.5	\$47,159.16
		Classified Total			5.7	\$265,132.72
	114 Global Family School Total				36.4	\$2,426,955.94
	115 Emerson	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	12.0	\$821,890.00
				PRIN ELE SM	1.0	\$118,999.44
			0000 General Purpose-unrestricted Total		13.0	\$940,889.44
			0002 Unrest Supplemental Support	TCHR STIP	1.0	\$41,526.36
				TSA CLASS10	0.1	\$6,352.30
			0002 Unrest Supplemental Support Total		1.1	\$47,878.66

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	115 Emerson	Certificated	3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,524.60
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$41,524.60
			3182 ESSA: Comp Support & Improvmt	TSA CLASS10	0.9	\$73,051.80
			3182 ESSA: Comp Support & Improvmt Total		0.9	\$73,051.80
			6500 Special Education	TCHR RSP	1.0	\$89,340.10
				TCHR SDC NON	3.0	\$224,329.90
				TCHR SDC SEV	3.0	\$192,564.20
			6500 Special Education Total		7.0	\$506,234.20
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$56,593.30
				TCHR EDENRIC	0.8	\$52,406.20
			9334 Measure G, Parcel Tax Total		1.8	\$108,999.50
		Certificated Total			24.8	\$1,718,578.20
		Classified	0000 General Purpose-unrestricted	ADMNASST120	1.0	\$51,507.00
				ATTEND SP	0.5	\$16,971.40
				NOON SUP	0.4	\$10,818.16
			0000 General Purpose-unrestricted Total		1.9	\$79,296.56
			0002 Unrest Supplemental Support	ATTEND SP	0.5	\$16,971.20
				EARL LIT TUT	0.8	\$18,819.00
				PM COMMU SCH	0.8	\$5,407.43
				RECESS COACH	0.6	\$11,939.40
			0002 Unrest Supplemental Support Total		2.7	\$53,137.03
			3010 Iasa-i Basic Grants Low Income	EARL LIT TUT	0.6	\$14,114.25
			3010 Iasa-i Basic Grants Low Income Total		0.6	\$14,114.25
		Classified	3310 Se-idea Basic Grant PI94-142	ISS	4.0	\$115,552.14
			3310 Se-idea Basic Grant PI94-142 Total		4.0	\$115,552.14
			6500 Special Education	ISS	3.2	\$120,615.40
				PARA EDUCAT	3.2	\$115,916.00
			6500 Special Education Total		6.4	\$236,531.40
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.8	\$28,964.35
			9334 Measure G, Parcel Tax Total		0.8	\$28,964.35
		Classified Total			16.4	\$527,595.73
	115 Emerson Total				41.2	\$2,246,173.93
	116 Franklin	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	18.0	\$1,411,327.30
				TCHR EDENRIC	0.2	\$11,591.80
				PRIN ELE LG	1.0	\$121,949.28
				TCHR BILING	3.0	\$259,077.90
			0000 General Purpose-unrestricted Total		22.2	\$1,803,946.28
			0002 Unrest Supplemental Support	LIBRARIAN	0.4	\$27,159.70
				TCHR EDENRIC	0.5	\$34,775.50
				TCHR STIP	0.8	\$33,219.80
				TSA CLASS10	1.0	\$97,980.20
			0002 Unrest Supplemental Support Total		2.6	\$193,135.20
		Classified	3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.2	\$49,829.40
			3010 Iasa-i Basic Grants Low Income Total		1.2	\$49,829.40
			6500 Special Education	TCHR RSP	1.0	\$89,340.10
				TCHR SDC NON	1.0	\$133,002.60

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	116 Franklin	Certificated	6500 Special Education	TCHR SDC SEV	2.0	\$140,951.40
			6500 Special Education Total		4.0	\$363,294.10
			9334 Measure G, Parcel Tax	LIBRARIAN	0.4	\$33,195.30
				TCHR EDENRIC	1.2	\$92,997.10
				TCHR BILING	1.0	\$81,287.80
			9334 Measure G, Parcel Tax Total		2.6	\$207,480.20
			0004 Central Concentration	AP ELEMENT	1.0	\$94,392.36
				TSA CLASS10	0.5	\$32,754.60
			0004 Central Concentration Total		1.5	\$127,146.96
			3212 ESSER II Elem & Sec Emerg Rel	TSA CLASS10	1.0	\$65,509.20
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$65,509.20
		Certificated Total			35.1	\$2,810,341.34
		Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	1.0	\$5,376.59
				ATTEND SP	0.5	\$17,208.16
				NOON SUP	0.5	\$10,374.26
			0000 General Purpose-unrestricted Total		2.0	\$32,959.01
			0002 Unrest Supplemental Support	CLKTYPINT BI	0.8	\$24,238.60
				NOON SUP	0.7	\$15,650.10
			0002 Unrest Supplemental Support Total		1.5	\$39,888.70
			0003 Unrest Concentration Support	EARL LIT TUT	1.2	\$28,228.50
			0003 Unrest Concentration Support Total		1.2	\$28,228.50
			3010 Iasa-i Basic Grants Low Income	IA BI	0.8	\$24,336.80
			3010 Iasa-i Basic Grants Low Income Total		0.8	\$24,336.80
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$18,335.04
				PARA EDUCAT	0.8	\$22,785.60
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$41,120.64
			6500 Special Education	IA SPED	0.8	\$22,035.60
				PARA EDUCAT	4.0	\$76,222.25
			6500 Special Education Total		4.8	\$98,257.85
			0004 Central Concentration	ATTEND SP	0.5	\$17,208.36
			0004 Central Concentration Total		0.5	\$17,208.36
		Classified Total			12.4	\$281,999.86
	116 Franklin Total				47.5	\$3,092,341.20
	117 Fruitvale	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	8.0	\$622,400.00
				PRIN ELE LG	1.0	\$110,582.76
				TCHR BILING	1.0	\$81,405.30
			0000 General Purpose-unrestricted Total		10.0	\$814,388.06
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.2	\$11,117.60
				TSA CLASS11	0.7	\$62,682.00
			0002 Unrest Supplemental Support Total		0.9	\$73,799.60
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,524.60
				TSA CLASS11	0.3	\$26,863.80
			3010 Iasa-i Basic Grants Low Income Total		1.3	\$68,388.40
			6500 Special Education	TCHR SDC NON	4.0	\$269,965.60
			6500 Special Education Total		4.0	\$269,965.60
			9334 Measure G, Parcel Tax	TCHR EDENRIC	0.6	\$33,352.76

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	117 Fruitvale	Certificated	9334 Measure G, Parcel Tax	TCHR BILING	1.0	\$55,587.96
			9334 Measure G, Parcel Tax Total		1.6	\$88,940.72
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$55,585.70
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$55,585.70
		Certificated Total			18.8	\$1,371,068.08
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$27,439.80
				ATTEND SP	0.5	\$5,234.17
				NOON SUP	0.4	\$10,368.80
			0000 General Purpose-unrestricted Total		1.9	\$43,042.77
		0002 Unrest Supplemental Support		NOON SUP	0.4	\$9,790.80
				PM COMMU SCH	0.5	\$42,443.28
			0002 Unrest Supplemental Support Total		0.9	\$52,234.08
			0003 Unrest Concentration Support	PM COMMU SCH	0.3	\$28,295.52
		0003 Unrest Concentration Support Total			0.3	\$28,295.52
		3310 Se-idea Basic Grant PI94-142		ISS	1.6	\$67,926.00
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$67,926.00
			6500 Special Education	PARA EDUCAT	5.6	\$160,515.84
			6500 Special Education Total		5.6	\$160,515.84
		9334 Measure G, Parcel Tax		LIB CLK	0.5	\$5,754.60
			9334 Measure G, Parcel Tax Total		0.5	\$5,754.60
		Classified Total			10.8	\$357,768.81
	117 Fruitvale Total				29.6	\$1,728,836.89
	118 Garfield	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	20.0	\$1,360,127.80
				PRIN ELE LG	1.0	\$121,949.28
			0000 General Purpose-unrestricted Total		21.0	\$1,482,077.08
			0002 Unrest Supplemental Support	TCHRSTRENGIM	1.0	\$64,528.10
		0002 Unrest Supplemental Support		TCHR EDENRIC	1.3	\$89,571.00
				TCHR STIP	2.0	\$83,049.20
				TSA CLASS11	0.2	\$18,780.48
			0002 Unrest Supplemental Support Total		4.5	\$255,928.78
		0003 Unrest Concentration Support		TSA CLASS11	0.2	\$12,773.76
			0003 Unrest Concentration Support Total		0.2	\$12,773.76
			3010 Iasa-i Basic Grants Low Income	TSA CLASS11	1.5	\$130,474.92
			3010 Iasa-i Basic Grants Low Income Total		1.5	\$130,474.92
		6500 Special Education		TCHR RSP	1.0	\$52,730.80
				TCHR SDC NON	2.0	\$133,016.60
				TCHR SDC SEV	3.0	\$210,419.50
			6500 Special Education Total		6.0	\$396,166.90
		9334 Measure G, Parcel Tax		TCHRSTRENGIM	1.0	\$56,593.30
				TCHR EDENRIC	1.3	\$106,462.30
		9334 Measure G, Parcel Tax Total			2.3	\$163,055.60
		0004 Central Concentration		AP ELEMENT	1.0	\$94,392.36
				TSA CLASS10	0.5	\$32,754.60
			0004 Central Concentration Total		1.5	\$127,146.96
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$55,585.70
		3212 ESSER II Elem & Sec Emerg Rel Total			1.0	\$55,585.70

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	118 Garfield	Certificated Total			37.8	\$2,623,209.70
		Classified	0000 General Purpose-unrestricted	ADMNAST1B24	1.0	\$61,524.24
				ATTEND SP BI	1.0	\$22,162.57
				NOON SUP	0.5	\$7,668.10
			0000 General Purpose-unrestricted Total		2.5	\$91,354.91
			0003 Unrest Concentration Support	NOON SUP	1.1	\$14,213.00
			0003 Unrest Concentration Support Total		1.1	\$14,213.00
			3310 Se-idea Basic Grant PI94-142	ISS	1.6	\$68,025.64
				PARA EDUCAT	1.6	\$54,340.24
			3310 Se-idea Basic Grant PI94-142 Total		3.2	\$122,365.88
			6500 Special Education	PARA EDUCAT	5.6	\$189,175.22
			6500 Special Education Total		5.6	\$189,175.22
			0004 Central Concentration	NOON SUP	0.8	\$12,600.44
			0004 Central Concentration Total		0.8	\$12,600.44
		Classified Total			13.2	\$429,709.45
	118 Garfield Total				51.0	\$3,052,919.15
	119 Glenview	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	17.0	\$1,282,114.60
				PRIN ELE SM	1.0	\$121,491.14
			0000 General Purpose-unrestricted Total		18.0	\$1,403,605.74
			0002 Unrest Supplemental Support	TSA CLASS10	1.0	\$68,488.50
			0002 Unrest Supplemental Support Total		1.0	\$68,488.50
			6500 Special Education	TCHR RSP	1.0	\$72,448.90
				TCHR SDC NON	2.0	\$115,271.70
			6500 Special Education Total		3.0	\$187,720.60
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$91,313.30
				TCHR EDENRIC	1.0	\$89,340.10
			9334 Measure G, Parcel Tax Total		2.0	\$180,653.40
			9337 PTA LOCAL SCHOOLS	TCHR EDENRIC	1.0	\$61,547.30
			9337 PTA LOCAL SCHOOLS Total		1.0	\$61,547.30
		Certificated Total			25.0	\$1,902,015.54
		Classified	0000 General Purpose-unrestricted	ADMNASST220	1.0	\$56,723.02
				ATTEND SP	1.0	\$34,192.40
				NOON SUP	0.5	\$13,085.80
			0000 General Purpose-unrestricted Total		2.5	\$104,001.22
			0002 Unrest Supplemental Support	NOON SUP	0.5	\$12,961.20
			0002 Unrest Supplemental Support Total		0.5	\$12,961.20
			6500 Special Education	ISS	0.8	\$7,747.20
				PARA EDUCAT	2.4	\$89,315.20
			6500 Special Education Total		3.2	\$97,062.40
		Classified Total			6.2	\$214,024.82
	119 Glenview Total				31.2	\$2,116,040.36
	121 La Escuelita	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	14.0	\$939,801.84
				PRIN ELE SM	1.0	\$121,949.28
				TCHR BILING	2.0	\$191,294.70
			0000 General Purpose-unrestricted Total		17.0	\$1,253,045.82
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.8	\$55,186.80

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	121 La Escuelita	Certificated	0002 Unrest Supplemental Support	TSA CLASS10	1.0	\$89,340.10
			0002 Unrest Supplemental Support Total		1.8	\$144,526.90
			0003 Unrest Concentration Support	TCHR STIP	1.0	\$41,524.60
			0003 Unrest Concentration Support Total		1.0	\$41,524.60
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,526.36
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$41,526.36
			6500 Special Education	TCHR RSP	1.0	\$89,340.10
				TCHR SDC NON	1.0	\$53,584.50
			6500 Special Education Total		2.0	\$142,924.60
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$83,378.50
				TCHR EDENRIC	1.2	\$91,712.20
			9334 Measure G, Parcel Tax Total		2.2	\$175,090.70
		Certificated Total			25.0	\$1,798,638.98
		Classified	0000 General Purpose-unrestricted	ADMNASST2BI	1.0	\$154,278.60
				ATTEND SP	1.0	\$34,067.20
				CASE MGR20	0.5	\$24,408.36
				NOON SUP	0.4	\$8,136.84
			0000 General Purpose-unrestricted Total		2.9	\$220,891.00
			0002 Unrest Supplemental Support	NOON SUP	1.2	\$24,410.58
			0002 Unrest Supplemental Support Total		1.2	\$24,410.58
			6500 Special Education	PARA EDUCAT	1.6	\$58,760.00
			6500 Special Education Total		1.6	\$58,760.00
			9334 Measure G, Parcel Tax	LIBRARY TECH	2.0	\$31,784.50
			9334 Measure G, Parcel Tax Total		2.0	\$31,784.50
		Classified Total			7.7	\$335,846.08
	121 La Escuelita Total				32.7	\$2,134,485.06
	122 Grass Valley	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	6.0	\$451,640.70
				PRIN ELE SM	1.0	\$107,921.28
			0000 General Purpose-unrestricted Total		7.0	\$559,561.98
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.1	\$5,558.80
				TSA CLASS10	0.6	\$55,988.70
			0002 Unrest Supplemental Support Total		0.7	\$61,547.50
			0003 Unrest Concentration Support	TCHR EDENRIC	0.1	\$5,558.78
			0003 Unrest Concentration Support Total		0.1	\$5,558.78
			3010 Iasa-i Basic Grants Low Income	TSA CLASS10	0.4	\$37,325.80
			3010 Iasa-i Basic Grants Low Income Total		0.4	\$37,325.80
		6500 Special Education		TCHR RSP	1.0	\$55,585.70
				TCHR SDC NON	3.0	\$204,471.90
				TCHR SDC SEV	1.0	\$77,416.90
			6500 Special Education Total		5.0	\$337,474.50
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$55,585.70
				TCHR EDENRIC	0.6	\$33,352.78
			9334 Measure G, Parcel Tax Total		1.6	\$88,938.48
		3212 ESSER II Elem & Sec Emerg Rel		TCHRSTRENGIM	2.0	\$58,765.20
			3212 ESSER II Elem & Sec Emerg Rel Total		2.0	\$58,765.20
		Certificated Total			16.8	\$1,149,172.24

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Fund	General Fund
Fund Type	(Multiple Items)
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	122 Grass Valley	Classified	0000 General Purpose-unrestricted	ADMNASST120	1.0	\$51,381.80
				ATTEND SP	0.5	\$1,791.70
				NOON SUP	0.2	\$7,103.52
			0000 General Purpose-unrestricted Total		1.7	\$60,277.02
			0002 Unrest Supplemental Support	COMM ASST	1.0	\$28,889.00
				LIBRARY TECH	0.1	\$1,239.27
			0002 Unrest Supplemental Support Total		1.1	\$30,128.27
			0003 Unrest Concentration Support	EARL LIT TUT	0.1	\$2,352.34
			0003 Unrest Concentration Support Total		0.1	\$2,352.34
			3010 Iasa-i Basic Grants Low Income	EARL LIT TUT	0.3	\$7,057.16
			3010 Iasa-i Basic Grants Low Income Total		0.3	\$7,057.16
			3182 ESSA: Comp Support & Improvmt	NOON SUP	0.2	\$10,468.60
			3182 ESSA: Comp Support & Improvmt Total		0.2	\$10,468.60
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$34,274.60
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$34,274.60
			6500 Special Education	IA SPED	0.8	\$17,589.00
				PARA EDUCAT	5.6	\$114,617.41
			6500 Special Education Total		6.4	\$132,206.41
			9334 Measure G, Parcel Tax	LIBRARY TECH	1.9	\$23,546.42
			9334 Measure G, Parcel Tax Total		1.9	\$23,546.42
		Classified Total			12.5	\$300,310.82
	122 Grass Valley Total				29.3	\$1,449,483.06
	125 New Highland Acaden	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	9.0	\$631,664.30
				AP ELEMENT	1.0	\$85,610.70
				TCHR BILING	3.0	\$197,518.96
			0000 General Purpose-unrestricted Total		13.0	\$914,793.96
			0002 Unrest Supplemental Support	TCHR EDENRIC	1.8	\$130,618.88
			0002 Unrest Supplemental Support Total		1.8	\$130,618.88
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,524.60
				TSA CLASS11	0.4	\$37,560.96
			3010 Iasa-i Basic Grants Low Income Total		1.4	\$79,085.56
			6500 Special Education	TCHR RSP	1.0	\$65,507.70
			6500 Special Education Total		1.0	\$65,507.70
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$83,378.50
				TCHR EDENRIC	0.6	\$46,450.10
			9334 Measure G, Parcel Tax Total		1.6	\$129,828.60
			0004 Central Concentration	TSA CLASS10	0.5	\$32,754.60
			0004 Central Concentration Total		0.5	\$32,754.60
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$55,585.70
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$55,585.70
			7812 Early Literacy Support Block	TSA CLASS10	1.0	\$69,482.10
			7812 Early Literacy Support Block Total		1.0	\$69,482.10
		Certificated Total			21.3	\$1,477,657.10
	Classified		0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,656.48
				ATTEND SP	0.5	\$14,331.79
				NOON SUP	0.8	\$10,274.03

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Fund	General Fund
Fund Type	(Multiple Items)
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	125 New Highland Academy	Classified	0000 General Purpose-unrestricted Total		2.3	\$76,262.30
			0002 Unrest Supplemental Support	NOON SUP	0.6	\$7,592.51
				PM COMMU SCH	0.1	\$9,431.76
			0002 Unrest Supplemental Support Total		0.7	\$17,024.27
			6500 Special Education	PARA EDUCAT	0.8	\$31,777.40
			6500 Special Education Total		0.8	\$31,777.40
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.4	\$15,652.84
			9334 Measure G, Parcel Tax Total		0.4	\$15,652.84
			0004 Central Concentration	PM COMMU SCH	0.3	\$28,295.52
			0004 Central Concentration Total		0.3	\$28,295.52
		Classified Total			4.5	\$169,012.33
		125 New Highland Academy Total			25.8	\$1,646,669.43
	127 Hillcrest	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	14.0	\$994,348.30
				TCHR EDENRIC	0.3	\$23,584.80
				PRIN ELE SM	1.0	\$130,674.36
				TSA CLASS10	0.1	\$5,109.71
			0000 General Purpose-unrestricted Total		15.4	\$1,153,717.17
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.3	\$21,878.70
				TCHR EDENRIC	0.1	\$5,002.90
			0002 Unrest Supplemental Support Total		0.4	\$26,881.60
			6500 Special Education	TCHR RSP	1.0	\$53,584.50
			6500 Special Education Total		1.0	\$53,584.50
			9283 Salesforce.org	TCHRSTRENGIM	0.4	\$30,177.50
				TSA CLASS10	0.9	\$60,399.49
			9283 Salesforce.org Total		1.3	\$90,576.99
			9334 Measure G, Parcel Tax	TCHR EDENRIC	0.6	\$42,881.60
			9334 Measure G, Parcel Tax Total		0.6	\$42,881.60
			9337 PTA LOCAL SCHOOLS	TCHRSTRENGIM	0.3	\$23,387.50
			9337 PTA LOCAL SCHOOLS Total		0.3	\$23,387.50
		Certificated Total			19.0	\$1,391,029.36
		Classified	0000 General Purpose-unrestricted	ATTEND SP	1.0	\$33,942.60
				NOON SUP	0.4	\$9,252.84
			0000 General Purpose-unrestricted Total		1.4	\$43,195.44
			3310 Se-idea Basic Grant PI94-142	ISS	1.6	\$53,031.00
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$53,031.00
		Classified Total			3.0	\$96,226.44
		127 Hillcrest Total			22.0	\$1,487,255.80
	131 Laurel	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	16.0	\$1,063,796.61
				PRIN ELE LG	1.0	\$124,549.32
			0000 General Purpose-unrestricted Total		17.0	\$1,188,345.93
			0002 Unrest Supplemental Support	TCHR STIP	1.0	\$41,524.60
				TSA CLASS10	1.0	\$91,313.30
			0002 Unrest Supplemental Support Total		2.0	\$132,837.90
			6500 Special Education	TCHR RSP	1.0	\$77,416.90
				TCHR SDC NON	1.0	\$71,469.30
			6500 Special Education Total		2.0	\$148,886.20

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	131 Laurel	Certificated	9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$91,313.30
				TCHR EDENRIC	1.0	\$75,443.70
			9334 Measure G, Parcel Tax Total		2.0	\$166,757.00
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$59,560.10
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$59,560.10
		Certificated Total			24.0	\$1,696,387.13
		Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	1.0	\$56,554.60
				NOON SUP	0.5	\$12,961.20
				PM COMMU SCH	0.4	\$23,703.09
			0000 General Purpose-unrestricted Total		1.9	\$93,218.89
			0002 Unrest Supplemental Support	LIBRARY TECH	0.2	\$5,430.80
			0002 Unrest Supplemental Support Total		0.2	\$5,430.80
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.5	\$30,475.28
			3010 Iasa-i Basic Grants Low Income Total		0.5	\$30,475.28
			6500 Special Education	IA SPED	0.8	\$24,087.20
				PARA EDUCAT	3.2	\$121,230.87
			6500 Special Education Total		4.0	\$145,318.07
			9011 Donations	ATTEND SP	1.5	\$19,318.36
			9011 Donations Total		1.5	\$19,318.36
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.9	\$30,774.64
			9334 Measure G, Parcel Tax Total		0.9	\$30,774.64
		Classified Total			8.8	\$324,536.04
	131 Laurel Total				32.8	\$2,020,923.17
	133 Lincoln	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	27.0	\$1,864,876.31
				AP ELEMENT	1.0	\$104,064.36
				PRIN ELE LG	1.0	\$121,949.28
				TCHR BILING	1.0	\$93,314.50
			0000 General Purpose-unrestricted Total		30.0	\$2,184,204.45
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.9	\$67,205.30
				TCHR EDENRIC	0.6	\$49,137.10
				TCHR STIP	3.0	\$124,575.56
			0002 Unrest Supplemental Support Total		4.5	\$240,917.96
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	3.0	\$124,575.56
			3010 Iasa-i Basic Grants Low Income Total		3.0	\$124,575.56
			6500 Special Education	TCHR RSP	0.8	\$71,472.10
			6500 Special Education Total		0.8	\$71,472.10
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$89,340.10
				TCHR EDENRIC	1.5	\$133,517.50
			9334 Measure G, Parcel Tax Total		2.5	\$222,857.60
			0004 Central Concentration	TSA CLASS10	0.5	\$32,754.60
			0004 Central Concentration Total		0.5	\$32,754.60
		Certificated Total			41.2	\$2,876,782.27
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$62,260.80
				ATTEND SP	1.0	\$34,167.36
				COMRELAST1B	1.0	\$43,188.40
				NOON SUP	0.6	\$15,553.40

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	133 Lincoln	Classified	0000 General Purpose-unrestricted Total		3.6	\$155,169.96
			0002 Unrest Supplemental Support	NOON SUP	1.1	\$21,583.80
			0002 Unrest Supplemental Support Total		1.1	\$21,583.80
			6500 Special Education	IA SPED	0.8	\$24,211.60
			6500 Special Education Total		0.8	\$24,211.60
		Classified Total			5.5	\$200,965.36
	133 Lincoln Total				46.7	\$3,077,747.63
	136 Horace Mann	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	8.0	\$595,586.80
				PRIN ELE SM	1.0	\$121,491.14
			0000 General Purpose-unrestricted Total		9.0	\$717,077.94
			0002 Unrest Supplemental Support	TCHRSTRENGIM	1.0	\$53,584.50
			0002 Unrest Supplemental Support Total		1.0	\$53,584.50
			3010 Iasa-i Basic Grants Low Income	TCHR EDENRIC	0.6	\$45,858.20
			3010 Iasa-i Basic Grants Low Income Total		0.6	\$45,858.20
			6500 Special Education	TCHR RSP	1.0	\$53,584.50
			6500 Special Education Total		1.0	\$53,584.50
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$91,313.30
				TCHR EDENRIC	0.5	\$37,520.30
			9334 Measure G, Parcel Tax Total		1.5	\$128,833.60
			3212 ESSER II Elem & Sec Emerg Rel	TSA CLASS10	1.0	\$65,509.20
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$65,509.20
			7812 Early Literacy Support Block	TSA CLASS11	1.0	\$93,902.28
			7812 Early Literacy Support Block Total		1.0	\$93,902.28
		Certificated Total			15.0	\$1,158,350.22
		Classified	0000 General Purpose-unrestricted	ADMNASST124	1.0	\$51,507.00
				ATTEND SP	0.5	\$16,971.40
				NOON SUP	0.4	\$859.68
			0000 General Purpose-unrestricted Total		1.9	\$69,338.08
			0002 Unrest Supplemental Support	FACRESTORJUS	0.6	\$26,595.14
			0002 Unrest Supplemental Support Total		0.6	\$26,595.14
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$18,102.72
			9334 Measure G, Parcel Tax Total		0.5	\$18,102.72
			0004 Central Concentration	FACRESTORJUS	0.4	\$17,730.19
			0004 Central Concentration Total		0.4	\$17,730.19
		Classified Total			3.4	\$131,766.13
	136 Horace Mann Total				18.4	\$1,290,116.35
	138 Markham	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	7.0	\$494,295.50
				PRIN ELE LG	1.0	\$110,582.76
				TCHR BILING	3.0	\$234,265.90
			0000 General Purpose-unrestricted Total		11.0	\$839,144.16
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.3	\$14,393.20
				TCHR STIP	2.0	\$83,050.96
				TSA CLASS10	0.3	\$27,394.00
			0002 Unrest Supplemental Support Total		2.6	\$124,838.16
			3010 Iasa-i Basic Grants Low Income	TSA CLASS10	0.7	\$63,919.30
			3010 Iasa-i Basic Grants Low Income Total		0.7	\$63,919.30

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	138 Markham	Certificated	6500 Special Education	TCHR SDC NON	2.0	\$149,865.80
			6500 Special Education Total		2.0	\$149,865.80
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$72,448.90
				TCHR EDENRIC	0.6	\$31,665.10
			9334 Measure G, Parcel Tax Total		1.6	\$104,114.00
			0004 Central Concentration	TSA CLASS10	0.5	\$57,814.30
			0004 Central Concentration Total		0.5	\$57,814.30
			7812 Early Literacy Support Block	TSA CLASS10	0.5	\$57,814.30
			7812 Early Literacy Support Block Total		0.5	\$57,814.30
		Certificated Total			18.8	\$1,397,510.02
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$4,876.21
				ATTEND SP BI	0.5	\$33,942.60
				NOON SUP	0.4	\$0.00
			0000 General Purpose-unrestricted Total		1.9	\$38,818.81
			0002 Unrest Supplemental Support	PM COMMU SCH	0.4	\$37,727.28
				RECESS COACH	0.3	\$8,082.60
			0002 Unrest Supplemental Support Total		0.6	\$45,809.88
			6500 Special Education	IA SPED	0.8	\$17,589.00
				ISS	0.8	\$33,775.80
				PARA EDUCAT	2.4	\$47,523.99
			6500 Special Education Total		4.0	\$98,888.79
			9334 Measure G, Parcel Tax	LIBRARY TECH	1.0	\$36,205.44
			9334 Measure G, Parcel Tax Total		1.0	\$36,205.44
			0004 Central Concentration	PM COMMU SCH	0.5	\$56,591.04
			0004 Central Concentration Total		0.5	\$56,591.04
			7812 Early Literacy Support Block	ISS	0.2	\$8,444.00
			7812 Early Literacy Support Block Total		0.2	\$8,444.00
		Classified Total			8.3	\$284,757.96
	138 Markham Total				27.1	\$1,682,267.98
	142 Joaquin Miller	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	15.0	\$1,140,916.90
				TCHR EDENRIC	0.1	\$7,741.70
				PRIN ELE SM	1.0	\$120,299.40
			0000 General Purpose-unrestricted Total		16.1	\$1,268,958.00
			0002 Unrest Supplemental Support	TCHR STIP	0.6	\$24,914.80
				TSA CLASS10	0.4	\$33,518.20
			0002 Unrest Supplemental Support Total		1.0	\$58,433.00
			6500 Special Education	TCHR SDC NON	2.0	\$117,133.00
			6500 Special Education Total		2.0	\$117,133.00
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	2.0	\$169,449.50
				TCHR EDENRIC	0.9	\$69,675.20
			9334 Measure G, Parcel Tax Total		2.9	\$239,124.70
			9337 PTA LOCAL SCHOOLS	TSA CLASS10	0.2	\$16,508.90
			9337 PTA LOCAL SCHOOLS Total		0.2	\$16,508.90
		Certificated Total			22.2	\$1,700,157.60
	Classified		0000 General Purpose-unrestricted	ADMNASST120	1.0	\$31,972.57
				ATTEND SP	0.5	\$17,096.00

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	142 Joaquin Miller	Classified	0000 General Purpose-unrestricted	NOON SUP	2.0	\$25,932.61
			0000 General Purpose-unrestricted Total		3.5	\$75,001.18
			0002 Unrest Supplemental Support	NOON SUP	0.7	\$8,644.22
			0002 Unrest Supplemental Support Total		0.7	\$8,644.22
			3310 Se-idea Basic Grant PI94-142	ISS	5.6	\$195,824.03
			3310 Se-idea Basic Grant PI94-142 Total		5.6	\$195,824.03
		Classified Total			9.8	\$279,469.43
					32.0	\$1,979,627.03
	142 Joaquin Miller Total					
	143 Montclair	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	23.0	\$1,739,165.40
				PRIN ELE LG	1.0	\$110,582.76
			0000 General Purpose-unrestricted Total		24.0	\$1,849,748.16
			0002 Unrest Supplemental Support	TCHR STIP	1.0	\$41,524.60
			0002 Unrest Supplemental Support Total		1.0	\$41,524.60
			6500 Special Education	TCHR RSP	2.0	\$65,509.20
				TCHR SDC SEV	2.0	\$128,048.60
			6500 Special Education Total		4.0	\$193,557.80
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$65,507.70
				TCHR EDENRIC	1.3	\$69,484.98
				TSA CLASS11	1.0	\$85,158.60
			9334 Measure G, Parcel Tax Total		3.3	\$220,151.28
		Certificated Total			32.3	\$2,304,981.84
		Classified	0000 General Purpose-unrestricted	ADMNASST220	1.0	\$56,929.00
				ATTEND SP	1.0	\$33,942.60
				NOON SUP	0.6	\$15,553.20
			0000 General Purpose-unrestricted Total		2.6	\$106,424.80
			6500 Special Education	PARA EDUCAT	4.0	\$142,675.88
			6500 Special Education Total		4.0	\$142,675.88
			9337 PTA LOCAL SCHOOLS	RECESS COACH	2.0	\$63,006.80
			9337 PTA LOCAL SCHOOLS Total		2.0	\$63,006.80
					8.6	\$312,107.48
		Classified Total			40.9	\$2,617,089.32
	143 Montclair Total					
	144 Parker	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	6.0	\$375,217.40
				PRIN ELE LG	1.0	\$130,674.36
				TSA CLASS10	3.0	\$252,122.70
			0000 General Purpose-unrestricted Total		10.0	\$758,014.46
			0002 Unrest Supplemental Support	SOCIAL WRKER	0.5	\$42,682.90
				TCHR STIP	0.5	\$20,763.18
				TSA CLASS11	0.7	\$70,311.24
			0002 Unrest Supplemental Support Total		1.7	\$133,757.32
			0003 Unrest Concentration Support	TCHRSTRENGIM	0.4	\$22,234.30
			0003 Unrest Concentration Support Total		0.4	\$22,234.30
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.5	\$62,287.78
			3010 Iasa-i Basic Grants Low Income Total		1.5	\$62,287.78
			6500 Special Education	TCHR RSP	1.0	\$77,416.90
				TCHR SDC SEV	1.0	\$63,534.50
			6500 Special Education Total		2.0	\$140,951.40

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	144 Parker	Certificated	9283 Salesforce.org	TCHRSTRENGIM	0.6	\$33,351.40
			9283 Salesforce.org Total		0.6	\$33,351.40
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$87,352.90
				TCHR EDENRIC	1.0	\$65,507.70
			9334 Measure G, Parcel Tax Total		2.0	\$152,860.60
			7812 Early Literacy Support Block	TCHR STIP	1.0	\$41,526.36
				TSA CLASS11	0.3	\$30,133.44
			7812 Early Literacy Support Block Total		1.3	\$71,659.80
		Certificated Total			19.5	\$1,375,117.06
		Classified	0000 General Purpose-unrestricted	ADMNASST120	1.0	\$51,381.80
				ATTEND SP BI	0.8	\$27,154.00
				NOON SUP	0.4	\$8,136.87
			0000 General Purpose-unrestricted Total		2.2	\$86,672.67
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$33,775.80
				PARA EDUCAT	0.8	\$29,380.00
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$63,155.80
			6500 Special Education	PARA EDUCAT	0.8	\$34,370.40
			6500 Special Education Total		0.8	\$34,370.40
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.8	\$27,846.02
					0.8	\$27,846.02
			9334 Measure G, Parcel Tax Total		0.8	\$27,846.02
			7812 Early Literacy Support Block	EARL LIT TUT	2.0	\$47,047.50
					2.0	\$47,047.50
			7812 Early Literacy Support Block Total		2.0	\$47,047.50
		Classified Total			7.4	\$259,092.39
	144 Parker Total				26.9	\$1,634,209.45
	145 Peralta	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	13.0	\$995,616.10
				PRIN ELE LG	1.0	\$121,949.28
				TCHR REPLACE	0.0	\$56,593.30
			0000 General Purpose-unrestricted Total		14.0	\$1,174,158.68
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.1	\$6,550.80
					0.1	\$6,550.80
			0002 Unrest Supplemental Support Total		0.1	\$6,550.80
			6500 Special Education	TCHR RSP	1.0	\$58,566.50
					1.0	\$58,566.50
			6500 Special Education Total		1.0	\$58,566.50
			9334 Measure G, Parcel Tax	TCHR EDENRIC	0.7	\$45,855.40
					0.7	\$45,855.40
			9334 Measure G, Parcel Tax Total		0.7	\$45,855.40
			9337 PTA LOCAL SCHOOLS	TCHR STIP	1.0	\$41,526.36
					1.0	\$41,526.36
			9337 PTA LOCAL SCHOOLS Total		1.0	\$41,526.36
		Certificated Total			16.8	\$1,326,657.74
		Classified	0000 General Purpose-unrestricted	ADMNASST120	1.0	\$10,305.14
				ATTEND SP	0.5	\$16,978.20
				NOON SUP	0.7	\$10,429.20
			0000 General Purpose-unrestricted Total		2.2	\$37,712.54
			0002 Unrest Supplemental Support	ATTEND SP	0.2	\$7,913.00
					0.2	\$7,913.00
			0002 Unrest Supplemental Support Total		0.2	\$7,913.00
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$19,255.20
					0.8	\$19,255.20
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$19,255.20
			6500 Special Education	PARA EDUCAT	0.8	\$18,565.54

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Fund	General Fund
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	145 Peralta	Classified	6500 Special Education Total		0.8	\$18,565.54
		Classified Total			4.0	\$83,446.28
	145 Peralta Total				20.8	\$1,410,104.02
	146 Piedmont Avenue	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	11.0	\$781,180.30
				PRIN ELE SM	1.0	\$121,599.48
			0000 General Purpose-unrestricted Total		12.0	\$902,779.78
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.3	\$20,844.60
				TCHR STIP	1.0	\$41,524.60
				TSA CLASS10	0.3	\$23,821.20
			0002 Unrest Supplemental Support Total		1.6	\$86,190.40
			3010 Iasa-i Basic Grants Low Income	TSA CLASS10	0.7	\$55,582.90
			3010 Iasa-i Basic Grants Low Income Total		0.7	\$55,582.90
			6500 Special Education	TCHR RSP	1.0	\$59,560.10
				TCHR SDC NON	1.0	\$65,509.20
				TCHR SDC SEV	2.0	\$84,533.29
			6500 Special Education Total		4.0	\$209,602.59
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$91,313.30
				TCHR EDENRIC	0.8	\$62,533.90
			9334 Measure G, Parcel Tax Total		1.8	\$153,847.20
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$55,585.70
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$55,585.70
		Certificated Total			21.0	\$1,463,588.57
		Classified	0000 General Purpose-unrestricted	ATTEND SP	0.5	\$17,096.00
				NOON SUP	0.4	\$10,270.40
				SEC ELEM SML	1.0	\$34,441.40
			0000 General Purpose-unrestricted Total		1.9	\$61,807.80
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$24,660.98
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$24,660.98
			6500 Special Education	PARA EDUCAT	7.2	\$253,445.60
			6500 Special Education Total		7.2	\$253,445.60
		Classified Total			9.9	\$339,914.38
	146 Piedmont Avenue Total				30.9	\$1,803,502.95
	148 Redwood Heights	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	13.0	\$969,219.90
				PRIN ELE SM	1.0	\$118,999.44
				TSA CLASS10	0.1	\$6,289.40
			0000 General Purpose-unrestricted Total		14.1	\$1,094,508.74
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.2	\$13,401.00
				TSA CLASS10	0.5	\$46,122.30
			0002 Unrest Supplemental Support Total		0.7	\$59,523.30
			6500 Special Education	TCHR SDC SEV	2.0	\$152,471.60
			6500 Special Education Total		2.0	\$152,471.60
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$59,560.10
				TCHR EDENRIC	0.9	\$75,939.10
			9334 Measure G, Parcel Tax Total		1.9	\$135,499.20
		Certificated Total			18.6	\$1,442,002.84
		Classified	0000 General Purpose-unrestricted	ADMNASST120	1.0	\$40,221.00

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	148 Redwood Heights	Classified	0000 General Purpose-unrestricted	ATTEND SP	0.5	\$16,971.40
				NOON SUP	0.4	\$8,136.87
			0000 General Purpose-unrestricted Total		1.9	\$65,329.27
			3310 Se-idea Basic Grant PI94-142	ISS	2.4	\$94,358.04
				PARA EDUCAT	0.8	\$22,785.60
			3310 Se-idea Basic Grant PI94-142 Total		3.2	\$117,143.64
			6500 Special Education	CUST HEA AID	0.8	\$24,171.00
				PARA EDUCAT	1.6	\$68,740.80
			6500 Special Education Total		2.4	\$92,911.80
		Classified Total			7.5	\$275,384.71
	148 Redwood Heights Total				26.1	\$1,717,387.55
	151 Sequoia	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	17.0	\$1,338,055.70
				PRIN ELE SM	1.0	\$121,949.28
			0000 General Purpose-unrestricted Total		18.0	\$1,460,004.98
			0002 Unrest Supplemental Support	TCHR STIP	0.2	\$8,305.00
				TSA CLASS10	1.0	\$101,278.00
			0002 Unrest Supplemental Support Total		1.2	\$109,583.00
			6500 Special Education	TCHR RSP	1.0	\$97,980.20
				TCHR SDC SEV	1.0	\$67,895.20
			6500 Special Education Total		2.0	\$165,875.40
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$97,980.20
				TCHR EDENRIC	1.0	\$89,634.00
			9334 Measure G, Parcel Tax Total		2.0	\$187,614.20
			9337 PTA LOCAL SCHOOLS	TCHR STIP	0.8	\$33,219.60
			9337 PTA LOCAL SCHOOLS Total		0.8	\$33,219.60
		Certificated Total			24.0	\$1,956,297.18
		Classified	0000 General Purpose-unrestricted	ADMNASST220	1.0	\$56,554.60
				ATTEND SP BI	0.5	\$16,971.40
				NOON SUP	1.5	\$20,490.70
			0000 General Purpose-unrestricted Total		3.0	\$94,016.70
			6500 Special Education	PARA EDUCAT	4.0	\$133,612.39
			6500 Special Education Total		4.0	\$133,612.39
		Classified Total			7.0	\$227,629.09
	151 Sequoia Total				31.0	\$2,183,926.27
	154 Madison Lower	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	10.0	\$632,392.10
				PRIN ELE SM	1.0	\$212,238.48
			0000 General Purpose-unrestricted Total		11.0	\$844,630.58
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.4	\$27,395.40
				TSA CLASS11	1.0	\$80,786.76
			0002 Unrest Supplemental Support Total		1.4	\$108,182.16
			6500 Special Education	TCHR RSP	1.0	\$52,730.80
				TCHR SDC NON	1.0	\$52,730.80
			6500 Special Education Total		2.0	\$105,461.60
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$91,313.30
				TCHR EDENRIC	0.6	\$41,093.10
			9334 Measure G, Parcel Tax Total		1.6	\$132,406.40

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	154 Madison Lower	Certificated Total			16.0	\$1,190,680.74
		Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	1.0	\$25,697.13
				ATTEND SP BI	0.5	\$3,241.27
				NOON SUP	0.4	\$10,368.80
			0000 General Purpose-unrestricted Total		1.9	\$39,307.20
			0002 Unrest Supplemental Support	PM COMMU SCH	0.5	\$47,159.16
			0002 Unrest Supplemental Support Total		0.5	\$47,159.16
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.3	\$23,579.64
			3010 Iasa-i Basic Grants Low Income Total		0.3	\$23,579.64
			6500 Special Education	PARA EDUCAT	1.6	\$27,754.21
			6500 Special Education Total		1.6	\$27,754.21
		Classified Total			4.3	\$137,800.21
	154 Madison Lower Total				20.3	\$1,328,480.95
	157 Thornhill	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	15.0	\$1,063,083.10
				TCHR EDENRIC	0.4	\$22,234.30
				PRIN ELE SM	1.0	\$134,005.80
				TCHR STIP	0.2	\$9,965.90
			0000 General Purpose-unrestricted Total		16.6	\$1,229,289.10
			6500 Special Education	TCHR RSP	1.0	\$81,405.30
			6500 Special Education Total		1.0	\$81,405.30
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$91,313.30
				TCHR EDENRIC	0.8	\$61,933.50
			9334 Measure G, Parcel Tax Total		1.8	\$153,246.80
			9337 PTA LOCAL SCHOOLS	TCHR EDENRIC	0.2	\$15,483.40
				TCHR STIP	1.2	\$48,168.40
			9337 PTA LOCAL SCHOOLS Total		1.4	\$63,651.80
		Certificated Total			20.8	\$1,527,593.00
		Classified	0000 General Purpose-unrestricted	ATTEND SP	0.5	\$10,569.36
				NOON SUP	0.4	\$12,895.20
				SEC ELEM SML	1.5	\$44,761.76
			0000 General Purpose-unrestricted Total		2.4	\$68,226.32
			3310 Se-idea Basic Grant PI94-142	PARA EDUCAT	0.8	\$13,192.28
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$13,192.28
		Classified Total			3.2	\$81,418.60
	157 Thornhill Total				24.0	\$1,609,011.60
	165 Acorn Woodland K-5	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	8.0	\$434,767.74
				TCHR EDENRIC	0.6	\$48,843.20
				PRIN ELE SM	1.0	\$102,775.80
				TCHR BILING	2.0	\$112,179.00
			0000 General Purpose-unrestricted Total		11.6	\$698,565.74
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.4	\$32,562.10
				TSA CLASS11	1.0	\$98,274.12
			0002 Unrest Supplemental Support Total		1.4	\$130,836.22
			6500 Special Education	TCHR RSP	1.0	\$65,509.20
				TCHR SDC NON	3.0	\$235,231.50
			6500 Special Education Total		4.0	\$300,740.70

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	165 Acorn Woodland K-5	Certificated	9334 Measure G, Parcel Tax	TCHR BILING	1.0	\$52,730.80
			9334 Measure G, Parcel Tax Total		1.0	\$52,730.80
		Certificated Total			18.0	\$1,182,873.46
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,381.80
				ATTEND SP BI	0.6	\$15,442.44
				NOON SUP	0.4	\$10,643.52
			0000 General Purpose-unrestricted Total		2.0	\$77,467.76
			0002 Unrest Supplemental Support	NOON SUP	0.2	\$10,493.40
			0002 Unrest Supplemental Support Total		0.2	\$10,493.40
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$33,775.80
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$33,775.80
			6500 Special Education	PARA EDUCAT	2.4	\$68,516.95
			6500 Special Education Total		2.4	\$68,516.95
		Classified Total			5.4	\$190,253.91
	165 Acorn Woodland K-5 Total				23.4	\$1,373,127.37
	166 Howard	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	8.0	\$601,520.52
				PRIN ELE LG	1.0	\$118,999.44
			0000 General Purpose-unrestricted Total		9.0	\$720,519.96
			0002 Unrest Supplemental Support	COUNSELOR	1.0	\$73,284.40
			0002 Unrest Supplemental Support Total		1.0	\$73,284.40
			3010 Iasa-i Basic Grants Low Income	TSA CLASS10	0.4	\$34,837.60
			3010 Iasa-i Basic Grants Low Income Total		0.4	\$34,837.60
			6500 Special Education	TCHR RSP	1.0	\$52,730.80
				TCHR SDC NON	3.0	\$208,432.30
				TCHR SDC SEV	1.0	\$91,313.30
			6500 Special Education Total		5.0	\$352,476.40
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$56,593.30
				TCHR EDENRIC	1.3	\$48,138.10
			9334 Measure G, Parcel Tax Total		2.3	\$104,731.40
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	2.0	\$174,705.80
			3212 ESSER II Elem & Sec Emerg Rel Total		2.0	\$174,705.80
			9025 Roses In Concrete MOU	PRIN ELE LG	1.0	\$118,999.44
			9025 Roses In Concrete MOU Total		1.0	\$118,999.44
		Certificated Total			20.7	\$1,579,555.00
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,257.20
				ATTEND SP	1.0	\$23,940.40
				NOON SUP	0.4	\$8,136.87
			0000 General Purpose-unrestricted Total		2.4	\$83,334.47
			0002 Unrest Supplemental Support	ISS	0.4	\$17,013.00
			0002 Unrest Supplemental Support Total		0.4	\$17,013.00
			0003 Unrest Concentration Support	ATTEND SP	0.5	\$16,971.40
			0003 Unrest Concentration Support Total		0.5	\$16,971.40
			3010 Iasa-i Basic Grants Low Income	ISS	0.4	\$17,012.60
			3010 Iasa-i Basic Grants Low Income Total		0.4	\$17,012.60
			3310 Se-idea Basic Grant PI94-142	ISS	4.0	\$118,871.28
				PARA EDUCAT	0.8	\$30,555.20

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	166 Howard	Classified	3310 Se-idea Basic Grant PI94-142 Total		4.8	\$149,426.48
			6500 Special Education	PARA EDUCAT	3.2	\$28,519.25
			6500 Special Education Total		3.2	\$28,519.25
			9025 Roses In Concrete MOU	ADMNASST3B	1.0	\$58,919.43
				ATTEND COML	1.0	\$36,452.70
				IAK12	2.0	\$64,707.20
				OUT CONSULT	1.0	\$38,299.20
				PARA EDUCAT	4.0	\$116,129.10
			9025 Roses In Concrete MOU Total		9.0	\$314,507.63
		Classified Total			20.7	\$626,784.83
	166 Howard Total				41.4	\$2,206,339.83
	168 Carl Munck	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	8.0	\$562,937.90
				PRIN ELE SM	1.0	\$121,599.48
			0000 General Purpose-unrestricted Total		9.0	\$684,537.38
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.5	\$25,014.58
				TSA 10PAY	0.9	\$69,482.10
			0002 Unrest Supplemental Support Total		1.4	\$94,496.68
			6500 Special Education	TCHR SDC SEV	3.0	\$201,519.10
			6500 Special Education Total		3.0	\$201,519.10
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$93,314.50
				TCHR EDENRIC	0.6	\$30,573.38
			9334 Measure G, Parcel Tax Total		1.6	\$123,887.88
		Certificated Total			14.9	\$1,104,441.04
		Classified	0000 General Purpose-unrestricted	ATTEND SP	0.5	\$17,096.00
				NOON SUP	0.4	\$10,867.60
				TECH SKLASST	1.0	\$51,510.00
			0000 General Purpose-unrestricted Total		1.9	\$79,473.60
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$33,900.40
				PARA EDUCAT	1.6	\$58,760.00
			3310 Se-idea Basic Grant PI94-142 Total		2.4	\$92,660.40
			6010 After School Learning&safeguard	SITE LIAISON	1.0	\$47,519.13
			6010 After School Learning&safeguard Total		1.0	\$47,519.13
			6500 Special Education	PARA EDUCAT	3.2	\$91,056.87
			6500 Special Education Total		3.2	\$91,056.87
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$18,102.72
			9334 Measure G, Parcel Tax Total		0.5	\$18,102.72
		Classified Total			9.0	\$328,812.72
	168 Carl Munck Total				23.9	\$1,433,253.76
	170 Hoover	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	9.0	\$646,316.40
				TCHR EDENRIC	0.6	\$29,471.50
				PRIN ELE SM	1.0	\$118,999.44
			0000 General Purpose-unrestricted Total		10.6	\$794,787.34
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.5	\$24,113.00
			0002 Unrest Supplemental Support Total		0.5	\$24,113.00
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,524.60
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$41,524.60

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	170 Hoover	Certificated	6500 Special Education	TCHR RSP	1.0	\$67,508.90
				TCHR SDC SEV	1.0	\$52,730.80
			6500 Special Education Total		2.0	\$120,239.70
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$85,365.70
			9334 Measure G, Parcel Tax Total		1.0	\$85,365.70
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$55,585.70
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$55,585.70
			7812 Early Literacy Support Block	TSA CLASS11	1.0	\$65,507.70
			7812 Early Literacy Support Block Total		1.0	\$65,507.70
		Certificated Total			17.0	\$1,187,123.74
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,381.80
				ATTEND SP	0.5	\$17,158.40
				NOON SUP	0.4	\$8,136.87
			0000 General Purpose-unrestricted Total		1.9	\$76,677.07
			0002 Unrest Supplemental Support	ATTEND SP	0.5	\$17,158.60
				COM RELAST2B	1.0	\$23,504.53
					1.5	\$40,663.13
			6500 Special Education	ISS	2.4	\$101,701.80
				PARA EDUCAT	2.4	\$10,012.12
					4.8	\$111,713.92
			9334 Measure G, Parcel Tax	LIBRARY TECH	1.0	\$36,205.44
					1.0	\$36,205.44
		Classified Total			9.2	\$265,259.56
	170 Hoover Total				26.2	\$1,452,383.30
	172 Fred T Korematsu Dis	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	7.0	\$457,336.50
				PRIN ELE SM	1.0	\$118,999.44
			0000 General Purpose-unrestricted Total		8.0	\$576,335.94
			0002 Unrest Supplemental Support	TCHR STIP	0.5	\$20,762.20
					0.5	\$20,762.20
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	0.5	\$20,762.40
					0.5	\$20,762.40
			3010 Iasa-i Basic Grants Low Income Total			
			6500 Special Education	TCHR RSP	1.0	\$64,528.10
				TCHR SDC NON	2.0	\$80,162.39
			6500 Special Education Total		3.0	\$144,690.49
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$74,450.10
				TCHR EDENRIC	0.5	\$29,283.30
			9334 Measure G, Parcel Tax Total		1.5	\$103,733.40
		Certificated Total			13.5	\$866,284.43
		Classified	0000 General Purpose-unrestricted	ADMNASST124	1.0	\$8,959.49
				ATTEND SP BI	0.5	\$3,241.27
				NOON SUP	0.4	\$10,368.80
			0000 General Purpose-unrestricted Total		1.9	\$22,569.56
			0002 Unrest Supplemental Support	PM COMMU SCH	0.8	\$75,454.68
				RECESS COACH	0.3	\$2,170.83
			0002 Unrest Supplemental Support Total		1.1	\$77,625.51
			0003 Unrest Concentration Support	PM COMMU SCH	0.2	\$14,147.76

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	172 Fred T Korematsu Dis	Classified	0003 Unrest Concentration Support	RECESS COACH	0.3	\$2,170.83
			0003 Unrest Concentration Support Total		0.5	\$16,318.59
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.1	\$4,715.88
			3010 Iasa-i Basic Grants Low Income Total		0.1	\$4,715.88
			6500 Special Education	PARA EDUCAT	2.4	\$81,545.60
			6500 Special Education Total		2.4	\$81,545.60
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$21,392.00
			9334 Measure G, Parcel Tax Total		0.5	\$21,392.00
			Classified Total		6.4	\$224,167.14
			172 Fred T Korematsu Discovery Ac Total		19.9	\$1,090,451.57
	175 Manzanita Seed	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	5.0	\$360,299.30
				PRIN ELE SM	1.0	\$118,999.44
				TCHR BILING	11.0	\$861,577.90
			0000 General Purpose-unrestricted Total		17.0	\$1,340,876.64
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.5	\$46,657.30
				FAC MANHOOD	0.5	\$33,754.50
				TCHR EDENRIC	0.1	\$4,467.00
				TCHR STIP	1.1	\$45,432.20
			0002 Unrest Supplemental Support Total		2.1	\$130,311.00
			6500 Special Education	TCHR RSP	1.0	\$58,566.50
				TCHR SDC NON	2.0	\$117,175.00
			6500 Special Education Total		3.0	\$175,741.50
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$79,404.10
				TCHR EDENRIC	1.0	\$84,873.10
			9334 Measure G, Parcel Tax Total		2.0	\$164,277.20
			9337 PTA LOCAL SCHOOLS	TCHR STIP	0.4	\$16,854.80
			9337 PTA LOCAL SCHOOLS Total		0.4	\$16,854.80
			Certificated Total		24.5	\$1,828,061.14
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$67,971.60
				ATTEND SP BI	0.5	\$17,221.20
				CLK BIL	0.5	\$15,760.60
				NOON SUP	0.7	\$18,664.00
			0000 General Purpose-unrestricted Total		2.7	\$119,617.40
			0002 Unrest Supplemental Support	LIBRARY TECH	0.5	\$13,044.08
				PARA EDUCAT	0.4	\$11,392.80
				PM COMMU SCH	0.3	\$19,398.85
			0002 Unrest Supplemental Support Total		1.2	\$43,835.73
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.6	\$46,557.13
			3010 Iasa-i Basic Grants Low Income Total		0.6	\$46,557.13
			6500 Special Education	PARA EDUCAT	1.6	\$47,562.68
			6500 Special Education Total		1.6	\$47,562.68
			Classified Total		6.1	\$257,572.94
			175 Manzanita Seed Total		30.6	\$2,085,634.08
	177 Esperanza Academy	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	2.0	\$116,265.30
				PRIN ELE SM	1.0	\$107,921.28
				TCHR BILING	13.0	\$977,843.20

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	177 Esperanza Academy	Certificated	0000 General Purpose-unrestricted Total		16.0	\$1,202,029.78
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.5	\$29,283.30
				TCHR STIP	1.0	\$41,524.60
				TSA CLASS10	0.7	\$55,291.80
			0002 Unrest Supplemental Support Total		2.2	\$126,099.70
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,524.60
				TSA CLASS10	1.0	\$79,209.60
			3010 Iasa-i Basic Grants Low Income Total		2.0	\$120,734.20
			6500 Special Education	TCHR SDC SEV	1.0	\$52,730.80
			6500 Special Education Total		1.0	\$52,730.80
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$64,528.10
				TCHR EDENRIC	0.9	\$75,939.10
			9334 Measure G, Parcel Tax Total		1.9	\$140,467.20
			0004 Central Concentration	TSA CLASS10	0.5	\$37,721.80
			0004 Central Concentration Total		0.5	\$37,721.80
		Certificated Total			23.5	\$1,679,783.48
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,257.20
				ATTEND SP BI	0.5	\$1,773.00
				NOON SUP	0.6	\$6,604.15
			0000 General Purpose-unrestricted Total		2.1	\$59,634.35
			0002 Unrest Supplemental Support	NOON SUP	0.7	\$9,539.15
			0002 Unrest Supplemental Support Total		0.7	\$9,539.15
			6500 Special Education	PARA EDUCAT	1.6	\$33,472.07
			6500 Special Education Total		1.6	\$33,472.07
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$21,392.00
			9334 Measure G, Parcel Tax Total		0.5	\$21,392.00
			0004 Central Concentration	ATTEND SP BI	0.5	\$1,773.01
			0004 Central Concentration Total		0.5	\$1,773.01
		Classified Total			5.4	\$125,810.58
	177 Esperanza Academy Total				28.9	\$1,805,594.06
	178 Bridges Academy @ N	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	8.0	\$629,313.20
				PRIN ELE SM	1.0	\$121,599.48
				TCHR BILING	7.0	\$441,846.76
			0000 General Purpose-unrestricted Total		16.0	\$1,192,759.44
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.3	\$25,013.50
				TSA 10PAY	1.0	\$81,405.30
				TSA CLASS10	2.0	\$73,456.84
			0002 Unrest Supplemental Support Total		3.3	\$179,875.64
			0003 Unrest Concentration Support	TCHR STIP	1.0	\$41,526.36
			0003 Unrest Concentration Support Total		1.0	\$41,526.36
			3010 Iasa-i Basic Grants Low Income	TSA 10PAY	1.0	\$71,469.30
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$71,469.30
			6500 Special Education	TCHR RSP	1.0	\$71,469.30
				TCHR SDC SEV	1.0	\$65,509.20
			6500 Special Education Total		2.0	\$136,978.50
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.5	\$97,275.00

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	178 Bridges Academy @ Melrose	Certificated	9334 Measure G, Parcel Tax	TCHR EDENRIC	0.9	\$60,357.80
			9334 Measure G, Parcel Tax Total		2.4	\$157,632.80
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$55,585.70
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$55,585.70
		Certificated Total			26.7	\$1,835,827.74
		Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	0.5	\$2,963.71
				ATTEND SP BI	0.5	\$1,773.01
				CLK BIL	0.5	\$13,402.40
				NOON SUP	0.5	\$8,289.61
			0000 General Purpose-unrestricted Total		2.0	\$26,428.73
			0002 Unrest Supplemental Support	CLK BIL	0.5	\$13,402.40
				PM COMMU SCH	0.5	\$38,906.01
			0002 Unrest Supplemental Support Total		1.0	\$52,308.41
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$24,016.32
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$24,016.32
			6500 Special Education	PARA EDUCAT	4.0	\$103,071.53
			6500 Special Education Total		4.0	\$103,071.53
			0004 Central Concentration	PM COMMU SCH	0.6	\$47,551.90
			0004 Central Concentration Total		0.6	\$47,551.90
		Classified Total			8.3	\$253,376.89
	178 Bridges Academy @ Melrose Total					35.0 \$2,089,204.63
	179 Manzanita Community	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	12.0	\$821,932.00
				PRIN ELE SM	1.0	\$118,999.44
				TCHR BILING	1.0	\$53,584.50
					14.0	\$994,515.94
			0002 Unrest Supplemental Support	COOD CERT	0.9	\$86,158.32
				FAC MANHOOD	0.2	\$27,003.60
				TCHR STIP	2.5	\$103,813.16
			0002 Unrest Supplemental Support Total		3.6	\$216,975.08
			3010 Iasa-i Basic Grants Low Income	SOCIAL WRKER	1.0	\$77,416.90
				TCHR STIP	0.5	\$20,762.40
			3010 Iasa-i Basic Grants Low Income Total		1.5	\$98,179.30
			3182 ESSA: Comp Support & Improvmt	TSA CLASS11	1.0	\$61,138.80
			3182 ESSA: Comp Support & Improvmt Total		1.0	\$61,138.80
			6500 Special Education	TCHR RSP	1.0	\$87,352.90
				TCHR SDC NON	3.0	\$181,661.10
			6500 Special Education Total		4.0	\$269,014.00
			9334 Measure G, Parcel Tax	TCHR EDENRIC	0.9	\$71,469.30
				TCHR BILING	1.0	\$72,448.90
			9334 Measure G, Parcel Tax Total		1.9	\$143,918.20
			0004 Central Concentration	TSA CLASS10	0.5	\$32,754.60
			0004 Central Concentration Total		0.5	\$32,754.60
		Certificated Total			26.4	\$1,816,495.92
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,257.20
				ATTEND SP BI	1.0	\$34,067.20
				NOON SUP	0.4	\$10,368.80

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	179 Manzanita Community S	Classified	0000 General Purpose-unrestricted Total		2.4	\$95,693.20
			0002 Unrest Supplemental Support	EARL LIT TUT	0.8	\$18,819.00
				NOON SUP	0.5	\$12,961.20
			0002 Unrest Supplemental Support Total		1.3	\$31,780.20
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$34,274.60
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$34,274.60
			6500 Special Education	IA SPED	0.8	\$22,497.36
				PARA EDUCAT	1.8	\$21,317.39
			6500 Special Education Total		2.6	\$43,814.75
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$13,044.08
			9334 Measure G, Parcel Tax Total		0.5	\$13,044.08
		Classified Total			7.6	\$218,606.83
	179 Manzanita Community School Total				34.0	\$2,035,102.75
	181 Encompass Small Sch	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	12.0	\$806,006.40
				TCHR EDENRIC	1.1	\$87,161.20
				PRIN ELE SM	1.0	\$120,191.07
			0000 General Purpose-unrestricted Total		14.1	\$1,013,358.67
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.6	\$46,458.60
				TSA CLASS10	0.2	\$12,386.70
				TSA CLASS11	1.0	\$61,138.80
				TSA TCHR1112	0.5	\$48,044.16
			0002 Unrest Supplemental Support Total		2.3	\$168,028.26
			0003 Unrest Concentration Support	TCHR EDENRIC	0.1	\$8,140.50
			0003 Unrest Concentration Support Total		0.1	\$8,140.50
			3010 Iasa-i Basic Grants Low Income	TCHR EDENRIC	0.2	\$15,088.70
				TSA CLASS10	0.6	\$49,546.80
			3010 Iasa-i Basic Grants Low Income Total		0.8	\$64,635.50
			6500 Special Education	TCHR RSP	1.0	\$79,404.10
				TCHR SDC NON	2.0	\$134,989.80
			6500 Special Education Total		3.0	\$214,393.90
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$59,560.10
			9334 Measure G, Parcel Tax Total		1.0	\$59,560.10
		Certificated Total			21.3	\$1,528,116.93
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,257.20
				ATTEND SP	0.4	\$23,759.80
				NOON SUP	0.4	\$10,368.80
			0000 General Purpose-unrestricted Total		1.8	\$85,385.80
			3310 Se-idea Basic Grant PI94-142	ISS	3.2	\$135,353.00
			3310 Se-idea Basic Grant PI94-142 Total		3.2	\$135,353.00
			6500 Special Education	ISS	0.8	\$18,335.04
				PARA EDUCAT	0.8	\$11,380.77
			6500 Special Education Total		1.6	\$29,715.81
		Classified Total			6.6	\$250,454.61
	181 Encompass Small School Total				27.9	\$1,778,571.54
	182 Martin Luther King Jr.	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	11.0	\$785,154.70
				TCHR EDENRIC	0.9	\$51,815.60

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Fund	General Fund
Fund Type	(Multiple Items)
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	182 Martin Luther King Jr.	Certificated	0000 General Purpose-unrestricted	PRIN ELE SM	1.0	\$121,057.78
			0000 General Purpose-unrestricted Total		12.9	\$958,028.08
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.1	\$5,757.30
				TSA CLASS10	1.0	\$98,913.30
			0002 Unrest Supplemental Support Total		1.1	\$104,670.60
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	2.0	\$83,049.20
			3010 Iasa-i Basic Grants Low Income Total		2.0	\$83,049.20
			3182 ESSA: Comp Support & Improvmt	TSA CLASS10	1.0	\$92,381.40
			3182 ESSA: Comp Support & Improvmt Total		1.0	\$92,381.40
			6500 Special Education	TCHR RSP	1.0	\$73,442.50
				TCHR SDC NON	4.0	\$260,057.60
				TCHR SDC SEV	3.0	\$199,531.90
			6500 Special Education Total		8.0	\$533,032.00
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$93,314.50
			9334 Measure G, Parcel Tax Total		1.0	\$93,314.50
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$62,540.90
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$62,540.90
		Certificated Total			27.0	\$1,927,016.68
		Classified	0000 General Purpose-unrestricted	ADMNASST124	1.0	\$48,253.68
				ATTEND SP	0.5	\$17,096.00
			0000 General Purpose-unrestricted Total		1.5	\$65,349.68
			0002 Unrest Supplemental Support	COMM ASSTBI	1.0	\$19,647.20
				NOON SUP	0.8	\$18,880.07
			0002 Unrest Supplemental Support Total		1.8	\$38,527.27
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$33,900.40
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$33,900.40
			6500 Special Education	ISS	0.8	\$2,825.28
				PARA EDUCAT	7.2	\$255,476.78
			6500 Special Education Total		8.0	\$258,302.06
			9334 Measure G, Parcel Tax	LIBRARY TECH	1.0	\$36,205.44
			9334 Measure G, Parcel Tax Total		1.0	\$36,205.44
			0004 Central Concentration	CASE MGR20	0.5	\$24,408.36
			0004 Central Concentration Total		0.5	\$24,408.36
		Classified Total			13.6	\$456,693.21
	182 Martin Luther King Jr. K-3 Total				40.6	\$2,383,709.89
	183 Prescott	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	4.0	\$293,392.20
				PRIN ELE SM	1.0	\$118,999.44
			0000 General Purpose-unrestricted Total		5.0	\$412,391.64
			0003 Unrest Concentration Support	TCHR EDENRIC	0.1	\$4,156.60
			0003 Unrest Concentration Support Total		0.1	\$4,156.60
			3010 Iasa-i Basic Grants Low Income	TCHR EDENRIC	0.5	\$44,686.60
			3010 Iasa-i Basic Grants Low Income Total		0.5	\$44,686.60
			6500 Special Education	TCHR RSP	1.0	\$77,416.90
			6500 Special Education Total		1.0	\$77,416.90
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$97,980.20
			9334 Measure G, Parcel Tax Total		1.0	\$97,980.20

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	183 Prescott	Certificated Total			7.6	\$636,631.94
		Classified	0000 General Purpose-unrestricted	ADMN ASST224	1.0	\$68,346.00
				ATTEND SP	0.5	\$16,104.80
				NOON SUP	0.4	\$10,077.24
			0000 General Purpose-unrestricted Total		1.9	\$94,528.04
			0002 Unrest Supplemental Support	PM COMMU SCH	0.8	\$71,681.88
			0002 Unrest Supplemental Support Total		0.8	\$71,681.88
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$0.00
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$0.00
			6500 Special Education	IA SPED	0.8	\$22,534.80
			6500 Special Education Total		0.8	\$22,534.80
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$188.79
			9334 Measure G, Parcel Tax Total		0.5	\$188.79
		Classified Total			4.8	\$188,933.51
	183 Prescott Total				12.4	\$825,565.45
	186 International Commun	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	6.0	\$440,711.00
				PRIN ELE SM	1.0	\$118,999.44
				TCHR BILING	4.0	\$343,853.00
			0000 General Purpose-unrestricted Total		11.0	\$903,563.44
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.9	\$77,616.30
				TCHR STIP	0.9	\$37,476.00
			0002 Unrest Supplemental Support Total		1.8	\$115,092.30
			0003 Unrest Concentration Support	TCHR STIP	0.1	\$4,048.60
			0003 Unrest Concentration Support Total		0.1	\$4,048.60
			3010 Iasa-i Basic Grants Low Income	SOCIAL WRKER	0.8	\$61,054.00
			3010 Iasa-i Basic Grants Low Income Total		0.8	\$61,054.00
			6500 Special Education	TCHR RSP	1.0	\$89,340.10
				TCHR SDC NON	1.0	\$65,509.20
			6500 Special Education Total		2.0	\$154,849.30
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$55,585.70
				TCHR EDENRIC	0.2	\$13,697.00
			9334 Measure G, Parcel Tax Total		1.2	\$69,282.70
			0004 Central Concentration	SOCIAL WRKER	0.3	\$20,351.30
			0004 Central Concentration Total		0.3	\$20,351.30
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.0	\$53,584.50
				TSA CLASS11	1.0	\$61,138.80
			3212 ESSER II Elem & Sec Emerg Rel Total		2.0	\$114,723.30
		Certificated Total			19.0	\$1,442,964.94
		Classified	0000 General Purpose-unrestricted	ADMNAST1B20	1.0	\$51,257.20
				ATTEND SP BI	0.5	\$2,107.82
				NOON SUP	0.4	\$10,618.60
			0000 General Purpose-unrestricted Total		1.9	\$63,983.62
			0003 Unrest Concentration Support	NOON SUP	0.2	\$745.07
			0003 Unrest Concentration Support Total		0.2	\$745.07
			6500 Special Education	ISS	0.8	\$26,469.60
			6500 Special Education Total		0.8	\$26,469.60

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Fund	General Fund
Fund Type	(Multiple Items)
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	186 International Commun	Classified	9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$23,038.20
			9334 Measure G, Parcel Tax Total		0.5	\$23,038.20
			0004 Central Concentration	NOON SUP	0.2	\$1,117.57
			0004 Central Concentration Total		0.2	\$1,117.57
		Classified Total			3.6	\$115,354.06
	186 International Community School Total				22.6	\$1,558,319.00
	190 Think College Now	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	9.0	\$593,585.70
				PRIN ELE SM	1.0	\$97,890.02
			0000 General Purpose-unrestricted Total		10.0	\$691,475.72
			0002 Unrest Supplemental Support	TCHR EDENRIC	0.2	\$10,720.40
				TSA 10PAY	0.1	\$2,779.41
				TSA CLASS10	0.5	\$32,754.60
			0002 Unrest Supplemental Support Total		0.7	\$46,254.41
			3010 Iasa-i Basic Grants Low Income	TSA 10PAY	1.0	\$52,808.55
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$52,808.55
			6500 Special Education	TCHR RSP	1.0	\$60,758.00
				TCHR SDC NON	1.0	\$65,509.20
			6500 Special Education Total		2.0	\$126,267.20
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$73,442.50
				TCHR EDENRIC	0.7	\$46,455.00
			9334 Measure G, Parcel Tax Total		1.7	\$119,897.50
			0004 Central Concentration	TSA CLASS10	0.5	\$32,754.60
			0004 Central Concentration Total		0.5	\$32,754.60
		Certificated Total			15.8	\$1,069,457.98
		Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	1.0	\$44,293.24
				ATTEND SP BI	0.5	\$2,107.82
				NOON SUP	0.4	\$6,514.64
			0000 General Purpose-unrestricted Total		1.9	\$52,915.70
			0002 Unrest Supplemental Support	PM COM SCH11	0.8	\$70,738.80
			0002 Unrest Supplemental Support Total		0.8	\$70,738.80
			0003 Unrest Concentration Support	NOON SUP	0.1	\$1,264.08
			0003 Unrest Concentration Support Total		0.1	\$1,264.08
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$34,013.08
			3310 Se-idea Basic Grant PI94-142 Total		0.8	\$34,013.08
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$23,038.20
			9334 Measure G, Parcel Tax Total		0.5	\$23,038.20
		Classified Total			4.1	\$181,969.86
	190 Think College Now Total				19.9	\$1,251,427.84
	192 Rise	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	8.0	\$517,694.20
				PRIN ELE SM	1.0	\$118,999.44
			0000 General Purpose-unrestricted Total		9.0	\$636,693.64
			0002 Unrest Supplemental Support	TCHR EDENRIC	1.2	\$84,675.78
			0002 Unrest Supplemental Support Total		1.2	\$84,675.78
			3010 Iasa-i Basic Grants Low Income	TSA CLASS11	0.6	\$56,341.32
			3010 Iasa-i Basic Grants Low Income Total		0.6	\$56,341.32
			6500 Special Education	TCHR RSP	1.0	\$65,509.20

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Fund	General Fund
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	192 Rise	Certificated	6500 Special Education Total		1.0	\$65,509.20
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$52,730.80
				TCHR EDENRIC	0.5	\$41,991.50
			9334 Measure G, Parcel Tax Total		1.5	\$94,722.30
		Certificated Total			13.2	\$937,942.24
		Classified	0000 General Purpose-unrestricted	ATTEND SP	1.0	\$34,304.54
				CLK BIL	0.5	\$12,965.60
				NOON SUP	0.8	\$10,274.03
			0000 General Purpose-unrestricted Total		2.3	\$57,544.17
			0002 Unrest Supplemental Support	NOON SUP	0.6	\$7,270.80
				PM COMMU SCH	0.1	\$9,431.88
					0.7	\$16,702.68
			0002 Unrest Supplemental Support Total		0.4	\$14,482.16
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.4	\$14,482.16
			9334 Measure G, Parcel Tax Total		0.4	\$14,482.16
			0004 Central Concentration	PM COMMU SCH	0.4	\$37,727.28
			0004 Central Concentration Total		0.4	\$37,727.28
		Classified Total			3.8	\$126,456.29
	192 Rise Total				17.0	\$1,064,398.53
	193 Reach Academy	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	15.0	\$979,760.70
				PRIN ELE LG	1.0	\$121,949.28
					16.0	\$1,101,709.98
			0002 Unrest Supplemental Support	TCHR STIP	1.0	\$41,524.60
				TSA CLASS10	2.0	\$140,951.40
					3.0	\$182,476.00
			0003 Unrest Concentration Support	TSA CLASS10	1.0	\$34,489.50
					1.0	\$34,489.50
			3010 Iasa-i Basic Grants Low Income	TCHR EDENRIC	0.2	\$18,262.70
					0.2	\$18,262.70
			6500 Special Education	TCHR RSP	1.0	\$97,980.20
				TCHR SDC NON	1.0	\$53,584.50
					2.0	\$151,564.70
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$60,553.70
				TCHR EDENRIC	0.8	\$73,050.60
					1.8	\$133,604.30
			0004 Central Concentration	TSA CLASS10	1.0	\$34,489.60
					1.0	\$34,489.60
		Certificated Total			25.0	\$1,656,596.78
		Classified	0000 General Purpose-unrestricted	ADMNAST1B24	1.0	\$51,381.80
				ATTEND SP BI	1.4	\$10,770.64
				NOON SUP	0.4	\$8,136.87
			0000 General Purpose-unrestricted Total		2.8	\$70,289.31
			0002 Unrest Supplemental Support	ATTEND SP BI	0.0	\$315.99
					0.0	\$315.99
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.5	\$42,443.28
					0.5	\$42,443.28
			6500 Special Education	PARA EDUCAT	1.6	\$61,157.40

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Fund	General Fund
Fund Type	(Multiple Items)
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Elementary School	193 Reach Academy	Classified	6500 Special Education Total		1.6	\$61,157.40
			9334 Measure G, Parcel Tax	LIB CLK	1.0	\$22,432.20
			9334 Measure G, Parcel Tax Total		1.0	\$22,432.20
			0004 Central Concentration	PM COMMU SCH	0.3	\$28,295.52
			0004 Central Concentration Total		0.3	\$28,295.52
		Classified Total			6.2	\$224,933.70
	193 Reach Academy Total				31.2	\$1,881,530.48
	194 Sankofa United Elem	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	8.0	\$601,478.40
				PRIN ELE SM	1.0	\$118,999.44
			0000 General Purpose-unrestricted Total		9.0	\$720,477.84
			0003 Unrest Concentration Support	TCHR EDENRIC	0.3	\$14,393.20
			0003 Unrest Concentration Support Total		0.3	\$14,393.20
			3010 lasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,524.60
			3010 lasa-i Basic Grants Low Income Total		1.0	\$41,524.60
			3182 ESSA: Comp Support & Improvmt	TSA CLASS11	1.0	\$82,988.04
			3182 ESSA: Comp Support & Improvmt Total		1.0	\$82,988.04
			6500 Special Education	TCHR RSP	1.0	\$65,507.70
				TCHR SDC SEV	3.0	\$244,187.90
			6500 Special Education Total		4.0	\$309,695.60
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$93,314.50
				TCHR EDENRIC	0.8	\$43,179.70
			9334 Measure G, Parcel Tax Total		1.8	\$136,494.20
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	2.0	\$134,989.80
			3212 ESSER II Elem & Sec Emerg Rel Total		2.0	\$134,989.80
		Certificated Total			19.0	\$1,440,563.28
		Classified	0000 General Purpose-unrestricted	ADMN ASST3	1.0	\$40,815.00
				ATTEND SP	0.5	\$13,268.60
				NOON SUP	0.4	\$10,368.80
			0000 General Purpose-unrestricted Total		1.9	\$64,452.40
			0002 Unrest Supplemental Support	PM COMMU SCH	0.6	\$22,507.47
			0002 Unrest Supplemental Support Total		0.6	\$22,507.47
			3182 ESSA: Comp Support & Improvmt	PM COMMU SCH	0.4	\$15,005.02
			3182 ESSA: Comp Support & Improvmt Total		0.4	\$15,005.02
			6500 Special Education	PARA EDUCAT	3.2	\$83,916.06
			6500 Special Education Total		3.2	\$83,916.06
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.8	\$17,516.28
			9334 Measure G, Parcel Tax Total		0.8	\$17,516.28
					6.9	\$203,397.23
		Classified Total			6.9	\$203,397.23
	194 Sankofa United Elem Total				25.9	\$1,643,960.51
Elementary School Total					1,469.1	\$91,838,954.16
Middle School	201 Claremont Middle	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	17.6	\$1,060,078.10
				AP MIDDLE	1.0	\$99,108.96
				PRIN MIDDLE	1.0	\$130,674.36
			0000 General Purpose-unrestricted Total		19.6	\$1,289,861.42
			0002 Unrest Supplemental Support	TCHRSTRENGIM	2.0	\$142,429.10
			0002 Unrest Supplemental Support Total		2.0	\$142,429.10

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	201 Claremont Middle	Certificated	3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,524.60
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$41,524.60
			6500 Special Education	TCHR RSP	3.0	\$217,374.70
				TCHR SDC NON	1.0	\$56,593.30
				TCHR SDC SEV	2.0	\$126,173.30
			6500 Special Education Total		6.0	\$400,141.30
			9283 Salesforce.org	TCHRSTRENGIM	1.2	\$74,698.10
			9283 Salesforce.org Total		1.2	\$74,698.10
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	1.0	\$59,433.50
			9332 Measure G1 Parcel Tx Total		1.0	\$59,433.50
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	1.0	\$63,590.50
			9334 Measure G, Parcel Tax Total		1.0	\$63,590.50
			9337 PTA LOCAL SCHOOLS	TCHRSTRENGIM	0.8	\$32,877.80
			9337 PTA LOCAL SCHOOLS Total		0.8	\$32,877.80
		Certificated Total			32.5	\$2,104,556.32
		Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	1.0	\$56,679.20
				ATTEND SP	1.0	\$33,942.60
				PM COMMU SCH	0.9	\$57,810.27
			0000 General Purpose-unrestricted Total		2.9	\$148,432.07
			0002 Unrest Supplemental Support	LIB CLK	0.5	\$14,314.40
			0002 Unrest Supplemental Support Total		0.5	\$14,314.40
			3310 Se-idea Basic Grant PI94-142	ISS	4.8	\$132,064.45
			3310 Se-idea Basic Grant PI94-142 Total		4.8	\$132,064.45
			6500 Special Education	PARA EDUCAT	5.6	\$173,198.30
			6500 Special Education Total		5.6	\$173,198.30
			9283 Salesforce.org	FACRESTORJUS	0.5	\$10,302.73
				PM COMMU SCH	0.1	\$6,423.39
			9283 Salesforce.org Total		0.6	\$16,726.12
			9337 PTA LOCAL SCHOOLS	FACRESTORJUS	0.5	\$10,302.79
			9337 PTA LOCAL SCHOOLS Total		0.5	\$10,302.79
		Classified Total			14.9	\$495,038.13
		201 Claremont Middle Total			47.4	\$2,599,594.45
	204 West Oakland Middle	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	9.3	\$589,059.40
				PRIN MIDDLE	1.0	\$121,949.28
			0000 General Purpose-unrestricted Total		10.3	\$711,008.68
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.6	\$31,117.50
				AP MIDDLE	0.3	\$31,219.32
			0002 Unrest Supplemental Support Total		0.9	\$62,336.82
			0003 Unrest Concentration Support	TCHRSTRENGIM	0.4	\$23,474.60
			0003 Unrest Concentration Support Total		0.4	\$23,474.60
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,524.60
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$41,524.60
			6500 Special Education	TCHR RSP	1.0	\$81,405.30
				TCHR SDC NON	2.0	\$122,102.50
			6500 Special Education Total		3.0	\$203,507.80
			9283 Salesforce.org	TCHRSTRENGIM	1.0	\$52,730.80

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	204 West Oakland Middle	Certificated	9283 Salesforce.org	SOCIAL WRKER	0.5	\$35,734.70
				TSA CLASS11	0.3	\$25,111.20
			9283 Salesforce.org Total		1.8	\$113,576.70
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	0.2	\$14,293.90
			9332 Measure G1 Parcel Tx Total		0.2	\$14,293.90
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	0.1	\$5,358.50
				AP MIDDLE	0.7	\$72,845.04
			3212 ESSER II Elem & Sec Emerg Rel Total		0.8	\$78,203.54
		Certificated Total			18.4	\$1,247,926.64
		Classified	0000 General Purpose-unrestricted	ADMNASST124	1.0	\$62,397.84
				ATTEND SP	1.0	\$33,979.98
			0000 General Purpose-unrestricted Total		2.0	\$96,377.82
			0002 Unrest Supplemental Support	PM COMMU SCH	0.7	\$62,250.12
			0002 Unrest Supplemental Support Total		0.7	\$62,250.12
			3310 Se-idea Basic Grant PI94-142	ISS	1.6	\$60,245.40
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$60,245.40
			6500 Special Education	PARA EDUCAT	0.8	\$29,380.00
			6500 Special Education Total		0.8	\$29,380.00
			9283 Salesforce.org	PM COMMU SCH	0.1	\$8,488.68
			9283 Salesforce.org Total		0.1	\$8,488.68
			9334 Measure G, Parcel Tax	LIB CLK	2.0	\$25,530.50
			9334 Measure G, Parcel Tax Total		2.0	\$25,530.50
			0004 Central Concentration	FACRESTORJUS	1.0	\$73,907.60
			0004 Central Concentration Total		1.0	\$73,907.60
		Classified Total			8.2	\$356,180.12
	204 West Oakland Middle Total				26.5	\$1,604,106.76
	206 Bret Harte Middle	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	22.5	\$1,517,421.15
				PRIN MIDDLE	1.0	\$130,674.36
			0000 General Purpose-unrestricted Total		23.5	\$1,648,095.51
			0002 Unrest Supplemental Support	AP MIDDLE	0.3	\$26,964.84
				SOCIAL WRKER	0.5	\$30,773.60
				TCHR STIP	1.0	\$41,526.36
				TSA CLASS11	0.5	\$37,668.60
			0002 Unrest Supplemental Support Total		2.3	\$136,933.40
			0003 Unrest Concentration Support	TSA CLASS11	0.5	\$44,772.84
			0003 Unrest Concentration Support Total		0.5	\$44,772.84
			0005 Central Office Supplemental	TCHR SDC NON	1.0	\$79,404.10
			0005 Central Office Supplemental Total		1.0	\$79,404.10
			3010 Iasa-i Basic Grants Low Income	TCHRSTRENGIM	0.2	\$10,918.40
				TCHR STIP	1.0	\$41,524.60
				TSA CLASS11	0.3	\$22,386.48
			3010 Iasa-i Basic Grants Low Income Total		1.5	\$74,829.48
			3182 ESSA: Comp Support & Improvmt	TCHRSTRENGIM	0.4	\$3,904.43
				TSA CLASS11	1.3	\$103,173.24
			3182 ESSA: Comp Support & Improvmt Total		1.7	\$107,077.67
			6500 Special Education	TCHR RSP	5.0	\$336,480.90

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	206 Bret Harte Middle	Certificated	6500 Special Education	TCHR SDC NON	3.0	\$204,485.90
				TCHR SDC SEV	2.0	\$152,874.60
			6500 Special Education Total		10.0	\$693,841.40
			9283 Salesforce.org	AP MIDDLE	1.0	\$85,604.28
				SOCIAL WRKER	0.5	\$30,773.70
			9283 Salesforce.org Total		1.5	\$116,377.98
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	2.0	\$122,101.00
				TSA CLASS11	0.5	\$37,668.72
			9332 Measure G1 Parcel Tx Total		2.5	\$159,769.72
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	2.0	\$124,074.20
			9334 Measure G, Parcel Tax Total		2.0	\$124,074.20
			0004 Central Concentration	AP MIDDLE	1.0	\$104,064.36
			0004 Central Concentration Total		1.0	\$104,064.36
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	2.0	\$143,130.30
				AP MIDDLE	0.7	\$62,917.80
			3212 ESSER II Elem & Sec Emerg Rel Total		2.7	\$206,048.10
		Certificated Total			50.1	\$3,495,288.76
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.5	\$112,047.60
				ATTEND SP BI	1.0	\$34,067.20
			0000 General Purpose-unrestricted Total		2.5	\$146,114.80
			0002 Unrest Supplemental Support	ADMNASST3B	0.5	\$37,349.04
				FACRESTORJUS	0.5	\$36,953.80
				LIBRARY TECH	0.2	\$797.18
				PM COMMU SCH	0.3	\$23,579.52
			0002 Unrest Supplemental Support Total		1.5	\$98,679.54
			3310 Se-idea Basic Grant PI94-142	ISS	4.0	\$120,325.15
			3310 Se-idea Basic Grant PI94-142 Total		4.0	\$120,325.15
			6500 Special Education	ISS	0.8	\$33,775.80
				PARA EDUCAT	4.0	\$121,758.29
			6500 Special Education Total		4.8	\$155,534.09
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.8	\$3,188.74
			9334 Measure G, Parcel Tax Total		0.8	\$3,188.74
			0004 Central Concentration	PM COMMU SCH	0.8	\$70,738.80
			0004 Central Concentration Total		0.8	\$70,738.80
		Classified Total			14.3	\$594,581.12
	206 Bret Harte Middle Total				64.4	\$4,089,869.88
	210 Edna Brewer Middle	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	28.0	\$1,920,068.50
				AP MIDDLE	1.0	\$104,844.36
				PRIN MIDDLE	1.0	\$121,949.28
			0000 General Purpose-unrestricted Total		30.0	\$2,146,862.14
			0002 Unrest Supplemental Support	TCHRSTRENGIM	2.7	\$151,260.70
				TCHR STIP	1.0	\$41,526.36
			0002 Unrest Supplemental Support Total		3.7	\$192,787.06
			3010 Iasa-i Basic Grants Low Income	TCHRSTRENGIM	0.2	\$10,632.90
				COUNSELOR	0.4	\$32,663.30
			3010 Iasa-i Basic Grants Low Income Total		0.6	\$43,296.20

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount				
Middle School	210 Edna Brewer Middle	Certificated	6500 Special Education	TCHR RSP	3.0	\$218,383.80				
				TCHR SDC NON	5.0	\$333,514.10				
				TCHR SDC SEV	1.0	\$58,566.50				
		6500 Special Education Total			9.0	\$610,464.40				
		9283 Salesforce.org			AP MIDDLE	1.3	\$121,101.96			
		9283 Salesforce.org Total			1.3	\$121,101.96				
		9332 Measure G1 Parcel Tx			TCHRSTRENGIM	1.4	\$110,768.30			
		9332 Measure G1 Parcel Tx Total			1.4	\$110,768.30				
		9334 Measure G, Parcel Tax			TCHRSTRENGIM	2.0	\$165,763.40			
		9334 Measure G, Parcel Tax Total			2.0	\$165,763.40				
		3212 ESSER II Elem & Sec Emerg Rel			AP MIDDLE	0.7	\$74,665.08			
		3212 ESSER II Elem & Sec Emerg Rel Total			0.7	\$74,665.08				
		Certificated Total				48.7	\$3,465,708.54			
		Classified	0000 General Purpose-unrestricted	ADMNASST120	1.0	\$29,299.20				
				ADMNASST3B	1.0	\$58,589.28				
				ATTEND SP	1.0	\$34,067.20				
				PM COMMU SCH	0.6	\$48,872.88				
				0000 General Purpose-unrestricted Total			3.6	\$170,828.56		
				0002 Unrest Supplemental Support			FACRESTORJUS	0.1	\$5,912.60	
				0002 Unrest Supplemental Support Total			0.1	\$5,912.60		
				3010 Iasa-i Basic Grants Low Income			FACRESTORJUS	0.4	\$31,041.20	
							PM COMMU SCH	0.4	\$32,581.92	
				3010 Iasa-i Basic Grants Low Income Total			0.8	\$63,623.12		
				3310 Se-idea Basic Grant PI94-142			ISS	6.4	\$211,070.05	
							PARA EDUCAT	0.2	\$9,166.60	
				3310 Se-idea Basic Grant PI94-142 Total			6.6	\$220,236.65		
				6500 Special Education			PARA EDUCAT	3.8	\$135,498.87	
				6500 Special Education Total			3.8	\$135,498.87		
				Classified Total				14.9	\$596,099.80	
				210 Edna Brewer Middle Total					63.6	\$4,061,808.34
				211 Montera Middle	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	23.6	\$1,590,680.00	
							AP MIDDLE	1.0	\$113,153.88	
							COUNSELOR	0.4	\$30,905.30	
		PRIN MIDDLE	1.0				\$121,949.28			
		0000 General Purpose-unrestricted Total					26.0	\$1,856,688.46		
		0002 Unrest Supplemental Support					TCHRSTRENGIM	3.0	\$178,680.30	
							AP MIDDLE	0.3	\$31,219.32	
	0002 Unrest Supplemental Support Total						3.3	\$209,899.62		
	3010 Iasa-i Basic Grants Low Income						COUNSELOR	0.3	\$21,859.90	
	3010 Iasa-i Basic Grants Low Income Total						0.3	\$21,859.90		
	6500 Special Education						TCHR RSP	3.0	\$195,545.00	
							TCHR SDC NON	3.0	\$200,511.50	
							TCHR SDC SEV	3.0	\$224,357.90	
	6500 Special Education Total						9.0	\$620,414.40		
	9283 Salesforce.org						TCHRSTRENGIM	0.7	\$49,284.30	
	9283 Salesforce.org Total						0.7	\$49,284.30		

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	211 Montera Middle	Certificated	9332 Measure G1 Parcel Tx	TCHRSTRENGIM	2.0	\$109,170.20
			9332 Measure G1 Parcel Tx Total		2.0	\$109,170.20
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	2.0	\$160,809.40
			9334 Measure G, Parcel Tax Total		2.0	\$160,809.40
			3212 ESSER II Elem & Sec Emerg Rel	AP MIDDLE	0.7	\$72,845.04
			3212 ESSER II Elem & Sec Emerg Rel Total		0.7	\$72,845.04
		Certificated Total			44.0	\$3,100,971.32
		Classified	0000 General Purpose-unrestricted	ADMN ASST3	1.0	\$74,729.46
				ATTEND SP	1.0	\$34,192.40
				PM COMMU SCH	0.3	\$28,295.52
				RECEPTIONIST	1.0	\$29,299.20
			0000 General Purpose-unrestricted Total		3.3	\$166,516.58
			3010 lasa-i Basic Grants Low Income	PM COMMU SCH	0.7	\$66,022.80
			3010 lasa-i Basic Grants Low Income Total		0.7	\$66,022.80
			3310 Se-idea Basic Grant PI94-142	ISS	7.2	\$283,268.76
			3310 Se-idea Basic Grant PI94-142 Total		7.2	\$283,268.76
			6500 Special Education	PARA EDUCAT	5.6	\$137,386.83
			6500 Special Education Total		5.6	\$137,386.83
		Classified Total			16.8	\$653,194.97
	211 Montera Middle Total				60.8	\$3,754,166.29
	212 Roosevelt Middle	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	21.6	\$1,382,967.90
				AP MIDDLE	1.0	\$104,064.36
				PRIN MIDDLE	1.0	\$121,949.28
				SOCIAL WRKER	0.5	\$33,754.40
			0000 General Purpose-unrestricted Total		24.1	\$1,642,735.94
		Unrest	0002 Unrest Supplemental Support	TCHRSTRENGIM	3.0	\$159,899.80
				TSA CLASS10	1.0	\$89,340.10
			0002 Unrest Supplemental Support Total		4.0	\$249,239.90
			0003 Unrest Concentration Support	SOCIAL WRKER	0.5	\$33,754.50
			0003 Unrest Concentration Support Total		0.5	\$33,754.50
			3010 lasa-i Basic Grants Low Income	TCHRSTRENGIM	1.4	\$82,478.30
				TCHR STIP	1.0	\$41,524.60
			3010 lasa-i Basic Grants Low Income Total		2.4	\$124,002.90
			6500 Special Education	TCHR RSP	1.0	\$56,593.30
				TCHR SDC NON	3.0	\$164,909.80
				TCHR SDC SEV	2.0	\$127,055.00
			6500 Special Education Total		6.0	\$348,558.10
		Salesforce.org	9283 Salesforce.org	TSA CLASS10	1.2	\$96,477.20
			9283 Salesforce.org Total		1.2	\$96,477.20
			9332 Measure G1 Parcel Tx	TSA CLASS10	2.0	\$127,056.50
			9332 Measure G1 Parcel Tx Total		2.0	\$127,056.50
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	2.0	\$158,918.10
			9334 Measure G, Parcel Tax Total		2.0	\$158,918.10
			0004 Central Concentration	AP MIDDLE	1.0	\$104,064.36
			0004 Central Concentration Total		1.0	\$104,064.36
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	0.3	\$21,440.80

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	212 Roosevelt Middle	Certificated	3212 ESSER II Elem & Sec Emerg Rel Total		0.3	\$21,440.80
		Certificated Total			43.5	\$2,906,248.30
		Classified	0000 General Purpose-unrestricted	ATTEND SP BI	1.0	\$29,299.20
				PM COMMU SCH	0.8	\$70,738.80
				SEC MIDDLE	1.5	\$52,962.98
			0000 General Purpose-unrestricted Total		3.3	\$153,000.98
			0002 Unrest Supplemental Support	SEC MIDDLE	0.5	\$17,828.76
			0002 Unrest Supplemental Support Total		0.5	\$17,828.76
			0003 Unrest Concentration Support	PM COMMU SCH	0.3	\$23,579.52
			0003 Unrest Concentration Support Total		0.3	\$23,579.52
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$33,800.72
				PARA EDUCAT	0.8	\$2,916.87
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$36,717.59
			6500 Special Education	PARA EDUCAT	5.6	\$92,829.96
			6500 Special Education Total		5.6	\$92,829.96
		Classified Total			11.2	\$323,956.81
	212 Roosevelt Middle Total				54.7	\$3,230,205.11
	213 Westlake Middle	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	9.0	\$620,981.10
				PRIN MIDDLE	1.0	\$121,949.28
				TSA CLASS10	0.4	\$35,736.00
			0000 General Purpose-unrestricted Total		10.4	\$778,666.38
			0002 Unrest Supplemental Support	TCHRSTRENGIM	1.4	\$75,760.00
				AP MIDDLE	0.3	\$25,683.24
				COUNSELOR	0.3	\$21,357.00
			0002 Unrest Supplemental Support Total		2.0	\$122,800.24
			3182 ESSA: Comp Support & Improvmt	TSA CLASS10	0.6	\$53,604.10
				TSA CLASS11	0.3	\$20,196.72
			3182 ESSA: Comp Support & Improvmt Total		0.9	\$73,800.82
			6500 Special Education	TCHR RSP	2.0	\$124,074.20
				TCHR SDC NON	3.0	\$224,693.80
				TCHR SDC SEV	1.0	\$63,534.50
			6500 Special Education Total		6.0	\$412,302.50
			9283 Salesforce.org	TCHRSTRENGIM	0.3	\$25,547.60
				SOCIAL WRKER	0.5	\$35,734.70
			9283 Salesforce.org Total		0.8	\$61,282.30
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	1.4	\$96,471.60
			9332 Measure G1 Parcel Tx Total		1.4	\$96,471.60
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	3.0	\$176,707.10
			9334 Measure G, Parcel Tax Total		3.0	\$176,707.10
			0004 Central Concentration	TCHRSTRENGIM	0.8	\$61,933.50
			0004 Central Concentration Total		0.8	\$61,933.50
			3212 ESSER II Elem & Sec Emerg Rel	AP MIDDLE	0.7	\$59,927.46
			3212 ESSER II Elem & Sec Emerg Rel Total		0.7	\$59,927.46
		Certificated Total			26.0	\$1,843,891.90
	Classified	0000 General Purpose-unrestricted		ADMN ASST3	1.0	\$74,698.32
				ATTEND SP BI	1.0	\$34,566.60

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	213 Westlake Middle	Classified	0000 General Purpose-unrestricted	CASE MGR20	1.0	\$62,253.40
			0000 General Purpose-unrestricted Total		3.0	\$171,518.32
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.8	\$70,738.80
			3010 Iasa-i Basic Grants Low Income Total		0.8	\$70,738.80
			6500 Special Education	IA SPED	0.8	\$23,837.40
				PARA EDUCAT	4.8	\$152,756.00
			6500 Special Education Total		5.6	\$176,593.40
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$21,930.80
			9334 Measure G, Parcel Tax Total		0.5	\$21,930.80
		Classified Total			9.9	\$440,781.32
	213 Westlake Middle Total				35.8	\$2,284,673.22
	215 Madison Middle	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	22.0	\$1,269,486.30
				AP HIGH	1.0	\$111,745.47
				PRIN HS SML	1.0	\$155,250.24
				TCHR 1112	8.4	\$585,267.00
				TSA CLASS11	1.5	\$119,009.64
			0000 General Purpose-unrestricted Total		33.9	\$2,240,758.65
			0002 Unrest Supplemental Support	TCHRSTRENGIM	4.0	\$220,467.50
				COUNSELOR	0.2	\$13,819.40
			0002 Unrest Supplemental Support Total		4.2	\$234,286.90
			0003 Unrest Concentration Support	TSA CLASS11	0.5	\$40,393.32
			0003 Unrest Concentration Support Total		0.5	\$40,393.32
			3010 Iasa-i Basic Grants Low Income	SOCIAL WRKER	1.0	\$37,718.16
				TSA CLASS11	1.0	\$96,088.20
			3010 Iasa-i Basic Grants Low Income Total		2.0	\$133,806.36
			6500 Special Education	TCHR RSP	4.0	\$266,008.20
				TCHR SDC NON	3.0	\$238,227.80
			6500 Special Education Total		7.0	\$504,236.00
			9283 Salesforce.org	TCHRSTRENGIM	1.0	\$52,730.80
				SOCIAL WRKER	1.0	\$37,718.26
			9283 Salesforce.org Total		2.0	\$90,449.06
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	1.0	\$73,442.50
			9332 Measure G1 Parcel Tx Total		1.0	\$73,442.50
			0004 Central Concentration	AP HIGH	1.0	\$110,553.84
				TCHR 1112	1.6	\$139,766.64
			0004 Central Concentration Total		2.6	\$250,320.48
		Certificated Total			53.2	\$3,567,693.27
		Classified	0000 General Purpose-unrestricted	ADMNASST124	1.0	\$61,898.64
				ADMNASST1B24	1.0	\$61,774.08
				ATTEND SP BI	1.0	\$25,560.83
				COM RELAST2B	0.5	\$25,651.60
			0000 General Purpose-unrestricted Total		3.5	\$174,885.15
			0002 Unrest Supplemental Support	COM RELAST2B	0.5	\$23,678.20
				FACRESTORJUS	1.0	\$73,907.60
			0002 Unrest Supplemental Support Total		1.5	\$97,585.80
			3310 Se-idea Basic Grant PI94-142	ISS	0.8	\$26,469.60

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	215 Madison Middle	Classified	3310 Se-idea Basic Grant P194-142 Total		0.8	\$26,469.60
			6500 Special Education	PARA EDUCAT	4.8	\$148,756.21
			6500 Special Education Total		4.8	\$148,756.21
			9333 Measure N	C&C PATH CCH	0.5	\$51,979.32
				CASE MGR24	1.0	\$74,698.32
				SITE LIA WRK	1.0	\$69,491.28
			9333 Measure N Total		2.5	\$196,168.92
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.4	\$14,482.16
			9334 Measure G, Parcel Tax Total		0.4	\$14,482.16
			0004 Central Concentration	PM COMMU SCH	1.0	\$94,318.32
			0004 Central Concentration Total		1.0	\$94,318.32
		Classified Total			14.5	\$752,666.16
	215 Madison Middle Total				67.7	\$4,320,359.43
	219 Frick Impact Academy	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	11.8	\$772,183.30
				PRIN MIDDLE	1.0	\$121,949.28
			0000 General Purpose-unrestricted Total		12.8	\$894,132.58
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.2	\$9,645.20
			0002 Unrest Supplemental Support Total		0.2	\$9,645.20
			0003 Unrest Concentration Support	TSA CLASS11	0.4	\$34,395.96
			0003 Unrest Concentration Support Total		0.4	\$34,395.96
			3010 Iasa-i Basic Grants Low Income	TCHRSTRENGIM	1.0	\$53,584.50
				COUNSELOR	0.3	\$27,010.80
			3010 Iasa-i Basic Grants Low Income Total		1.3	\$80,595.30
			3182 ESSA: Comp Support & Improvmt	TSA CLASS10	0.3	\$20,351.30
				TSA CLASS11	0.7	\$63,878.16
			3182 ESSA: Comp Support & Improvmt Total		0.9	\$84,229.46
			6500 Special Education	TCHR RSP	2.0	\$105,461.60
				TCHR SDC NON	3.0	\$207,440.20
			6500 Special Education Total		5.0	\$312,901.80
			9283 Salesforce.org	TCHRSTRENGIM	0.8	\$43,939.30
				SOCIAL WRKER	1.0	\$71,469.30
			9283 Salesforce.org Total		1.8	\$115,408.60
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	1.7	\$105,618.00
			9332 Measure G1 Parcel Tx Total		1.7	\$105,618.00
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	2.0	\$189,293.50
			9334 Measure G, Parcel Tax Total		2.0	\$189,293.50
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	0.8	\$44,468.60
				AP MIDDLE	1.7	\$168,282.12
			3212 ESSER II Elem & Sec Emerg Rel Total		2.5	\$212,750.72
		Certificated Total			28.6	\$2,038,971.12
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$74,698.32
				ATTEND SP BI	1.0	\$34,067.20
				PM COMMU SCH	0.8	\$70,738.80
			0000 General Purpose-unrestricted Total		2.8	\$179,504.32
			0002 Unrest Supplemental Support	LIA FAM PAR	1.0	\$58,607.52
				PM COMMU SCH	0.9	\$80,170.56

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	219 Frick Impact Academy	Classified	0002 Unrest Supplemental Support Total		1.9	\$138,778.08
			6500 Special Education	ISS	0.8	\$33,775.80
				PARA EDUCAT	2.4	\$64,135.30
			6500 Special Education Total		3.2	\$97,911.10
			9332 Measure G1 Parcel Tx	PM COMMU SCH	0.2	\$14,147.76
			9332 Measure G1 Parcel Tx Total		0.2	\$14,147.76
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$18,102.72
			9334 Measure G, Parcel Tax Total		0.5	\$18,102.72
			Classified Total		8.5	\$448,443.98
	219 Frick Impact Academy MS Total				37.0	\$2,487,415.10
	228 United For Success Academy	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	11.4	\$857,049.40
				PRIN MIDDLE	1.0	\$100,297.52
				TCHR 1112	1.6	\$144,575.64
				TCHR STIP	1.0	\$41,526.36
			0000 General Purpose-unrestricted Total		15.0	\$1,143,448.92
			0002 Unrest Supplemental Support	TCHRSTRENGIM	2.1	\$122,683.20
				TCHR 1112	0.4	\$41,058.36
				TCHR STIP	0.5	\$20,763.18
			0002 Unrest Supplemental Support Total		3.0	\$184,504.74
			0003 Unrest Concentration Support	TCHRSTRENGIM	0.5	\$27,792.80
			0003 Unrest Concentration Support Total		0.5	\$27,792.80
			3010 Iasa-i Basic Grants Low Income	COUNSELOR	0.1	\$6,909.70
			3010 Iasa-i Basic Grants Low Income Total		0.1	\$6,909.70
			6500 Special Education	TCHR RSP	2.0	\$134,989.80
				TCHR SDC NON	2.0	\$115,145.80
			6500 Special Education Total		4.0	\$250,135.60
			9283 Salesforce.org	TCHRSTRENGIM	0.1	\$8,516.00
				SOCIAL WRKER	0.5	\$34,741.10
			9283 Salesforce.org Total		0.6	\$43,257.10
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	1.2	\$68,687.20
			9332 Measure G1 Parcel Tx Total		1.2	\$68,687.20
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	2.0	\$145,891.40
				LIBRARIAN	0.5	\$40,702.70
			9334 Measure G, Parcel Tax Total		2.5	\$186,594.10
			0004 Central Concentration	AP MIDDLE	1.0	\$104,064.36
			0004 Central Concentration Total		1.0	\$104,064.36
		Certificated Total			27.9	\$2,015,394.52
		Classified	0000 General Purpose-unrestricted	ADMNAST1B24	1.0	\$34,517.47
				ATTEND SP BI	1.0	\$22,162.57
				PM COMMU SCH	1.0	\$94,318.32
			0000 General Purpose-unrestricted Total		3.0	\$150,998.36
			6500 Special Education	ISS	0.8	\$33,775.80
				PARA EDUCAT	4.0	\$143,353.92
			6500 Special Education Total		4.8	\$177,129.72
			0004 Central Concentration	FACRESTORJUS	1.0	\$73,907.60
			0004 Central Concentration Total		1.0	\$73,907.60

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	228 United For Success Aca Classified Total				8.8	\$402,035.68
	228 United For Success Academy Total				36.7	\$2,417,430.20
	229 Elmhurst United	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	29.4	\$1,915,027.20
				AP MIDDLE	2.0	\$189,673.92
				PRIN MIDDLE	1.0	\$121,949.28
				TCHR 1112	2.0	\$196,548.24
			0000 General Purpose-unrestricted Total		34.4	\$2,423,198.64
			0002 Unrest Supplemental Support	TCHRSTRENGIM	2.3	\$120,469.70
				TCHR STIP	2.0	\$83,049.20
			0002 Unrest Supplemental Support Total		4.3	\$203,518.90
			0003 Unrest Concentration Support		1.0	\$55,585.70
			0003 Unrest Concentration Support Total		1.0	\$55,585.70
			3010 Iasa-i Basic Grants Low Income		1.0	\$87,344.52
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$87,344.52
			3182 ESSA: Comp Support & Improvmt		0.3	\$22,613.70
			3182 ESSA: Comp Support & Improvmt Total		0.3	\$22,613.70
			6500 Special Education	TCHR 1112	1.0	\$78,616.20
				TCHR RSP	3.0	\$187,734.60
				TCHR SDC NON	2.0	\$131,018.40
			6500 Special Education Total		6.0	\$397,369.20
			9283 Salesforce.org	AP MIDDLE	1.0	\$89,882.64
				SOCIAL WRKER	1.0	\$37,718.16
			9283 Salesforce.org Total		2.0	\$127,600.80
			9332 Measure G1 Parcel Tx		1.5	\$100,929.70
			9332 Measure G1 Parcel Tx Total		1.5	\$100,929.70
		Certificated Total			50.5	\$3,418,161.16
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$41,800.91
				ATTEND SP BI	1.0	\$13,498.19
				FACRESTORJUS	1.0	\$87,360.80
				PROG ASST	1.0	\$23,724.88
			0000 General Purpose-unrestricted Total		4.0	\$166,384.78
			0002 Unrest Supplemental Support	ATTEND SP BI	1.2	\$34,305.33
				COM RELAST2B	0.5	\$9,619.49
				ISS	1.6	\$52,939.20
			0002 Unrest Supplemental Support Total		3.3	\$96,864.02
			3182 ESSA: Comp Support & Improvmt	CASE MGR24	1.0	\$74,698.32
				LIBRARY TECH	0.3	\$15,205.20
				NEWCOM ASST	1.0	\$2,905.20
			3182 ESSA: Comp Support & Improvmt Total		2.3	\$92,808.72
			6500 Special Education	ISS	0.8	\$33,775.80
				PARA EDUCAT	4.8	\$109,380.21
			6500 Special Education Total		5.6	\$143,156.01
			9283 Salesforce.org	CASE MGR24	0.9	\$54,907.92
				LIAFAM PARBI	1.0	\$36,235.58
				SOCIAL WRKER	1.0	\$37,718.26
			9283 Salesforce.org Total		2.9	\$128,861.76

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount		
Middle School	229 Elmhurst United	Classified	9332 Measure G1 Parcel Tx	PM COMMU SCH	0.8	\$40,493.37		
			9332 Measure G1 Parcel Tx Total		0.8	\$40,493.37		
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.7	\$30,871.20		
			9334 Measure G, Parcel Tax Total		0.7	\$30,871.20		
		Classified Total			19.5	\$699,439.86		
	229 Elmhurst United Total				70.0	\$4,117,601.02		
	232 Coliseum College Prep	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	34.8	\$2,335,164.20		
				AP HIGH	2.0	\$222,407.64		
				PRIN HS SML	1.0	\$133,779.36		
			0000 General Purpose-unrestricted Total		37.8	\$2,691,351.20		
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.6	\$33,351.40		
				COUNSELOR	0.5	\$37,690.80		
			0002 Unrest Supplemental Support Total		1.1	\$71,042.20		
			0003 Unrest Concentration Support	TSA CLASS12	0.5	\$51,219.36		
			0003 Unrest Concentration Support Total		0.5	\$51,219.36		
			3010 lasa-i Basic Grants Low Income	TCHRSTRENGIM	0.7	\$38,910.00		
				TSA CLASS12	0.5	\$51,219.48		
			3010 lasa-i Basic Grants Low Income Total		1.2	\$90,129.48		
			6500 Special Education	TCHR RSP	3.0	\$167,722.70		
				TCHR SDC NON	4.0	\$253,117.90		
				TCHR SDC SEV	2.0	\$111,171.40		
			6500 Special Education Total		9.0	\$532,012.00		
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	1.9	\$107,600.00		
			9332 Measure G1 Parcel Tx Total		1.9	\$107,600.00		
			Certificated Total			51.5	\$3,543,354.24	
			Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$74,698.32	
					ATTEND SP BI	1.0	\$10,276.20	
					CASE MGR24	1.0	\$5,999.39	
					PM COMMU SCH	1.0	\$94,318.32	
				0000 General Purpose-unrestricted Total		4.0	\$185,292.23	
				0002 Unrest Supplemental Support	COOD CAR COL	0.5	\$57,324.36	
					NEWCOM ASST	3.5	\$129,861.61	
				0002 Unrest Supplemental Support Total		4.0	\$187,185.97	
				3010 lasa-i Basic Grants Low Income	LIBRARY TECH	0.2	\$5,091.42	
				3010 lasa-i Basic Grants Low Income Total		0.2	\$5,091.42	
				3310 Se-idea Basic Grant PI94-142	ISS	2.4	\$73,415.64	
					PARA EDUCAT	0.8	\$34,370.40	
				3310 Se-idea Basic Grant PI94-142 Total		3.2	\$107,786.04	
				6500 Special Education	PARA EDUCAT	6.4	\$171,712.29	
				6500 Special Education Total		6.4	\$171,712.29	
				9333 Measure N	COOD CAR COL	0.5	\$57,324.48	
					SP COL&CAR	0.5	\$21,940.70	
				9333 Measure N Total		1.0	\$79,265.18	
				9334 Measure G, Parcel Tax	LIBRARY TECH	0.9	\$28,851.18	
				9334 Measure G, Parcel Tax Total		0.9	\$28,851.18	
				Classified Total			19.6	\$765,184.31

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Fund	General Fund
Fund Type	(Multiple Items)
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	232 Coliseum College Prep Academy 235 Melrose Leadership A	Academy Total			71.1	\$4,308,538.55
		Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	3.0	\$184,627.90
				AP MIDDLE	1.0	\$81,513.96
				PRIN MIDDLE	1.0	\$124,451.76
				TCHR BILING	20.6	\$1,450,103.93
			0000 General Purpose-unrestricted Total		25.6	\$1,840,697.55
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.2	\$11,117.10
				TCHR BILING	2.0	\$123,433.30
				TSA CLASS10	0.2	\$10,422.30
					2.3	\$144,972.70
			0002 Unrest Supplemental Support Total			
			0003 Unrest Concentration Support	TCHR BILING	0.4	\$35,736.00
					0.4	\$35,736.00
			0003 Unrest Concentration Support Total			
			3010 Iasa-i Basic Grants Low Income	TSA CLASS10	0.9	\$59,059.80
					0.9	\$59,059.80
			3010 Iasa-i Basic Grants Low Income Total			
			6500 Special Education	TCHR RSP	1.0	\$59,560.10
				TCHR SDC NON	2.0	\$128,062.60
			6500 Special Education Total		3.0	\$187,622.70
			9283 Salesforce.org	SOCIAL WRKER	0.5	\$34,741.10
				TCHR STIP	1.5	\$70,591.80
					2.0	\$105,332.90
			9283 Salesforce.org Total			
			9332 Measure G1 Parcel Tx	TCHR BILING	0.7	\$36,785.60
					0.7	\$36,785.60
			9332 Measure G1 Parcel Tx Total			
			9334 Measure G, Parcel Tax	TCHR EDENRIC	2.0	\$89,527.01
				TCHR BILING	2.0	\$172,718.60
			9334 Measure G, Parcel Tax Total		4.0	\$262,245.61
		Certificated Total			38.8	\$2,672,452.86
		Classified	0000 General Purpose-unrestricted	ADMNAST1B24	1.0	\$14,820.29
				ATTEND SP BI	1.0	\$34,129.80
				NOON SUP	1.0	\$16,333.61
				PM COMMU SCH	0.5	\$40,871.30
				RECEPTIONIST	1.0	\$35,343.84
			0000 General Purpose-unrestricted Total		4.5	\$141,498.84
			6500 Special Education	ISS	0.8	\$10,200.48
				PARA EDUCAT	1.6	\$25,972.13
			6500 Special Education Total		2.4	\$36,172.61
			9283 Salesforce.org	PM COMMU SCH	0.3	\$22,007.60
				RECESS COACH	0.2	\$6,550.40
			9283 Salesforce.org Total		0.5	\$28,558.00
		Classified Total			7.4	\$206,229.45
		235 Melrose Leadership Acad Total			46.2	\$2,878,682.31
	236 Urban Promise Acad	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	16.4	\$1,192,619.90
				PRIN MIDDLE	1.0	\$123,249.24
			0000 General Purpose-unrestricted Total		17.4	\$1,315,869.14
			0002 Unrest Supplemental Support	TCHRSTRENGIM	1.5	\$113,768.30
				SOCIAL WRKER	1.0	\$32,516.65
				TSA CLASS10	0.6	\$51,219.40

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Fund	General Fund
Fund Type	(Multiple Items)
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Middle School	236 Urban Promise Acade	Certificated	0002 Unrest Supplemental Support	TSA CLASS11	0.2	\$19,160.64
			0002 Unrest Supplemental Support Total		3.3	\$216,664.99
			0003 Unrest Concentration Support	COUNSELOR	0.2	\$19,682.00
			0003 Unrest Concentration Support Total		0.2	\$19,682.00
			3010 Iasa-i Basic Grants Low Income	TSA CLASS11	0.5	\$44,708.28
			3010 Iasa-i Basic Grants Low Income Total		0.5	\$44,708.28
			6500 Special Education	TCHR RSP	2.0	\$160,809.40
				TCHR SDC NON	1.0	\$53,584.50
			6500 Special Education Total		3.0	\$214,393.90
			9283 Salesforce.org	SOCIAL WRKER	0.6	\$21,677.85
			9283 Salesforce.org Total		0.6	\$21,677.85
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	1.0	\$81,405.30
				TSA CLASS10	0.4	\$34,146.30
			9332 Measure G1 Parcel Tx Total		1.4	\$115,551.60
			0004 Central Concentration	AP MIDDLE	1.0	\$104,064.36
			0004 Central Concentration Total		1.0	\$104,064.36
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	0.2	\$15,483.40
			3212 ESSER II Elem & Sec Emerg Rel Total		0.2	\$15,483.40
		Certificated Total			27.7	\$2,068,095.52
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$67,807.92
				ATTEND SP BI	1.0	\$255.75
				PM COMMU SCH	0.3	\$28,295.52
			0000 General Purpose-unrestricted Total		2.3	\$96,359.19
			0002 Unrest Supplemental Support	NEWCOM ASST	0.5	\$0.00
			0002 Unrest Supplemental Support Total		0.5	\$0.00
			3010 Iasa-i Basic Grants Low Income	PM COMMU SCH	0.5	\$42,443.28
			3010 Iasa-i Basic Grants Low Income Total		0.5	\$42,443.28
			6500 Special Education	PARA EDUCAT	2.4	\$52,452.56
			6500 Special Education Total		2.4	\$52,452.56
			9283 Salesforce.org	NEWCOM ASST	0.2	\$0.00
			9283 Salesforce.org Total		0.2	\$0.00
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$18,102.72
			9334 Measure G, Parcel Tax Total		0.5	\$18,102.72
			0004 Central Concentration	FACRESTORJUS	1.0	\$73,907.60
			0004 Central Concentration Total		1.0	\$73,907.60
		Classified Total			7.4	\$283,265.35
		236 Urban Promise Academy Total			35.0	\$2,351,360.87
Middle School Total					717.1	\$44,505,811.53
High School	301 Castlemont High Schc	Certificated	0000 General Purpose-unrestricted	AP HIGH	1.0	\$110,553.84
				COUNSELOR	0.2	\$11,306.60
				HS DIR	1.0	\$157,850.28
				TCHR 1112	27.4	\$2,110,915.44
			0000 General Purpose-unrestricted Total		29.6	\$2,390,626.16
			0002 Unrest Supplemental Support	TCHR 1112	0.2	\$12,227.76
				TSA CLASS11	1.0	\$61,138.80
			0002 Unrest Supplemental Support Total		1.2	\$73,366.56

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	301 Castlemont High Schc	Certificated	3010 Iasa-i Basic Grants Low Income	TSA CLASS11	1.0	\$98,274.12
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$98,274.12
			6500 Special Education	TCHR 1112	10.0	\$740,889.12
			6500 Special Education Total		10.0	\$740,889.12
			9283 Salesforce.org	SOCIAL WRKER	0.5	\$35,734.60
			9283 Salesforce.org Total		0.5	\$35,734.60
			9333 Measure N	TCHR 1112	4.0	\$290,414.40
			9333 Measure N Total		4.0	\$290,414.40
			9334 Measure G, Parcel Tax	TCHR 1112	2.0	\$196,548.24
			9334 Measure G, Parcel Tax Total		2.0	\$196,548.24
			0004 Central Concentration	AP HIGH	1.0	\$113,153.88
				SOCIAL WRKER	0.5	\$35,734.70
				TCHR 1112	3.6	\$302,245.32
			0004 Central Concentration Total		5.1	\$451,133.90
			3212 ESSER II Elem & Sec Emerg Rel	TCHR 1112	2.8	\$168,992.76
			3212 ESSER II Elem & Sec Emerg Rel Total		2.8	\$168,992.76
		Certificated Total			56.2	\$4,445,979.86
		Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	1.0	\$15,009.65
				ATTEND SP	1.0	\$8,567.64
			0000 General Purpose-unrestricted Total		2.0	\$23,577.29
			0002 Unrest Supplemental Support	ATTEND COML	0.5	\$23,428.20
				CASE MGR24	0.5	\$25,460.53
				COM RELAST2B	1.0	\$23,233.40
				COMM ASSTBI	1.0	\$27,450.80
				SP COL&CAR	0.5	\$26,202.82
				SP REFUGE	1.0	\$88,694.40
			0002 Unrest Supplemental Support Total		4.5	\$214,470.15
			0003 Unrest Concentration Support	ATTEND COML	0.5	\$23,428.00
				SP COL&CAR	0.5	\$26,202.63
			0003 Unrest Concentration Support Total		1.0	\$49,630.63
			3010 Iasa-i Basic Grants Low Income	CASE MGR24	0.5	\$25,460.36
			3010 Iasa-i Basic Grants Low Income Total		0.5	\$25,460.36
			3182 ESSA: Comp Support & Improvmt	NEWCOM ASST	1.0	\$33,087.00
				SITE LIA WRK	0.5	\$21,940.69
			3182 ESSA: Comp Support & Improvmt Total		1.5	\$55,027.69
			3310 Se-idea Basic Grant PI94-142	ISS	2.4	\$94,021.20
				PARA EDUCAT	0.8	\$34,370.40
			3310 Se-idea Basic Grant PI94-142 Total		3.2	\$128,391.60
			6500 Special Education	ISS	1.6	\$51,233.35
				PARA EDUCAT	5.6	\$158,119.96
			6500 Special Education Total		7.2	\$209,353.31
			9333 Measure N	C&C PATH CCH	0.5	\$2,389.85
				SITE LIA WRK	0.5	\$21,940.70
			9333 Measure N Total		1.0	\$24,330.55
			0004 Central Concentration	CASE MGR24	1.0	\$74,948.16
				PM COMMU SCH	1.0	\$94,318.32

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	301 Castlemont High School	Classified	0004 Central Concentration Total		2.0	\$169,266.48
		Classified Total			22.9	\$899,508.06
	301 Castlemont High School Total				79.1	\$5,345,487.92
	302 Fremont High School	Certificated	0000 General Purpose-unrestricted	AP HIGH	2.0	\$221,107.68
				HS DIR	2.0	\$310,500.48
				TCHR 1112	43.0	\$3,279,908.28
			0000 General Purpose-unrestricted Total		47.0	\$3,811,516.44
			0002 Unrest Supplemental Support	TCHR 1112	9.0	\$555,582.00
			0002 Unrest Supplemental Support Total		9.0	\$555,582.00
			0003 Unrest Concentration Support	TCHR STIP	1.0	\$41,526.36
			0003 Unrest Concentration Support Total		1.0	\$41,526.36
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,524.60
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$41,524.60
			3182 ESSA: Comp Support & Improvmt	TCHR STIP	1.0	\$41,526.36
			3182 ESSA: Comp Support & Improvmt Total		1.0	\$41,526.36
			6500 Special Education	TCHR 1112	8.0	\$573,219.72
				TCHR RSP	1.0	\$65,509.20
			6500 Special Education Total		9.0	\$638,728.92
			9283 Salesforce.org	SOCIAL WRKER	0.5	\$40,702.70
			9283 Salesforce.org Total		0.5	\$40,702.70
			9333 Measure N	COUNSELOR	0.5	\$37,690.80
				TCHR 1112	1.0	\$80,786.76
				TCHR STIP	1.0	\$41,526.36
			9333 Measure N Total		2.5	\$160,003.92
			9334 Measure G, Parcel Tax	LIBRARIAN	0.5	\$35,734.32
				TCHR 1112	2.0	\$163,805.64
			9334 Measure G, Parcel Tax Total		2.5	\$199,539.96
			0004 Central Concentration	SOCIAL WRKER	0.5	\$40,702.60
			0004 Central Concentration Total		0.5	\$40,702.60
		Certificated Total			74.0	\$5,571,353.86
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$74,698.32
				ATTEND SP BI	0.5	\$34,317.00
				CASE MGR24	0.2	\$6,716.54
				COM RELAST2B	0.5	\$19,150.11
			0000 General Purpose-unrestricted Total		2.2	\$134,881.97
			0002 Unrest Supplemental Support	FACRESTORJUS	0.5	\$36,953.80
			0002 Unrest Supplemental Support Total		0.5	\$36,953.80
			0003 Unrest Concentration Support	PE ATTEND	1.0	\$20,354.31
			0003 Unrest Concentration Support Total		1.0	\$20,354.31
			3010 Iasa-i Basic Grants Low Income	ATTEND COML	1.0	\$17,296.24
				CASE MGR24	0.8	\$25,266.90
			3010 Iasa-i Basic Grants Low Income Total		1.8	\$42,563.14
			3310 Se-idea Basic Grant PI94-142	ISS	1.6	\$53,080.84
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$53,080.84
			6500 Special Education	PARA EDUCAT	6.4	\$177,622.61
			6500 Special Education Total		6.4	\$177,622.61

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	302 Fremont High School	Classified	9333 Measure N	C&C PATH CCH	0.5	\$51,979.32
				SP COL&CAR	1.0	\$69,491.28
			9333 Measure N Total		1.5	\$121,470.60
			0004 Central Concentration	CASE MGR24	2.0	\$133,287.60
				CLK BIL	1.0	\$31,479.12
			0004 Central Concentration Total		3.0	\$164,766.72
			Classified Total		18.0	\$751,693.99
			302 Fremont High School Total		92.0	\$6,323,047.85
	303 McClymonds High Sch	Certificated	0000 General Purpose-unrestricted	AP HIGH	1.0	\$113,153.88
				COUNSELOR	0.2	\$19,263.30
				HS DIR	1.0	\$155,250.24
				TCHR 1112	10.6	\$830,268.48
				TSA CLASS11	1.0	\$72,058.44
			0000 General Purpose-unrestricted Total		13.8	\$1,189,994.34
			0002 Unrest Supplemental Support	TCHR 1112	1.6	\$94,973.76
				TSA CLASS12	0.7	\$61,564.51
			0002 Unrest Supplemental Support Total		2.3	\$156,538.27
			0003 Unrest Concentration Support	TSA CLASS12	0.3	\$28,971.53
			0003 Unrest Concentration Support Total		0.3	\$28,971.53
			6500 Special Education	TCHR 1112	4.0	\$292,621.20
				TCHR RSP	1.0	\$93,314.50
			6500 Special Education Total		5.0	\$385,935.70
			9333 Measure N	TCHR 1112	2.0	\$152,845.20
			9333 Measure N Total		2.0	\$152,845.20
			9334 Measure G, Parcel Tax	TCHR 1112	2.0	\$170,348.04
			9334 Measure G, Parcel Tax Total		2.0	\$170,348.04
			3212 ESSER II Elem & Sec Emerg Rel	TCHR 1112	1.8	\$145,890.36
			3212 ESSER II Elem & Sec Emerg Rel Total		1.8	\$145,890.36
			Certificated Total		27.2	\$2,230,523.44
		Classified	0000 General Purpose-unrestricted	ADMN ASST3	1.0	\$74,698.32
				ATTEND SP	0.5	\$17,445.52
				OUT CONSULT	1.5	\$51,404.63
				SEC HIGH	0.5	\$23,895.00
			0000 General Purpose-unrestricted Total		3.5	\$167,443.47
			0002 Unrest Supplemental Support	OUT CONSULT	0.5	\$19,150.11
				SP BEHAVIOR	0.1	\$5,791.52
			0002 Unrest Supplemental Support Total		0.6	\$24,941.63
			3010 Iasa-i Basic Grants Low Income	SP BEHAVIOR	0.9	\$52,123.15
			3010 Iasa-i Basic Grants Low Income Total		0.9	\$52,123.15
			6500 Special Education	ISS	1.6	\$52,939.20
				PARA EDUCAT	4.0	\$108,812.65
			6500 Special Education Total		5.6	\$161,751.85
			9333 Measure N	COOD CLASS	0.2	\$23,189.76
			9333 Measure N Total		0.2	\$23,189.76
			9334 Measure G, Parcel Tax	COOD CLASS	0.3	\$34,784.52
			9334 Measure G, Parcel Tax Total		0.3	\$34,784.52

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	303 McClymonds High Scho Classified Total				11.1	\$464,234.38
	303 McClymonds High School Total				38.3	\$2,694,757.82
	304 Oakland High School	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	52.2	\$3,749,310.10
				AP HIGH	3.0	\$334,261.56
				HS DIR	1.0	\$155,250.24
				TCHR DEP HD	1.0	\$63,534.50
				TSA CLASS11	5.5	\$440,963.16
				0000 General Purpose-unrestricted Total	62.7	\$4,743,319.56
			0002 Unrest Supplemental Support	TCHRSTRENGIM	6.6	\$379,640.25
				TCHR STIP	1.0	\$41,524.60
			0002 Unrest Supplemental Support Total		7.6	\$421,164.85
			3010 Iasa-i Basic Grants Low Income		4.7	\$349,611.40
			3010 Iasa-i Basic Grants Low Income Total		4.7	\$349,611.40
			6500 Special Education	TCHR RSP	5.0	\$381,152.40
				TCHR SDC NON	5.0	\$317,632.00
				TCHR SDC SEV	2.0	\$127,055.00
			6500 Special Education Total		12.0	\$825,839.40
			9283 Salesforce.org		0.5	\$44,670.10
			9283 Salesforce.org Total		0.5	\$44,670.10
			9333 Measure N	TCHRSTRENGIM	2.5	\$149,052.20
				AP HIGH	1.0	\$95,516.04
				COUNSELOR	1.8	\$124,374.40
				TCHR STIP	1.0	\$41,524.60
				TSA CLASS11	0.5	\$39,534.00
				9333 Measure N Total	6.8	\$450,001.24
			9334 Measure G, Parcel Tax		2.0	\$156,821.00
			9334 Measure G, Parcel Tax Total		2.0	\$156,821.00
			0004 Central Concentration	SOCIAL WRKER	0.5	\$44,670.00
				TCHR DEP HD	3.0	\$222,356.70
			0004 Central Concentration Total		3.5	\$267,026.70
			3212 ESSER II Elem & Sec Emerg Rel		1.0	\$110,553.84
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$110,553.84
		Certificated Total			100.8	\$7,369,008.09
		Classified	0000 General Purpose-unrestricted	ADMN ASST 2	1.0	\$53,147.43
				ADMNASST124	1.0	\$61,898.64
				ATTEND SP	1.0	\$20,160.00
				ATTEND SP BI	1.0	\$33,942.60
				CASE MGR24	1.0	\$53,449.15
				PE ATTEND	0.5	\$13,025.60
			0000 General Purpose-unrestricted Total		5.5	\$235,623.42
			0002 Unrest Supplemental Support	LIFEGUARD	1.0	\$25,922.20
				NEWCOM ASST	0.4	\$11,741.40
				PE ATTEND	1.5	\$39,027.36
				TEXT CLK	1.0	\$33,591.20
			0002 Unrest Supplemental Support Total		3.9	\$110,282.16
			3010 Iasa-i Basic Grants Low Income		0.6	\$17,612.18

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	304 Oakland High School	Classified	3010 Iasa-i Basic Grants Low Income Total		0.6	\$17,612.18
			3310 Se-idea Basic Grant PI94-142	ISS	1.6	\$34,025.60
				PARA EDUCAT	0.8	\$29,380.00
			3310 Se-idea Basic Grant PI94-142 Total		2.4	\$63,405.60
			6500 Special Education	PARA EDUCAT	12.8	\$379,168.56
			6500 Special Education Total		12.8	\$379,168.56
			9333 Measure N	ADMNAST1B24	1.0	\$16,886.72
				C&C PATH CCH	0.5	\$51,979.32
				CASE MGR20	4.0	\$249,262.80
				SITE LIA WRK	1.0	\$69,491.28
			9333 Measure N Total		6.5	\$387,620.12
			0004 Central Concentration	DIST REGIS	1.0	\$43,985.28
			0004 Central Concentration Total		1.0	\$43,985.28
		Classified Total			32.7	\$1,237,697.32
	304 Oakland High School Total				133.5	\$8,606,705.41
	305 Oakland Tech High School	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	63.3	\$4,604,710.40
				AP HIGH	4.0	\$430,559.40
				HS DIR	1.0	\$157,850.28
				TCHR DEP HD	5.8	\$406,797.37
			0000 General Purpose-unrestricted Total		74.1	\$5,599,917.45
			0002 Unrest Supplemental Support	TCHRSTRENGIM	7.7	\$431,908.60
				COUNSELOR	0.2	\$18,007.20
				TSA CLASS11	1.0	\$100,444.68
			0002 Unrest Supplemental Support Total		8.9	\$550,360.48
			3010 Iasa-i Basic Grants Low Income	TCHRSTRENGIM	1.4	\$109,979.00
				TCHR DEP HD	0.2	\$15,483.40
				TSA CLASS11	1.0	\$61,138.80
			3010 Iasa-i Basic Grants Low Income Total		2.6	\$186,601.20
			6385 Riverside Community Col	TCHRSTRENGIM	0.2	\$14,293.90
			6385 Riverside Community Col Total		0.2	\$14,293.90
			6500 Special Education	TCHR RSP	4.0	\$346,416.80
				TCHR SDC NON	8.0	\$650,856.10
				TCHR SDC SEV	5.0	\$335,488.80
			6500 Special Education Total		17.0	\$1,332,761.70
			7220 Partnership Academy Program	TCHRSTRENGIM	0.4	\$30,969.60
			7220 Partnership Academy Program Total		0.4	\$30,969.60
			9333 Measure N	TCHRSTRENGIM	4.2	\$269,573.80
				AP HIGH	1.0	\$90,947.28
				COUNSELOR	2.0	\$95,537.04
			9333 Measure N Total		7.2	\$456,058.12
			9334 Measure G, Parcel Tax	TCHR DEP HD	2.0	\$162,782.60
			9334 Measure G, Parcel Tax Total		2.0	\$162,782.60
			0004 Central Concentration	TCHRSTRENGIM	2.8	\$265,998.40
			0004 Central Concentration Total		2.8	\$265,998.40
		Certificated Total			115.2	\$8,599,743.45
		Classified	0000 General Purpose-unrestricted	ADMNASST124	2.0	\$111,312.16

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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	305 Oakland Tech High School	Classified	0000 General Purpose-unrestricted	ADMNASST2 BI	1.0	\$67,971.60
				ATTEND SP	1.0	\$33,942.60
				ATTEND SP BI	1.0	\$34,079.72
				DIST REGIS	0.5	\$29,979.79
			0000 General Purpose-unrestricted Total		5.5	\$277,285.87
			3310 Se-idea Basic Grant PI94-142	ISS	11.2	\$388,769.75
				PARA EDUCAT	2.4	\$89,315.20
			3310 Se-idea Basic Grant PI94-142 Total		13.6	\$478,084.95
			6500 Special Education	IA SPED	0.8	\$21,948.38
				PARA EDUCAT	8.8	\$266,297.50
			6500 Special Education Total		9.6	\$288,245.88
			9333 Measure N	C&C PATH CCH	0.5	\$51,979.32
				SITE LIA WRK	1.0	\$69,491.28
				SP COL&CAR	1.0	\$69,491.28
			9333 Measure N Total		2.5	\$190,961.88
			9337 PTA LOCAL SCHOOLS	FACRESTORJUS	0.3	\$18,477.00
			9337 PTA LOCAL SCHOOLS Total		0.3	\$18,477.00
			0004 Central Concentration	PM COMMU SCH	1.0	\$77,595.30
			0004 Central Concentration Total		1.0	\$77,595.30
		Classified Total			32.5	\$1,330,650.88
	305 Oakland Tech High School Total				147.7	\$9,930,394.33
	306 Skyline High School	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	55.8	\$4,021,973.74
				AP HIGH	3.0	\$322,669.92
				HS DIR	1.0	\$155,250.24
				TCHR DEP HD	2.9	\$180,275.60
				TSA CLASS10	1.0	\$71,469.30
				TSA CLASS12	1.0	\$92,900.28
			0000 General Purpose-unrestricted Total		64.7	\$4,844,539.08
			0002 Unrest Supplemental Support	TCHRSTRENGIM	3.8	\$216,691.80
				TCHR STIP	1.0	\$41,524.60
			0002 Unrest Supplemental Support Total		4.8	\$258,216.40
			3010 Iasa-i Basic Grants Low Income	TCHRSTRENGIM	1.5	\$98,279.70
				TCHR STIP	2.0	\$83,049.20
			3010 Iasa-i Basic Grants Low Income Total		3.5	\$181,328.90
			6385 Riverside Community Col	TCHRSTRENGIM	0.2	\$19,596.00
			6385 Riverside Community Col Total		0.2	\$19,596.00
			6386 Green Calif. Partnership Acad	TCHRSTRENGIM	0.2	\$19,596.00
			6386 Green Calif. Partnership Acad Total		0.2	\$19,596.00
			6500 Special Education	TCHRSTRENGIM	0.2	\$21,441.60
				TCHR HEARING	1.4	\$107,204.64
				TCHR RSP	7.0	\$556,577.50
				TCHR SDC NON	7.0	\$482,400.30
				TCHR SDC SEV	6.0	\$450,633.00
			6500 Special Education Total		21.6	\$1,618,257.04
			7220 Partnership Academy Program	TCHRSTRENGIM	0.2	\$14,293.90
			7220 Partnership Academy Program Total		0.2	\$14,293.90

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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	306 Skyline High School	Certificated	9333 Measure N	TCHRSTRENGIM	5.8	\$355,166.80
				COUNSELOR	1.6	\$115,584.70
			9333 Measure N Total		7.4	\$470,751.50
			9334 Measure G, Parcel Tax	LIBRARIAN	0.5	\$35,734.32
				TCHR DEP HD	2.0	\$128,062.60
			9334 Measure G, Parcel Tax Total		2.5	\$163,796.92
			0004 Central Concentration	TCHRSTRENGIM	1.0	\$93,314.50
				AP HIGH	1.3	\$90,959.18
				TCHR DEP HD	2.1	\$151,264.64
			0004 Central Concentration Total		4.4	\$335,538.32
			3212 ESSER II Elem & Sec Emerg Rel	AP HIGH	0.7	\$63,657.48
			3212 ESSER II Elem & Sec Emerg Rel Total		0.7	\$63,657.48
		Certificated Total			110.2	\$7,989,571.54
		Classified	0000 General Purpose-unrestricted	ADMNASST124	1.0	\$61,867.50
				ADMNASST3B	1.0	\$41,723.06
				ATTEND SP BI	2.0	\$24,268.52
				TEXT CLK	1.0	\$33,092.40
			0000 General Purpose-unrestricted Total		5.0	\$160,951.48
			0002 Unrest Supplemental Support	ADMNASST2BI	1.6	\$81,288.65
				CASE MGR24	4.0	\$235,156.12
			0002 Unrest Supplemental Support Total		5.6	\$316,444.77
			3010 Iasa-i Basic Grants Low Income	CASE MGR24	1.0	\$20,508.08
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$20,508.08
			3310 Se-idea Basic Grant PI94-142	ISS	4.8	\$155,968.48
			3310 Se-idea Basic Grant PI94-142 Total		4.8	\$155,968.48
			6500 Special Education	IA SPED	0.8	\$23,837.40
				ISS	2.4	\$64,415.20
				PARA EDUCAT	14.4	\$382,863.19
			6500 Special Education Total		17.6	\$471,115.79
			9333 Measure N	ADMNASST2BI	0.4	\$8,878.06
				C&C PATH CCH	0.5	\$51,979.32
				CASE MGR24	1.0	\$58,589.28
				SP COL&CAR	1.0	\$54,340.20
			9333 Measure N Total		2.9	\$173,786.86
			0004 Central Concentration	PM COMMU SCH	1.0	\$94,318.32
			0004 Central Concentration Total		1.0	\$94,318.32
		Classified Total			37.9	\$1,393,093.78
		306 Skyline High School Total			148.1	\$9,382,665.32
	309 Bunche Academy	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	6.4	\$355,990.00
				PRIN HS SML	1.0	\$127,385.04
			0000 General Purpose-unrestricted Total		7.4	\$483,375.04
			0002 Unrest Supplemental Support	TCHRSTRENGIM	0.9	\$50,027.10
			0002 Unrest Supplemental Support Total		0.9	\$50,027.10
			6500 Special Education	TCHR RSP	1.0	\$77,416.90
			6500 Special Education Total		1.0	\$77,416.90
			9333 Measure N	TCHRSTRENGIM	0.0	\$1,111.70

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	309 Bunche Academy	Certificated	9333 Measure N	COUNSELOR	0.3	\$16,959.80
			9333 Measure N Total		0.3	\$18,071.50
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	0.7	\$84,551.30
			3212 ESSER II Elem & Sec Emerg Rel Total		0.7	\$84,551.30
		Certificated Total			10.3	\$713,441.84
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$75,072.72
				ATTEND SP	1.0	\$16,623.78
				CASE MGR24	1.0	\$62,253.40
			0000 General Purpose-unrestricted Total		3.0	\$153,949.90
			9333 Measure N	C&C PATH CCH	0.2	\$17,257.08
			9333 Measure N Total		0.2	\$17,257.08
		Classified Total			3.2	\$171,206.98
	309 Bunche Academy Total				13.5	\$884,648.82
	310 Dewey High School	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	1.9	\$118,316.80
				PRIN HS SML	1.0	\$129,226.70
				TSA CLASS11	0.2	\$12,227.76
			0000 General Purpose-unrestricted Total		3.1	\$259,771.26
			0002 Unrest Supplemental Support	TCHRSTRENGIM	8.8	\$663,910.20
				COUNSELOR	0.4	\$39,363.90
				TSA CLASS11	0.8	\$48,911.04
			0002 Unrest Supplemental Support Total		10.0	\$752,185.14
			6500 Special Education	TCHR RSP	1.0	\$97,980.20
			6500 Special Education Total		1.0	\$97,980.20
			9333 Measure N	TCHRSTRENGIM	0.2	\$0.00
			9333 Measure N Total		0.2	\$0.00
			3212 ESSER II Elem & Sec Emerg Rel	TCHRSTRENGIM	1.6	\$115,853.90
				AP HIGH	1.0	\$90,939.30
			3212 ESSER II Elem & Sec Emerg Rel Total		2.6	\$206,793.20
		Certificated Total			16.9	\$1,316,729.80
		Classified	0000 General Purpose-unrestricted	ATTEND SP	1.0	\$34,317.00
				OFFMGR	1.0	\$81,454.80
			0000 General Purpose-unrestricted Total		2.0	\$115,771.80
			3182 ESSA: Comp Support & Improvmt	SP PATH TRAN	0.6	\$21,088.81
			3182 ESSA: Comp Support & Improvmt Total		0.6	\$21,088.81
			6500 Special Education	ISS	1.6	\$57,109.00
			6500 Special Education Total		1.6	\$57,109.00
			9333 Measure N	C&C PATH CCH	0.2	\$17,257.08
			9333 Measure N Total		0.2	\$17,257.08
			0004 Central Concentration	TEXT CLK	1.0	\$33,342.20
			0004 Central Concentration Total		1.0	\$33,342.20
		Classified Total			5.4	\$244,568.89
	310 Dewey High School Total				22.2	\$1,561,298.69
	330 Independent Study 9-	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	1.6	\$111,802.10
				AP HIGH	0.5	\$55,276.92
				PRIN HS SML	0.5	\$64,992.60
				TSA CLASS10	1.2	\$81,390.00

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	330 Independent Study 9-12	Certificated	0000 General Purpose-unrestricted	TSA CLASS11	0.2	\$12,227.76
			0000 General Purpose-unrestricted Total		4.0	\$325,689.38
			0002 Unrest Supplemental Support	TCHRSTRENGIM	6.8	\$477,450.10
				COUNSELOR	0.4	\$30,152.64
				TSA CLASS10	0.8	\$63,523.30
				TSA CLASS11	0.8	\$48,911.04
			0002 Unrest Supplemental Support Total		8.8	\$620,037.08
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	1.0	\$41,526.36
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$41,526.36
			6500 Special Education	TCHR RSP	1.0	\$97,980.20
				TCHR SDC NON	1.0	\$73,442.50
			6500 Special Education Total		2.0	\$171,422.70
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	0.2	\$13,501.80
			9334 Measure G, Parcel Tax Total		0.2	\$13,501.80
		Certificated Total			16.0	\$1,172,177.32
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$74,698.32
				ATTEND SP	1.0	\$26,537.14
			0000 General Purpose-unrestricted Total		2.0	\$101,235.46
			0002 Unrest Supplemental Support	COM RELAST2B	1.0	\$38,425.12
			0002 Unrest Supplemental Support Total		1.0	\$38,425.12
			6500 Special Education	ISS	1.6	\$46,679.04
			6500 Special Education Total		1.6	\$46,679.04
		Classified Total			4.6	\$186,339.62
	330 Independent Study 9-12 Total				20.6	\$1,358,516.94
	333 Community Day School	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	0.6	\$42,092.40
				PRIN ALT ED	1.0	\$103,750.35
			0000 General Purpose-unrestricted Total		1.6	\$145,842.75
			0002 Unrest Supplemental Support	TCHRSTRENGIM	3.2	\$239,841.20
			0002 Unrest Supplemental Support Total		3.2	\$239,841.20
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	0.2	\$17,868.00
			9334 Measure G, Parcel Tax Total		0.2	\$17,868.00
		Certificated Total			5.0	\$403,551.95
		Classified	0000 General Purpose-unrestricted	ADMNASST124	1.0	\$61,774.08
			0000 General Purpose-unrestricted Total		1.0	\$61,774.08
			0004 Central Concentration	CASE MGR24	1.0	\$11,998.79
			0004 Central Concentration Total		1.0	\$11,998.79
		Classified Total			2.0	\$73,772.87
	333 Community Day School Total				7.0	\$477,324.82
	335 Life Academy	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	17.0	\$1,126,599.20
				AP HIGH	0.7	\$63,657.54
				PRIN HS SML	1.8	\$244,816.20
				TSA CLASS11	1.0	\$53,584.50
			0000 General Purpose-unrestricted Total		20.5	\$1,488,657.44
			0002 Unrest Supplemental Support	TCHRSTRENGIM	2.0	\$109,150.90
			0002 Unrest Supplemental Support Total		2.0	\$109,150.90
			0003 Unrest Concentration Support	PRIN HS SML	0.2	\$22,742.52

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	335 Life Academy	Certificated	0003 Unrest Concentration Support Total		0.2	\$22,742.52
			3010 Iasa-i Basic Grants Low Income	TCHRSTRENGIM	1.4	\$76,165.80
			3010 Iasa-i Basic Grants Low Income Total		1.4	\$76,165.80
			6500 Special Education	TCHR RSP	2.0	\$118,238.50
				TCHR SDC NON	3.0	\$199,506.90
			6500 Special Education Total		5.0	\$317,745.40
			9283 Salesforce.org	AP HIGH	0.6	\$60,448.02
			9283 Salesforce.org Total		0.6	\$60,448.02
			9332 Measure G1 Parcel Tx	TCHRSTRENGIM	0.6	\$30,754.50
			9332 Measure G1 Parcel Tx Total		0.6	\$30,754.50
			9333 Measure N	TCHRSTRENGIM	0.0	\$1,427.60
			9333 Measure N Total		0.0	\$1,427.60
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	2.0	\$146,899.00
				LIBRARIAN	0.5	\$40,702.70
			9334 Measure G, Parcel Tax Total		2.5	\$187,601.70
			0004 Central Concentration	TCHRSTRENGIM	0.8	\$42,531.80
			0004 Central Concentration Total		0.8	\$42,531.80
			3212 ESSER II Elem & Sec Emerg Rel	AP HIGH	1.4	\$141,045.12
			3212 ESSER II Elem & Sec Emerg Rel Total		1.4	\$141,045.12
		Certificated Total			35.0	\$2,478,270.80
		Classified	0000 General Purpose-unrestricted	ADMNAST1B24	1.0	\$61,774.08
				ATTEND SP BI	1.0	\$295.50
				CASE MGR20	1.0	\$33,749.70
			0000 General Purpose-unrestricted Total		3.0	\$95,819.28
			0002 Unrest Supplemental Support	CASE MGR20	0.3	\$18,676.00
			0002 Unrest Supplemental Support Total		0.3	\$18,676.00
			3310 Se-idea Basic Grant PI94-142	ISS	2.4	\$101,327.40
			3310 Se-idea Basic Grant PI94-142 Total		2.4	\$101,327.40
			6500 Special Education	ISS	1.6	\$37,590.24
				PARA EDUCAT	1.6	\$30,156.90
			6500 Special Education Total		3.2	\$67,747.14
			9332 Measure G1 Parcel Tx	CASE MGR20	0.5	\$2,622.87
			9332 Measure G1 Parcel Tx Total		0.5	\$2,622.87
			0004 Central Concentration	CASE MGR20	1.0	\$62,253.40
			0004 Central Concentration Total		1.0	\$62,253.40
		Classified Total			10.4	\$348,446.09
	335 Life Academy Total				45.4	\$2,826,716.89
	338 Metwest	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	11.0	\$674,778.30
				AP HIGH	1.0	\$90,939.30
				COUNSELOR	0.4	\$30,152.64
				PRIN HS SML	1.0	\$127,385.04
				TSA CLASS10	3.0	\$218,383.80
			0000 General Purpose-unrestricted Total		16.4	\$1,141,639.08
			0002 Unrest Supplemental Support	TCHRSTRENGIM	2.1	\$125,573.10
			0002 Unrest Supplemental Support Total		2.1	\$125,573.10
			3010 Iasa-i Basic Grants Low Income	TCHRSTRENGIM	0.9	\$54,498.30

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General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	338 Metwest	Certificated	3010 Iasa-i Basic Grants Low Income Total		0.9	\$54,498.30
			6500 Special Education	TCHR RSP	1.0	\$65,509.20
				TCHR SDC NON	1.0	\$89,340.10
			6500 Special Education Total		2.0	\$154,849.30
			9333 Measure N	TCHRSTRENGIM	2.0	\$115,940.70
			9333 Measure N Total		2.0	\$115,940.70
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	2.0	\$156,905.00
			9334 Measure G, Parcel Tax Total		2.0	\$156,905.00
		Certificated Total			25.4	\$1,749,405.48
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$32,680.80
				ATTEND SP BI	1.0	\$22,162.57
				LIAFAM PARBI	1.0	\$45,962.10
			0000 General Purpose-unrestricted Total		3.0	\$100,805.47
			3310 Se-idea Basic Grant PI94-142	ISS	1.6	\$27,083.00
			3310 Se-idea Basic Grant PI94-142 Total		1.6	\$27,083.00
		Classified Total			4.6	\$127,888.47
	338 Metwest Total				30.0	\$1,877,293.95
	352 Rudsdale Continuation	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	1.2	\$76,823.50
				AP HIGH	2.0	\$206,036.04
				PRIN HS SML	1.0	\$117,388.23
				TSA 10PAY	0.4	\$27,865.60
				TSA CLASS10	1.2	\$88,937.68
				TSA CLASS11	0.8	\$63,333.24
			0000 General Purpose-unrestricted Total		6.6	\$580,384.29
			0002 Unrest Supplemental Support	TCHRSTRENGIM	5.6	\$381,945.90
				TSA 10PAY	1.6	\$116,052.60
				TSA CLASS10	4.8	\$355,750.72
				TSA CLASS11	3.2	\$253,333.08
			0002 Unrest Supplemental Support Total		15.2	\$1,107,082.30
			3010 Iasa-i Basic Grants Low Income	TCHR STIP	0.4	\$16,609.80
			3010 Iasa-i Basic Grants Low Income Total		0.4	\$16,609.80
			3182 ESSA: Comp Support & Improvmt	COUNSELOR	0.4	\$30,152.64
				TCHR STIP	1.6	\$66,441.16
			3182 ESSA: Comp Support & Improvmt Total		2.0	\$96,593.80
			9283 Salesforce.org	SOCIAL WRKER	0.5	\$35,734.32
			9283 Salesforce.org Total		0.5	\$35,734.32
			9334 Measure G, Parcel Tax	TCHRSTRENGIM	0.2	\$18,662.90
			9334 Measure G, Parcel Tax Total		0.2	\$18,662.90
			0004 Central Concentration	SOCIAL WRKER	0.5	\$35,734.32
			0004 Central Concentration Total		0.5	\$35,734.32
		Certificated Total			25.4	\$1,890,801.73
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$34,344.74
				ATTEND SP	1.0	\$34,666.44
			0000 General Purpose-unrestricted Total		2.0	\$69,011.18
			9333 Measure N	C&C PATH CCH	0.2	\$17,465.04
				SP PATH TRAN	0.5	\$34,745.52

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	352 Rudsdale Continuation	Classified	9333 Measure N Total		0.7	\$52,210.56
			0004 Central Concentration	CASE MGR24	1.0	\$37,867.46
			0004 Central Concentration Total		1.0	\$37,867.46
		Classified Total			3.7	\$159,089.20
	352 Rudsdale Continuation Total				29.1	\$2,049,890.93
	353 Oakland International	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	17.3	\$1,315,046.40
				PRIN HS SML	1.0	\$127,385.04
			0000 General Purpose-unrestricted Total		18.3	\$1,442,431.44
			0002 Unrest Supplemental Support	TCHRSTRENGIM	5.4	\$261,182.80
			0002 Unrest Supplemental Support Total		5.4	\$261,182.80
			0003 Unrest Concentration Support	TCHRSTRENGIM	0.6	\$33,351.40
			0003 Unrest Concentration Support Total		0.6	\$33,351.40
			6385 Riverside Commuiny Col	TCHRSTRENGIM	0.2	\$15,088.70
			6385 Riverside Commuiny Col Total		0.2	\$15,088.70
			6500 Special Education	TCHR RSP	1.0	\$56,593.30
				TCHR SDC NON	1.0	\$61,547.30
			6500 Special Education Total		2.0	\$118,140.60
			9243 Association For Continuing Edu	TCHRSTRENGIM	0.3	\$16,675.70
			9243 Association For Continuing Edu Total		0.3	\$16,675.70
			9283 Salesforce.org	COUNSELOR	0.5	\$35,595.00
			9283 Salesforce.org Total		0.5	\$35,595.00
			0004 Central Concentration	TCHRSTRENGIM	3.2	\$164,695.52
				AP HIGH	1.0	\$95,516.04
				COUNSELOR	0.5	\$35,595.00
			0004 Central Concentration Total		4.7	\$295,806.56
		Certificated Total			32.0	\$2,218,272.20
		Classified	0000 General Purpose-unrestricted	ADMNAST1B24	1.0	\$61,524.24
				ATTEND SP	1.0	\$34,067.20
				CASE MGR24	0.5	\$37,349.28
			0000 General Purpose-unrestricted Total		2.5	\$132,940.72
			0002 Unrest Supplemental Support	SP SCH TECH	0.5	\$16,340.40
			0002 Unrest Supplemental Support Total		0.5	\$16,340.40
			0003 Unrest Concentration Support	CASE MGR24	0.5	\$37,349.04
			0003 Unrest Concentration Support Total		0.5	\$37,349.04
			6500 Special Education	PARA EDUCAT	1.6	\$51,040.40
			6500 Special Education Total		1.6	\$51,040.40
			9141 Stuart Foundation	DIR CONT LRN	0.2	\$37,691.54
			9141 Stuart Foundation Total		0.2	\$37,691.54
			9243 Association For Continuing Edu	DIR CONT LRN	0.1	\$10,912.73
			9243 Association For Continuing Edu Total		0.1	\$10,912.73
			9291 Silvergiving Fndatn	DIR CONT LRN	1.0	\$127,542.05
			9291 Silvergiving Fndatn Total		1.0	\$127,542.05
			9333 Measure N	NEWCOM ASST	4.8	\$140,262.81
				PARA EDUCAT	0.4	\$12,760.20
			9333 Measure N Total		5.2	\$153,023.01
			9334 Measure G, Parcel Tax	LIBRARY TECH	0.5	\$18,102.72

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Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
High School	353 Oakland International Hi	Classified	9334 Measure G, Parcel Tax Total		0.5	\$18,102.72
			0004 Central Concentration	PM COMMU SCH	1.0	\$94,318.32
			0004 Central Concentration Total		1.0	\$94,318.32
		Classified Total			13.1	\$679,260.93
	353 Oakland International High Sch Total				45.1	\$2,897,533.13
High School Total					851.5	\$56,216,282.82
Other	802 Arroyo Viejo	Certificated	3010 Iasa-i Basic Grants Low Income	TCHR CDC	1.0	\$71,179.68
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$71,179.68
		Certificated Total			1.0	\$71,179.68
	802 Arroyo Viejo Total				1.0	\$71,179.68
	803 Burbank State Presch	Certificated	3315 Se-idea Preschool Non-ris	TCHR SDC NON	1.0	\$91,313.30
				TCHR SDC SEV	1.0	\$71,469.30
			3315 Se-idea Preschool Non-ris Total		2.0	\$162,782.60
			3385 Se-idea Early Intervention Grn	TCHR HEARING	0.6	\$41,127.80
				TCHR SDC SEV	0.8	\$73,485.20
			3385 Se-idea Early Intervention Grn Total		1.3	\$114,613.00
			6500 Special Education	CDC SITE ADM	1.0	\$115,351.08
				TCHR HEARING	0.2	\$17,626.20
				TCHR SDC NON	6.0	\$405,235.30
				TCHR SDC SEV	7.3	\$517,648.50
			6500 Special Education Total		14.5	\$1,055,861.08
		Certificated Total			17.8	\$1,333,256.68
		Classified	3310 Se-idea Basic Grant PI94-142	ISS	2.4	\$101,327.40
			3310 Se-idea Basic Grant PI94-142 Total		2.4	\$101,327.40
			3385 Se-idea Early Intervention Grn	PARA EDUCAT	0.4	\$17,185.20
			3385 Se-idea Early Intervention Grn Total		0.4	\$17,185.20
			6500 Special Education	CLK BIL	1.0	\$19,670.14
				ISS	0.8	\$33,838.10
				PARA EDUCAT	16.4	\$428,572.24
			6500 Special Education Total		18.2	\$482,080.48
		Certificated Total			21.0	\$600,593.08
	803 Burbank State Preschool Cdc Total				38.8	\$1,933,849.76
	805 Bella Vista Cdc	Certificated	3010 Iasa-i Basic Grants Low Income	TCHR CDC	2.0	\$133,222.32
			3010 Iasa-i Basic Grants Low Income Total		2.0	\$133,222.32
		Certificated Total			2.0	\$133,222.32
	805 Bella Vista Cdc Total				2.0	\$133,222.32
	806 Brookfield Cdc	Certificated	3010 Iasa-i Basic Grants Low Income	TCHR CDC	1.0	\$87,554.40
			3010 Iasa-i Basic Grants Low Income Total		1.0	\$87,554.40
		Certificated Total			1.0	\$87,554.40
	806 Brookfield Cdc Total				1.0	\$87,554.40
	809 International Cdc	Certificated	3010 Iasa-i Basic Grants Low Income	TCHR CDC	3.0	\$204,368.28
			3010 Iasa-i Basic Grants Low Income Total		3.0	\$204,368.28
		Certificated Total			3.0	\$204,368.28
	809 International Cdc Total				3.0	\$204,368.28
	811 Emerson Cdc	Certificated	3010 Iasa-i Basic Grants Low Income	TCHR CDC	1.5	\$93,649.68
			3010 Iasa-i Basic Grants Low Income Total		1.5	\$93,649.68

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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Other	811 Emerson Cdc	Certificated Total			1.5	\$93,649.68
	811 Emerson Cdc Total				1.5	\$93,649.68
	815 Highland Cdc	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	1.0	\$45,495.72
			3010 lasa-i Basic Grants Low Income Total		1.0	\$45,495.72
		Certificated Total			1.0	\$45,495.72
	815 Highland Cdc Total				1.0	\$45,495.72
	817 Jefferson Cdc	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	2.0	\$138,665.52
			3010 lasa-i Basic Grants Low Income Total		2.0	\$138,665.52
		Certificated Total			2.0	\$138,665.52
	817 Jefferson Cdc Total				2.0	\$138,665.52
	819 Centro Infantil De La F	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	2.0	\$157,859.40
				TCHR ST PREK	1.0	\$29,796.40
			3010 lasa-i Basic Grants Low Income Total		3.0	\$187,655.80
		Certificated Total			3.0	\$187,655.80
	819 Centro Infantil De La Raza Total				3.0	\$187,655.80
	820 Laurel Cdc	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	2.3	\$160,713.00
			3010 lasa-i Basic Grants Low Income Total		2.3	\$160,713.00
		Certificated Total			2.3	\$160,713.00
	820 Laurel Cdc Total				2.3	\$160,713.00
	823 Lockwood Cdc	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	2.5	\$201,675.72
			3010 lasa-i Basic Grants Low Income Total		2.5	\$201,675.72
		Certificated Total			2.5	\$201,675.72
	823 Lockwood Cdc Total				2.5	\$201,675.72
	824 Yuk Yau Cdc	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	1.0	\$67,056.84
			3010 lasa-i Basic Grants Low Income Total		1.0	\$67,056.84
		Certificated Total			1.0	\$67,056.84
	824 Yuk Yau Cdc Total				1.0	\$67,056.84
	825 Harriet Tubman Cdc	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	1.5	\$123,955.20
			3010 lasa-i Basic Grants Low Income Total		1.5	\$123,955.20
		Certificated Total			1.5	\$123,955.20
	825 Harriet Tubman Cdc Total				1.5	\$123,955.20
	827 Lockwood Pre-k	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	1.0	\$50,325.24
			3010 lasa-i Basic Grants Low Income Total		1.0	\$50,325.24
		Certificated Total			1.0	\$50,325.24
	827 Lockwood Pre-k Total				1.0	\$50,325.24
	829 Manzanita Cdc	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	2.0	\$164,920.92
			3010 lasa-i Basic Grants Low Income Total		2.0	\$164,920.92
		Certificated Total			2.0	\$164,920.92
	829 Manzanita Cdc Total				2.0	\$164,920.92
	830 Place @ Prescott St F	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	1.0	\$61,436.76
			3010 lasa-i Basic Grants Low Income Total		1.0	\$61,436.76
		Certificated Total			1.0	\$61,436.76
	830 Place @ Prescott St Presch Cdc Total				1.0	\$61,436.76
	831 United Nations Early C	Certificated	3010 lasa-i Basic Grants Low Income	TCHR CDC	2.0	\$153,297.24
			3010 lasa-i Basic Grants Low Income Total		2.0	\$153,297.24
		Certificated Total			2.0	\$153,297.24

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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount		
Other	831 United Nations Early Childhood Total				2.0	\$153,297.24		
	838 Stonehurst Cdc	Certificated	3010 Iasa-i Basic Grants Low Income	TCHR CDC	1.0	\$58,487.52		
			3010 Iasa-i Basic Grants Low Income Total			1.0	\$58,487.52	
		Certificated Total			1.0	\$58,487.52		
	838 Stonehurst Cdc Total				1.0	\$58,487.52		
	862 Fruitvale Pre-kinderga	Certificated	3010 Iasa-i Basic Grants Low Income	TCHR CDC	1.0	\$87,554.40		
			3010 Iasa-i Basic Grants Low Income Total			1.0	\$87,554.40	
		Certificated Total			1.0	\$87,554.40		
	862 Fruitvale Pre-kindergarten Total				1.0	\$87,554.40		
	Other Total					68.6	\$4,025,064.00	
Central Office	901 Chief of Staff	Classified	0000 General Purpose-unrestricted	SR EA SUPT	1.0	\$118,514.88		
			0000 General Purpose-unrestricted Total			1.0	\$118,514.88	
			9225 Kaiser Health&wellness W/ebcf	CHIEF STAFF	1.0	\$210,892.56		
				PUBLIC MGR	1.0	\$81,549.45		
				SR DIR STRPJ	1.0	\$144,065.76		
				9225 Kaiser Health&wellness W/ebcf Total			3.0	\$436,507.77
			9263 Harvard	STRAFERELRES	1.0	\$70,444.32		
			9263 Harvard Total			1.0	\$70,444.32	
			Classified Total			5.0	\$625,466.97	
			901 Chief of Staff Total				5.0	\$625,466.97
	903 Office Of Chief Acade	Certificated	0000 General Purpose-unrestricted	CHIEF AO	1.0	\$259,560.00		
			0000 General Purpose-unrestricted Total			1.0	\$259,560.00	
			Certificated Total			1.0	\$259,560.00	
			Classified	0000 General Purpose-unrestricted	SR EA SUPT	1.0	\$118,514.88	
				0000 General Purpose-unrestricted Total			1.0	\$118,514.88
				Classified Total			1.0	\$118,514.88
	903 Office Of Chief Academic Offic Total				2.0	\$378,074.88		
	905 Office Of Sr. Business	Classified	0000 General Purpose-unrestricted	AP TECH2	2.0	\$136,068.24		
				AP TECH3	2.0	\$64,239.19		
				CONTROLLER	1.0	\$175,146.84		
				DIR BUD FINA	1.0	\$166,771.68		
				DIR PAYROLL	1.0	\$158,835.24		
				DIR PGM ACCT	0.2	\$26,540.40		
				FINAN ACCT1	1.0	\$64,514.45		
				FINAN ACCT2	1.0	\$99,020.28		
				FINAN ACCT3	6.7	\$734,874.06		
				MGR COACCT	3.0	\$359,212.62		
				PAY TECH2	7.0	\$355,558.21		
				POS CTRL ANL	1.0	\$7,639.78		
				RECEPTIONIST	0.8	\$28,375.20		
				SR DIR STRPJ	0.5	\$144,065.76		
				SR EA SUPT	1.0	\$93,758.88		
				SR FINA ANA	3.0	\$273,107.17		
				0000 General Purpose-unrestricted Total			32.2	\$2,887,728.00
				0040 Unrest AB1840	CHIEF BUS OF	1.0	\$259,560.00	
				0040 Unrest AB1840 Total			1.0	\$259,560.00

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Fund Type	(Multiple Items)
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Central Office	905 Office Of Sr. Business	Classified	3155 Fed Consolidated Admin Funds	FINAN ACCT3	0.4	\$39,122.28
			3155 Fed Consolidated Admin Funds Total		0.4	\$39,122.28
		Classified Total			33.5	\$3,186,410.28
	905 Office Of Sr. Business	Officer Total			33.5	\$3,186,410.28
	906 Ombudsman	Classified	0000 General Purpose-unrestricted	ASST OMBUDS	1.0	\$75,881.52
				DIR OMBUDS	1.0	\$0.00
			0000 General Purpose-unrestricted Total		2.0	\$75,881.52
		Classified Total			2.0	\$75,881.52
	906 Ombudsman Total				2.0	\$75,881.52
	907 Student Assignment	Classified	0000 General Purpose-unrestricted	COOD REG ENR	1.0	\$114,648.84
				DIR STUASSIG	1.4	\$178,004.88
				STUDASSGCOUN	0.4	\$24,759.36
			0000 General Purpose-unrestricted Total		2.8	\$317,413.08
			0005 Central Office Supplemental	DIR STUASSIG	0.6	\$77,402.04
				STUDASSGCOUN	7.6	\$471,344.00
				0005 Central Office Supplemental Total	8.2	\$548,746.04
		Classified Total			11.0	\$866,159.12
	907 Student Assignment Total				11.0	\$866,159.12
	909 Academic Innovation	Certificated	0000 General Purpose-unrestricted	DIR INSTRUCT	0.2	\$23,705.61
				DIR VAPA	0.2	\$25,800.60
				ED INSTRUCT	0.4	\$60,513.72
			0000 General Purpose-unrestricted Total		0.8	\$110,019.93
			0005 Central Office Supplemental	TCHRSTRENGIM	2.0	\$130,634.70
				COOD CERT	5.0	\$461,597.88
				COORD LIT	2.0	\$219,407.68
				COORD STEM	3.0	\$340,050.48
				DIR INSTRUCT	2.5	\$296,320.15
				DIR VAPA	0.8	\$103,202.88
				ED INSTRUCT	0.6	\$90,770.64
				TSA CLASS11	0.5	\$46,951.20
				0005 Central Office Supplemental Total	16.4	\$1,688,935.61
				4035 Title 2-a Teacher Quality	1.8	\$166,401.00
				4035 Title 2-a Teacher Quality Total	1.8	\$166,401.00
				9096 Music - Instruments	0.8	\$28,588.80
				9096 Music - Instruments Total	0.8	\$28,588.80
				9236 Kenneth Rainin Foundation	2.0	\$240,744.24
				TSA CLASS11	4.5	\$249,819.84
				9236 Kenneth Rainin Foundation Total	6.5	\$490,564.08
				9283 Salesforce.org	2.5	\$234,197.64
				9283 Salesforce.org Total	2.5	\$234,197.64
				9334 Measure G, Parcel Tax	19.3	\$1,375,245.30
				9334 Measure G, Parcel Tax Total	19.3	\$1,375,245.30
		Certificated Total			48.1	\$4,093,952.36
		Classified	0000 General Purpose-unrestricted	SP INSTR MAT	0.4	\$32,948.64
				0000 General Purpose-unrestricted Total	0.4	\$32,948.64
				0005 Central Office Supplemental	0.7	\$84,249.24

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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount		
Central Office	909 Academic Innovation	Classified	0005 Central Office Supplemental	SP INSTR MAT	1.6	\$131,794.56		
				STOCKCLK	1.0	\$47,079.18		
			0005 Central Office Supplemental Total		3.3	\$263,122.98		
			3210 Elem&Scdry Schl EmgncyRelief	ADMN ASST3	0.5	\$29,294.64		
				COOD I&ATECH	0.3	\$36,106.80		
				SP SCH TECH	2.0	\$102,601.97		
			3210 Elem&Scdry Schl EmgncyRelief Total		2.8	\$168,003.41		
			9137 Casel Novo Foundation	PM CLASS	1.0	\$103,958.64		
			9137 Casel Novo Foundation Total		1.0	\$103,958.64		
			9225 Kaiser Health&wellness W/ebcf	COOD SEL	1.0	\$117,248.88		
			9225 Kaiser Health&wellness W/ebcf Total		1.0	\$117,248.88		
			9236 Kenneth Rainin Foundation	EARL LIT TUT	27.2	\$495,493.37		
			9236 Kenneth Rainin Foundation Total		27.2	\$495,493.37		
			7425 Expanded Learning Oppor	EARL LIT TUT	21.9	\$440,984.93		
			7425 Expanded Learning Oppor Total		21.9	\$440,984.93		
			Classified Total			57.6	\$1,621,760.85	
	909 Academic Innovation Total				105.7	\$5,715,713.21		
	910 Early Childhood Devel	Certificated	9236 Kenneth Rainin Foundation	TSA CLASS11	2.0	\$63,103.56		
			9236 Kenneth Rainin Foundation Total		2.0	\$63,103.56		
			9237 Kenneth Rainin Foundation	DIR INSTRUCT	0.3	\$35,558.44		
				TSA PROGSP11	0.5	\$39,308.76		
			9237 Kenneth Rainin Foundation Total		0.8	\$74,867.20		
		Certificated Total			2.8	\$137,970.76		
		Classified	0000 General Purpose-unrestricted	EARL LIT TUT	0.2	\$4,704.75		
			0000 General Purpose-unrestricted Total		0.2	\$4,704.75		
			0005 Central Office Supplemental	EARL LIT TUT	0.6	\$17,946.98		
			0005 Central Office Supplemental Total		0.6	\$17,946.98		
			9121 Oakland Fund Children & Youth	PM KIND READ	0.3	\$31,187.64		
			9121 Oakland Fund Children & Youth Total		0.3	\$31,187.64		
			9236 Kenneth Rainin Foundation	EARL LIT TUT	1.6	\$41,470.75		
			9236 Kenneth Rainin Foundation Total		1.6	\$41,470.75		
			9237 Kenneth Rainin Foundation	EARL LIT TUT	11.2	\$132,375.73		
				PM GRANTS	1.0	\$99,031.23		
			9237 Kenneth Rainin Foundation Total		12.2	\$231,406.96		
			9250 Packard Foundation	RES ASSO ECE	0.6	\$32,247.16		
			9250 Packard Foundation Total		0.6	\$32,247.16		
			9185 first 5 Alameda County	PM KIND READ	0.7	\$72,771.00		
			9185 first 5 Alameda County Total		0.7	\$72,771.00		
			Classified Total			16.2	\$431,735.24	
			910 Early Childhood Development Total				19.0	\$569,706.00
			912 Linked Learning	Certificated	0005 Central Office Supplemental	DIR COLLPATH	1.0	\$130,652.28
					ED COUNSELIN	0.2	\$30,256.92	
	0005 Central Office Supplemental Total				1.2	\$160,909.20		
	6387 Cte Incentive Grant	TSA CLASS10			2.0	\$63,929.44		
		TSA CLASS12			0.5	\$13,640.91		
	6387 Cte Incentive Grant Total		2.5	\$77,570.35				

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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Central Office	912 Linked Learning	Certificated	6388 K12 Strong Workforce Grant	COORD LIT	1.0	\$103,983.36
				COUNSELOR	0.9	\$51,716.80
				TSA CLASS12	1.5	\$106,541.22
			6388 K12 Strong Workforce Grant Total		3.4	\$262,241.38
			9283 Salesforce.org	TCHRSTRENGIM	7.4	\$506,200.50
				TCHR SDC NON	0.1	\$8,199.30
			9283 Salesforce.org Total		7.5	\$514,399.80
			9333 Measure N	ED COUNSELIN	0.8	\$121,027.44
					0.8	\$121,027.44
		Certificated Total			15.4	\$1,136,148.17
		Classified	0000 General Purpose-unrestricted	ADMNASST3B	1.0	\$15,557.85
				MGRC&CPATH	0.2	\$25,280.64
				SP MAST SCHD	0.4	\$41,126.16
			0000 General Purpose-unrestricted Total		1.6	\$81,964.65
			0005 Central Office Supplemental	COOBUSSCH	0.2	\$22,929.72
				MGRC&CPATH	0.8	\$101,122.80
				PROG ASST	1.0	\$58,589.28
				SP COL&CAR	2.0	\$16,483.49
				SP MAST SCHD	0.6	\$61,688.88
			0005 Central Office Supplemental Total		4.6	\$260,814.17
		Classified	6387 Cte Incentive Grant	ADMNASST124	0.5	\$30,887.28
				CCH CTE	1.0	\$85,542.75
				COOBUSSCH	0.8	\$91,719.12
				COODWRKLRN	1.0	\$114,648.84
			6387 Cte Incentive Grant Total		3.3	\$322,797.99
			6388 K12 Strong Workforce Grant	ADMNASST124	0.5	\$30,886.80
				CCH CTE	2.0	\$207,917.28
				COOD CAR COL	1.0	\$114,648.84
				COORD TRADES	1.0	\$117,248.88
				SP COL&CAR	0.9	\$49,737.25
				SP PATH TRAN	4.9	\$285,842.59
				PM CTE	1.0	\$89,830.98
			6388 K12 Strong Workforce Grant Total		11.3	\$896,112.62
		Classified	9283 Salesforce.org	COOD CAR COL	1.0	\$114,648.84
					1.0	\$114,648.84
			9333 Measure N	C&C PATH CCH	3.5	\$314,265.90
				COOD CLASS	0.5	\$57,974.52
				COORD MEA N	1.0	\$114,648.84
				MGRC&CPATH	1.0	\$126,403.44
				PM HS OPS	1.0	\$103,958.64
			9333 Measure N Total		7.0	\$717,251.34
		Classified Total			28.8	\$2,393,589.61
		912 Linked Learning Total			44.2	\$3,529,737.78
	913 Chief Of Operations	Classified	0000 General Purpose-unrestricted	CHIEF SYSSVC	1.0	\$204,750.00
				COOD CLASS	1.0	\$126,403.44
				SR EA SUPT	1.0	\$118,514.88

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Central Office	913 Chief Of Operations	Classified	0000 General Purpose-unrestricted Total		3.0	\$449,668.32
			3210 Elem&Scdry Schl EmgncyRelief	SR DIR STRPJ	2.0	\$138,958.15
			3210 Elem&Scdry Schl EmgncyRelief Total		2.0	\$138,958.15
		Classified Total			5.0	\$588,626.47
	913 Chief Of Operations Total				5.0	\$588,626.47
	918 Facilities Planning	Classified	0000 General Purpose-unrestricted	ADMNASST3B	0.2	\$14,939.76
				DC FACIL	0.2	\$32,370.41
				PM SUST ENER	0.2	\$22,929.72
			0000 General Purpose-unrestricted Total		0.6	\$70,239.89
		Classified Total			0.6	\$70,239.89
	918 Facilities Planning Total				0.6	\$70,239.89
	922 Comm. Schools & Stu	Certificated	0000 General Purpose-unrestricted	COOD ATTEND	0.2	\$23,188.56
				SOC WRKERPSY	1.0	\$77,416.90
			0000 General Purpose-unrestricted Total		1.2	\$100,605.46
			0005 Central Office Supplemental	COOD ATTEND	0.8	\$92,754.00
				PM CERT	1.0	\$103,983.36
				TSA CLASS11	1.0	\$100,444.68
			0005 Central Office Supplemental Total		2.8	\$297,182.04
			5844 Healthy Oakland Teens	TSA CLASS10	1.0	\$67,508.90
			5844 Healthy Oakland Teens Total		1.0	\$67,508.90
			7085 Prop 47 - Lcssp	SOCIAL WRKER	1.0	\$73,442.50
				TSA CLASS11	1.0	\$61,138.80
			7085 Prop 47 - Lcssp Total		2.0	\$134,581.30
			9044 City of Oakland	COOD ED CENT	1.0	\$109,189.20
			9044 City of Oakland Total		1.0	\$109,189.20
			9206 Alam.cty.pub.health-health&wel	TSA CLASS12	1.0	\$109,575.96
			9206 Alam.cty.pub.health-health&wel Total		1.0	\$109,575.96
		Certificated Total			9.0	\$818,642.86
		Classified	0000 General Purpose-unrestricted	ADMN ASST3	0.7	\$48,878.16
				ADMNASST3B	1.0	\$74,822.88
				COOD SSO	2.0	\$116,556.82
				DIRBEHHELIN	0.1	\$12,640.32
				DISPATCH SS	1.0	\$44,951.28
				ED COM SCH	0.4	\$67,006.08
				PROG ASST	0.2	\$11,717.86
				RECEPT BIL	1.0	\$35,156.64
			0000 General Purpose-unrestricted Total		6.4	\$411,730.04
			0005 Central Office Supplemental	CASE MGR20	1.0	\$62,253.40
				COOD JJC	0.5	\$59,133.96
				DIRBEHHELIN	0.8	\$101,122.80
				ED COM SCH	0.6	\$100,509.00
				FACRESTORJUS	1.0	\$73,907.60
				LIA NET ATTE	5.0	\$373,491.60
				PM BEHAVHEL	3.0	\$327,534.12
				PM COMMU SCH	0.3	\$23,579.52
				PM MEDCAL	1.0	\$103,958.64

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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Central Office	922 Comm. Schools & Stu	Classified	0005 Central Office Supplemental	POSSUPPCOACH	1.0	\$82,371.60
				PROASSTMCKVE	0.8	\$32,027.06
				PROG ASST	0.8	\$46,871.42
				PROG SP HEAL	0.3	\$22,446.96
				SP BEHAVIOR	1.0	\$87,745.20
				SSO1	52.0	\$1,570,405.68
				CULT/CLI AMB	12.0	\$459,500.40
			0005 Central Office Supplemental Total		81.1	\$3,526,858.96
			3010 Iasa-i Basic Grants Low Income	COM RELASST1	0.3	\$8,483.42
				PM FOSTERYTH	1.0	\$109,178.04
				SP HOME YTH	1.0	\$88,694.40
			3010 Iasa-i Basic Grants Low Income Total		2.3	\$206,355.86
			3220 Learning Loss Mitigation Covid	CLIN LIAISON	1.0	\$63,031.50
			3220 Learning Loss Mitigation Covid Total		1.0	\$63,031.50
			4124 T Iv 21st Century Com Learning	ADMNASST124	0.5	\$27,685.92
				COODAFSCHPGM	0.5	\$57,324.36
				PM AFTERSCH	0.8	\$77,968.80
				SP CSSS DSM	0.3	\$30,136.08
			4124 T Iv 21st Century Com Learning Total		2.0	\$193,115.16
			5630 Homeless Children & Youth	COM RELASST1	0.8	\$25,450.23
			5630 Homeless Children & Youth Total		0.8	\$25,450.23
			5844 Healthy Oakland Teens	CLIN LIAISON	0.2	\$12,070.80
				DATA ANL2	0.2	\$22,111.68
				PM HIV PREV	1.0	\$103,958.64
				SP LGBTQ PRO	1.0	\$74,698.32
			5844 Healthy Oakland Teens Total		2.4	\$212,839.44
			6010 After School Learning&safehood	ADMNASST124	0.6	\$33,838.32
				COODAFSCHPGM	0.5	\$57,324.48
				DATA ANL2	0.2	\$21,058.80
				PM AFTERSCH	2.3	\$233,907.12
				SP CSSS DSM	0.7	\$70,318.08
			6010 After School Learning&safehood Total		4.2	\$416,446.80
			7085 Prop 47 - Lcssp	DATA ANL2	0.1	\$10,529.52
				POSSUPPCOACH	1.0	\$65,262.82
			7085 Prop 47 - Lcssp Total		1.1	\$75,792.34
			9044 City of Oakland	DIR PGM CENT	1.0	\$126,403.44
				SP WELLNESS	0.4	\$15,730.99
			9044 City of Oakland Total		1.4	\$142,134.43
			9121 Oakland Fund Children & Youth	FACRESTORJUS	0.5	\$36,953.80
			9121 Oakland Fund Children & Youth Total		0.5	\$36,953.80
			9180 Measure Y City Of Oakland	COOD JJC	0.5	\$56,814.84
			9180 Measure Y City Of Oakland Total		0.5	\$56,814.84
			9206 Alam.cty.pub.health-health&wel	COOD WELL	0.2	\$14,146.82
				SP WELLNESS	0.7	\$29,214.49
			9206 Alam.cty.pub.health-health&wel Total		0.8	\$43,361.31
			9225 Kaiser Health&wellness W/ebcf	ADMN ASST3	0.4	\$26,319.12

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Central Office	922 Comm. Schools & Stu	Classified	9225 Kaiser Health&wellness W/ebcf	CLIN LIAISON	0.9	\$68,401.92
				COOD COMSCH	1.0	\$114,648.84
				COOD WELL	0.9	\$80,165.53
				DIR HEA WELL	1.0	\$126,403.44
				MGR COM PART	1.0	\$103,958.64
				PM COM SCH11	0.3	\$23,579.52
				PM COMMU SCH	3.2	\$252,806.40
				COOD HEAL ED	1.0	\$94,312.35
			9225 Kaiser Health&wellness W/ebcf Total		9.5	\$890,595.76
			9277 SF Fdnt OaklandPublicEdFund	COOD RES JUS	1.0	\$120,356.04
				FACRESTORJUS	1.3	\$92,534.04
			9277 SF Fdnt OaklandPublicEdFund Total		2.3	\$212,890.08
			6690 Tupe Grade 6-12 Tier 2	PROG SP HEAL	0.7	\$52,375.92
			6690 Tupe Grade 6-12 Tier 2 Total		0.7	\$52,375.92
			5846 Human Trafficking Prevention	DATA ANL2	0.1	\$10,529.52
				DIRBEHHELIN	0.1	\$12,640.32
				PM BEHAVHEL	0.3	\$32,753.40
				PM CLASS	1.0	\$85,542.75
			5846 Human Trafficking Prevention Total		1.5	\$141,465.99
			3155 Fed Consolidated Admin Funds	COOD SUM LRN	1.0	\$120,697.11
			3155 Fed Consolidated Admin Funds Total		1.0	\$120,697.11
		Classified Total			119.2	\$6,828,909.57
	922 Comm. Schools & Student Servc Total				128.2	\$7,647,552.43
	923 Elementary Network 4	Certificated	0000 General Purpose-unrestricted	NET SUPT P5	1.0	\$172,661.52
			0000 General Purpose-unrestricted Total		1.0	\$172,661.52
		Certificated Total			1.0	\$172,661.52
		Classified	0000 General Purpose-unrestricted	EXE OFF ASST	1.0	\$51,477.64
			0000 General Purpose-unrestricted Total		1.0	\$51,477.64
			0005 Central Office Supplemental	NET PART	1.0	\$126,403.44
			0005 Central Office Supplemental Total		1.0	\$126,403.44
		Classified Total			2.0	\$177,881.08
	923 Elementary Network 4 Total				3.0	\$350,542.60
	928 Opsr Counseling	Certificated	0005 Central Office Supplemental	COUNSELOR	37.2	\$2,984,565.18
				MGR MASTER	1.0	\$127,703.40
			0005 Central Office Supplemental Total		38.2	\$3,112,268.58
		Certificated Total			38.2	\$3,112,268.58
		Classified	0005 Central Office Supplemental	COOD POST SE	1.0	\$11,860.22
			0005 Central Office Supplemental Total		1.0	\$11,860.22
		Classified Total			1.0	\$11,860.22
	928 Opsr Counseling Total				39.2	\$3,124,128.80
	929 Office Of Equity	Certificated	0005 Central Office Supplemental	TCHRSTRENGIM	3.3	\$187,580.90
				DIR STU ACH	1.0	\$129,003.48
				TCHR STIP	0.5	\$20,762.20
			0005 Central Office Supplemental Total		4.8	\$337,346.58
			9225 Kaiser Health&wellness W/ebcf	TCHRSTRENGIM	2.8	\$170,745.50
			9225 Kaiser Health&wellness W/ebcf Total		2.8	\$170,745.50

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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Central Office	929 Office Of Equity	Certificated Total			7.5	\$508,092.08
		Classified	0000 General Purpose-unrestricted	ADMN ASST3	1.0	\$74,948.16
				COOD SEL	1.0	\$94,312.35
				ED EQUITY	0.2	\$30,256.92
			0000 General Purpose-unrestricted Total		2.2	\$199,517.43
			0005 Central Office Supplemental	ED EQUITY	0.8	\$121,027.44
				PMCNTLACC TEN	1.0	\$103,958.64
				SP DIST FAM	5.0	\$340,432.39
				SP FAMCOMENG	1.0	\$47,701.22
				SP STUD ENG	1.0	\$78,574.08
				SP TAR ST GP	4.0	\$339,457.12
				SP TRANSARA	1.0	\$61,524.24
				SP TRANSCAM	0.5	\$31,261.20
				SP TRANSCHI	2.0	\$124,296.24
				SP TRANSSPN	3.0	\$184,811.46
				PROG ASST3	1.0	\$59,959.53
			0005 Central Office Supplemental Total		20.3	\$1,493,003.56
			3210 Elem&Scdry Schl EmgncyRelief	SP TAR ST GP	2.0	\$116,348.38
				SP TRANSARA	1.0	\$48,253.68
				SP TRANSMAM	1.0	\$38,043.65
			3210 Elem&Scdry Schl EmgncyRelief Total		4.0	\$202,645.71
			9121 Oakland Fund Children & Youth	RES ASSO DIS	0.2	\$19,742.64
			9121 Oakland Fund Children & Youth Total		0.2	\$19,742.64
			9225 Kaiser Health&wellness W/ebcf	RES ASSO DIS	0.6	\$59,227.92
			9225 Kaiser Health&wellness W/ebcf Total		0.6	\$59,227.92
			9277 SF Fdnt OaklandPublicEdFund	PM AAFE	1.0	\$21,629.70
			9277 SF Fdnt OaklandPublicEdFund Total		1.0	\$21,629.70
			3212 ESSER II Elem & Sec Emerg Rel	CASE MGR24	1.0	\$58,589.28
			3212 ESSER II Elem & Sec Emerg Rel Total		1.0	\$58,589.28
		Classified Total			29.3	\$2,054,356.24
		929 Office Of Equity Total			36.8	\$2,562,448.32
	933 Oakland Athletic Leag	Classified	0000 General Purpose-unrestricted	ADMNASST124	1.0	\$61,763.64
				COMMIS OAL	1.0	\$114,648.84
				MGR ATHACT	0.4	\$43,671.24
			0000 General Purpose-unrestricted Total		2.4	\$220,083.72
			0005 Central Office Supplemental	MGR ATHACT	0.6	\$65,506.80
			0005 Central Office Supplemental Total		0.6	\$65,506.80
		Classified Total			3.0	\$285,590.52
	933 Oakland Athletic League (oal) Total				3.0	\$285,590.52
	940 Board Of Education	Classified	0000 General Purpose-unrestricted	ADMINCOORDBD	2.0	\$180,905.28
				BOARDMEM	7.0	\$69,457.92
				EA BOARD	1.0	\$152,376.36
			0000 General Purpose-unrestricted Total		10.0	\$402,739.56
		Classified Total			10.0	\$402,739.56
	940 Board Of Education Total				10.0	\$402,739.56
	941 Office Of The Superin	Classified	0000 General Purpose-unrestricted	SR EA SUPT	1.0	\$144,794.76

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Fund	General Fund
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Central Office	941 Office Of The Superin	Classified	0000 General Purpose-unrestricted	SUPT	1.0	\$294,000.00
			0000 General Purpose-unrestricted Total		2.0	\$438,794.76
		Classified Total			2.0	\$438,794.76
	941 Office Of The Superintendent Total				2.0	\$438,794.76
	942 Labor Relations	Certificated	0000 General Purpose-unrestricted	TCHRSTRENGIM	1.0	\$55,585.70
			0000 General Purpose-unrestricted Total		1.0	\$55,585.70
		Certificated Total			1.0	\$55,585.70
		Classified	0000 General Purpose-unrestricted	ED LABOR REL	1.0	\$151,284.36
				LAB REL ANA3	1.0	\$89,906.52
				OFFIC MGR LAB	1.0	\$75,881.52
			0000 General Purpose-unrestricted Total		3.0	\$317,072.40
			3210 Elem&Scdry Schl EmgncyRelief	LAB REL ANA3	1.0	\$73,975.23
			3210 Elem&Scdry Schl EmgncyRelief Total		1.0	\$73,975.23
		Classified Total			4.0	\$391,047.63
	942 Labor Relations Total				5.0	\$446,633.33
	944 Human Resources Se	Certificated	0000 General Purpose-unrestricted	COORD CERT	1.0	\$114,642.60
				MGR TCH SUPP	0.2	\$25,280.64
			0000 General Purpose-unrestricted Total		1.2	\$139,923.24
			0005 Central Office Supplemental	MGR TCH SUPP	0.8	\$101,122.80
				TCHR CONSULT	2.0	\$156,821.00
			0005 Central Office Supplemental Total		2.8	\$257,943.80
		Certificated Total			4.0	\$397,867.04
		Classified	0000 General Purpose-unrestricted	ASST STAFSUP	2.0	\$117,638.01
				BUS MGR HR	1.0	\$99,119.16
				CENT OFFPART	2.0	\$281,950.08
				CHIEF TALENT	1.0	\$210,892.56
				DIR HR OPS	1.0	\$130,665.48
				EMP INFOANYL	1.0	\$99,119.28
				FINGER TECH	1.0	\$53,165.76
				HR CLK CONF	1.6	\$32,226.42
				HUMCAPST MGR	0.4	\$43,470.96
				SP EMPL SUP	8.0	\$542,406.07
				SR DIR STRPJ	1.0	\$144,065.76
				SUB SVC MGR	1.0	\$109,769.52
				TAL DEV ASSO	0.2	\$20,033.10
				COORD BENMAN	0.5	\$48,752.19
			0000 General Purpose-unrestricted Total		21.7	\$1,933,274.35
			0005 Central Office Supplemental	HUMCAPST MGR	0.6	\$65,206.44
				SCH PARTNER	4.0	\$544,010.04
				SP EMP RET	1.0	\$99,119.16
				TAL DEV ASSO	0.4	\$39,647.76
				SP ED EFFECT	1.0	\$78,574.05
			0005 Central Office Supplemental Total		7.0	\$826,557.45
			3210 Elem&Scdry Schl EmgncyRelief	ASST STAFSUP	1.0	\$55,201.50
				COORD LV MGR	1.0	\$118,514.88
			3210 Elem&Scdry Schl EmgncyRelief Total		2.0	\$173,716.38

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Fund	General Fund
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount		
Central Office	944 Human Resources Services	Classified	4035 Title 2-a Teacher Quality	TAL DEV ASSO	2.4	\$238,723.62		
			4035 Title 2-a Teacher Quality Total		2.4	\$238,723.62		
			9283 Salesforce.org	TAL DEV ASSO	1.0	\$99,119.28		
			9283 Salesforce.org Total		1.0	\$99,119.28		
			9334 Measure G, Parcel Tax	ASST STAFSUP	1.0	\$67,823.52		
				COORD RESIDE	1.0	\$118,514.88		
				DIR TD R&R	1.0	\$130,665.48		
				SYS ANALY HR	1.0	\$99,119.28		
				SYSTEM ASSOC	1.0	\$99,119.16		
				COORD BENMAN	0.5	\$48,752.19		
			9334 Measure G, Parcel Tax Total		5.5	\$563,994.51		
	Classified Total					39.6	\$3,835,385.59	
	944 Human Resources Services, Supp Total					43.6	\$4,233,252.63	
	946 Legal Counsel	Classified	0000 General Purpose-unrestricted	ASST GENCOUN	1.0	\$167,091.84		
				GENCOUN	1.0	\$195,965.76		
				LAWCLK3	0.7	\$75,221.88		
				LEGAL ADMIN	1.0	\$90,291.23		
				STAFF ATTOR	1.8	\$224,491.52		
				FACILI ATTOR	0.1	\$12,445.81		
				0000 General Purpose-unrestricted Total		5.6	\$765,508.04	
	Classified Total					5.6	\$765,508.04	
	946 Legal Counsel Total					5.6	\$765,508.04	
	947 Charter Schools Office	Classified	0095 Charter School Admin Office	ANALYCHARTER	1.0	\$806.85		
				DD CHART SCH	1.0	\$102,389.40		
				DIRQUADIVPRO	1.0	\$151,284.36		
				MGR CHRT ACC	1.0	\$117,248.88		
				SP CHART COM	1.0	\$73,896.93		
				COMM LIAISON	1.0	\$58,589.28		
				0095 Charter School Admin Office Total		6.0	\$504,215.70	
	Classified Total					6.0	\$504,215.70	
	947 Charter Schools Office (admin) Total					6.0	\$504,215.70	
	948 Research Assessment	Certificated	0000 General Purpose-unrestricted	TCHR 1112	2.0	\$122,277.60		
			0000 General Purpose-unrestricted Total		2.0	\$122,277.60		
		Certificated Total					2.0	\$122,277.60
		Classified	0000 General Purpose-unrestricted	ANALYGISMAP	0.4	\$42,117.60		
				CENT BUS MGR	0.5	\$52,629.36		
				COORD STATLOC	1.0	\$114,648.84		
				DATA ANL2	1.7	\$179,232.40		
				DIR ASSESM	1.0	\$126,403.44		
				ED RAD	0.4	\$60,513.72		
				SP STA LOC	1.0	\$100,204.32		
				STATISTICIAN	0.4	\$45,859.56		
				0000 General Purpose-unrestricted Total		6.4	\$721,609.24	
				0005 Central Office Supplemental	ANALYGISMAP	0.6	\$63,176.40	
					DATA ANL2	2.3	\$242,494.58	
					ED RAD	0.6	\$90,770.64	

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Fund	General Fund
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Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Central Office	948 Research Assessment	Classified	0005 Central Office Supplemental	RES ASSO ECE	0.2	\$10,077.20
				STATISTICIAN	0.6	\$68,789.28
				BUS INT DATA	1.0	\$108,171.45
			0005 Central Office Supplemental Total		5.3	\$583,479.55
			3210 Elem&Scdry Schl EmgncyRelief	CENT BUS MGR	0.5	\$52,629.24
			3210 Elem&Scdry Schl EmgncyRelief Total		0.5	\$52,629.24
			9026 SF Fdnt RobertKathryn Ridell	DATA ANL2	0.3	\$35,800.08
			9026 SF Fdnt RobertKathryn Ridell Total		0.3	\$35,800.08
		Classified Total			12.5	\$1,393,518.11
		948 Research Assessment & Data Total			14.5	\$1,515,795.71
	950 Strategic Resource Planning	Certificated	3182 ESSA: Comp Support & Improvmt	TSA PROGSP12	0.5	\$46,097.52
			3182 ESSA: Comp Support & Improvmt Total		0.5	\$46,097.52
		Certificated Total			0.5	\$46,097.52
		Classified	0000 General Purpose-unrestricted	DIR STRA RES	0.1	\$13,302.69
			0000 General Purpose-unrestricted Total		0.1	\$13,302.69
			0005 Central Office Supplemental	COOD LOCAL	0.8	\$96,284.88
				SRPFINOP	0.1	\$10,917.84
			0005 Central Office Supplemental Total		0.9	\$107,202.72
			3182 ESSA: Comp Support & Improvmt	COOD LOCAL	0.2	\$24,071.16
			3182 ESSA: Comp Support & Improvmt Total		0.2	\$24,071.16
			3210 Elem&Scdry Schl EmgncyRelief	ADMN ASST3	0.5	\$29,294.64
				SP STRA RES	0.3	\$14,699.54
			3210 Elem&Scdry Schl EmgncyRelief Total		0.8	\$43,994.18
			3155 Fed Consolidated Admin Funds	CENT BUS MGR	0.5	\$51,979.32
				COOD STR RES	1.0	\$120,356.04
				DIR STRA RES	0.9	\$119,724.54
				SP STRA RES	5.6	\$357,678.55
				SRPFINOP	0.9	\$98,260.20
			3155 Fed Consolidated Admin Funds Total		8.9	\$747,998.65
		Classified Total			10.8	\$936,569.40
		950 Strategic Resource Planning Total			11.3	\$982,666.92
	954 Eng Lang Lnr/multilin	Certificated	0000 General Purpose-unrestricted	DIRNEWCLGLRN	0.2	\$25,519.01
				ED ELL	0.2	\$30,402.72
			0000 General Purpose-unrestricted Total		0.4	\$55,921.73
			0005 Central Office Supplemental	DIRNEWCLGLRN	0.8	\$102,076.06
				ED ELL	0.8	\$121,610.64
			0005 Central Office Supplemental Total		1.6	\$223,686.70
			4203 Title Iii Lep Student Program	TSA CLASS11	8.0	\$652,496.64
			4203 Title Iii Lep Student Program Total		8.0	\$652,496.64
		Certificated Total			10.0	\$932,105.07
		Classified	0000 General Purpose-unrestricted	CENT BUS MGR	0.5	\$51,979.32
			0000 General Purpose-unrestricted Total		0.5	\$51,979.32
			4201 Title Iii Immigrant Educ Prog	PM NEWCOMER	0.6	\$65,506.80
				SP REFUGE	1.0	\$77,364.35
			4201 Title Iii Immigrant Educ Prog Total		1.6	\$142,871.15
			5810 Other Federal	PM NEWCOMER	0.4	\$43,671.24

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Central Office	954 Eng Lang Lrn/multilingu	Classified	5810 Other Federal Total		0.4	\$43,671.24
			9283 Salesforce.org	PM NEWCOMER	1.0	\$109,178.04
			9283 Salesforce.org Total		1.0	\$109,178.04
			7811 Refugee Program Bureau-NC	SP REFUGE	1.0	\$69,551.28
			7811 Refugee Program Bureau-NC Total		1.0	\$69,551.28
		Classified Total			4.5	\$417,251.03
	954 Eng Lang Lrn/multilingual Ach Total				14.5	\$1,349,356.10
	956 Continuous School Im	Certificated	4127 Title 4-Student Support	TCHR STIP	0.5	\$20,762.40
			4127 Title 4-Student Support Total		0.5	\$20,762.40
		Certificated Total			0.5	\$20,762.40
		Classified	0000 General Purpose-unrestricted	COORD INNPGM	0.4	\$45,859.56
			0000 General Purpose-unrestricted Total		0.4	\$45,859.56
			0005 Central Office Supplemental	COORD INNPGM	1.6	\$163,101.63
				DC CONT IMPR	1.0	\$175,452.03
			0005 Central Office Supplemental Total		2.6	\$338,553.66
		Classified Total			3.0	\$384,413.22
	956 Continuous School Improvement Total				3.5	\$405,175.62
	958 Communications	Classified	0000 General Purpose-unrestricted	DIR COMMUNI	0.4	\$52,266.24
				MGR KDOL	1.0	\$103,958.64
				OPS ENGIN	1.0	\$76,675.20
				PRODUCER	0.5	\$38,337.60
				PUBLIC MGR	0.5	\$49,559.64
			0000 General Purpose-unrestricted Total		3.4	\$320,797.32
			0005 Central Office Supplemental	DIR COMMUNI	0.6	\$78,399.24
				PRODUCER	0.5	\$38,337.60
				SP TRANSSPN	1.0	\$61,524.24
				SP TRANSVIET	1.0	\$61,524.24
			0005 Central Office Supplemental Total		3.1	\$239,785.32
			9283 Salesforce.org	PUBLIC MGR	1.0	\$99,119.16
			9283 Salesforce.org Total		1.0	\$99,119.16
		Classified Total			7.5	\$659,701.80
	958 Communications Total				7.5	\$659,701.80
	962 Pre-k-5 Network 2	Certificated	0000 General Purpose-unrestricted	NET SUPT P5	1.0	\$162,636.00
			0000 General Purpose-unrestricted Total		1.0	\$162,636.00
		Certificated Total			1.0	\$162,636.00
		Classified	0000 General Purpose-unrestricted	EXE OFF ASST	0.5	\$41,143.44
				NET PART	0.2	\$25,519.01
			0000 General Purpose-unrestricted Total		0.7	\$66,662.45
			0005 Central Office Supplemental	NET PART	0.8	\$102,076.06
			0005 Central Office Supplemental Total		0.8	\$102,076.06
		Classified Total			1.5	\$168,738.51
	962 Pre-k-5 Network 2 Total				2.5	\$331,374.51
	963 Pre-k-5 Network 3	Certificated	0000 General Purpose-unrestricted	NET SUPT P5	1.0	\$167,515.08
			0000 General Purpose-unrestricted Total		1.0	\$167,515.08
		Certificated Total			1.0	\$167,515.08
		Classified	0000 General Purpose-unrestricted	EXE OFF ASST	0.5	\$41,143.56

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Central Office	963 Pre-k-5 Network 3	Classified	0000 General Purpose-unrestricted Total		0.5	\$41,143.56
			0005 Central Office Supplemental	NET PART	1.0	\$126,403.44
			0005 Central Office Supplemental Total		1.0	\$126,403.44
		Classified Total			1.5	\$167,547.00
	963 Pre-k-5 Network 3 Total				2.5	\$335,062.08
	964 High School Network	Certificated	0000 General Purpose-unrestricted	ED ALTERN ED	1.0	\$144,079.08
				NET SUPER HS	1.0	\$167,515.08
				PM HOME HOSP	0.4	\$41,593.32
			0000 General Purpose-unrestricted Total		2.4	\$353,187.48
		0005 Central Office Supplemental	ED INSTRUCT	PM HOME HOSP	1.0	\$151,284.36
				PM HOME HOSP	0.6	\$62,390.04
					1.6	\$213,674.40
		0020 Home & Hospital	TCHR HOM HOS		5.8	\$474,578.14
					5.8	\$474,578.14
		6500 Special Education	TCHR HOM HOS		4.0	\$376,627.80
				TCHR SDC NON	1.0	\$65,509.20
					5.0	\$442,137.00
		Certificated Total			14.8	\$1,483,577.02
		Classified	9019 Cross-Age Mentoring Program	CASE MGR24	1.0	\$58,589.28
					1.0	\$58,589.28
		Classified Total			1.0	\$58,589.28
	964 High School Network Total				15.8	\$1,542,166.30
	965 Middle School Network	Certificated	0000 General Purpose-unrestricted	NET SUP MID	1.0	\$157,899.00
					1.0	\$157,899.00
		9283 Salesforce.org	TSA CLASS10		0.8	\$61,054.00
					0.8	\$61,054.00
		Certificated Total			1.8	\$218,953.00
		Classified	0000 General Purpose-unrestricted	PM MS OPS	0.5	\$26,327.54
					0.5	\$26,327.54
		0005 Central Office Supplemental	NET PART		1.0	\$126,403.44
					1.0	\$126,403.44
		9332 Measure G1 Parcel Tx	PM MS OPS		0.5	\$26,327.60
					0.5	\$26,327.60
		Classified Total			2.0	\$179,058.58
	965 Middle School Network Total				3.8	\$398,011.58
	975 Special Education	Certificated	0000 General Purpose-unrestricted	COOD HEA SVC	0.8	\$43,444.08
				NURSE	20.0	\$1,663,092.76
				DIR HEAL SVC	1.0	\$0.00
			0000 General Purpose-unrestricted Total		21.8	\$1,706,536.84
		0005 Central Office Supplemental	COOD HEA SVC		1.2	\$65,166.09
				NURSE	4.2	\$427,020.00
				TSA CLASS10	3.3	\$184,733.78
		TSA PROGSP11			9.8	\$749,043.40
					18.5	\$1,425,963.27
		3410 Transition Partnership Program	COOD SPED		0.3	\$28,665.96
					0.3	\$28,665.96

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount				
Central Office	975 Special Education	Certificated	6500 Special Education	COOD SPED	5.0	\$552,972.90				
				EXEDIR PEC	1.0	\$151,284.36				
				NURSE	5.6	\$444,747.09				
				PSYCH	31.1	\$3,037,841.96				
				SOCIAL WRKER	9.1	\$576,247.18				
				SPEECH THPST	53.8	\$5,032,185.32				
				TCHR ADT PE	4.0	\$329,251.30				
				TCHR HEARING	2.0	\$182,654.60				
				TCHR RSP	18.1	\$1,297,748.30				
				TCHR SDC NON	1.9	\$122,816.10				
				TCHR SDC SEV	18.2	\$1,273,505.80				
				TCHRVISIMPAI	3.0	\$256,803.90				
				TRCHORIENTMO	3.0	\$248,176.30				
				TSA CLASS10	2.9	\$223,855.40				
				TSA CLASS11	6.0	\$397,431.24				
				TSA CLASS12	1.0	\$90,536.04				
				TSA PROGSP11	2.2	\$182,555.28				
				6500 Special Education Total				167.9	\$14,400,613.07	
				6520 Se Project Workability				COOD SPED	0.8	\$85,997.64
				6520 Se Project Workability Total				0.8	\$85,997.64	
				9092 Semp Mental Health				COOD SPED	1.0	\$115,963.56
								SOCIAL WRKER	8.7	\$543,666.94
				9092 Semp Mental Health Total				9.7	\$659,630.50	
				6546 Special Ed: Mental Health Serv				PSYCH	21.2	\$1,972,411.94
				6546 Special Ed: Mental Health Serv Total				21.2	\$1,972,411.94	
		Certificated Total					240.1	\$20,279,819.22		
		Classified	0000 General Purpose-unrestricted	AIDE TECH	2.0	\$84,191.80				
				HEAL ASST	2.0	\$64,707.20				
				HEAL ASST BI	2.0	\$56,868.39				
				LIC VOCNURSE	8.0	\$377,783.31				
				PM HEALT SVC	1.0	\$109,178.04				
				SP HEA DATA	1.0	\$16,084.22				
				PM NURSING	1.0	\$89,830.98				
				0000 General Purpose-unrestricted Total				17.0	\$798,643.94	
				3310 Se-idea Basic Grant PI94-142				INTER DEAF2	1.6	\$69,829.51
								ISS	3.2	\$120,615.40
								INTER DEAF3	0.8	\$36,248.91
				3310 Se-idea Basic Grant PI94-142 Total				5.6	\$226,693.82	
				3410 Transition Partnership Program				CASE MGR24	2.8	\$209,242.32
								COM RELASST2	0.5	\$29,303.76
				3410 Transition Partnership Program Total				3.3	\$238,546.08	
				5640 Medi-cal Billing Option				SP DIST FAM	1.0	\$66,202.65
				5640 Medi-cal Billing Option Total				1.0	\$66,202.65	
				6500 Special Education				ADMNASST124	1.0	\$61,524.24
								ADMNASST3B	1.0	\$23,724.88
								CASE MGR24	2.0	\$117,178.56

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Central Office	975 Special Education	Classified	6500 Special Education	COM SVC WKR1	1.0	\$45,045.24
				INTER DEAF2	1.6	\$53,384.30
				ISS	5.6	\$201,352.60
				LAWCLK3	0.6	\$64,007.88
				OCCU THERA	12.8	\$1,246,179.44
				PARA EDUCAT	37.6	\$1,234,837.64
				PECFINOPSANL	1.0	\$109,178.04
				PHYS THERA	2.8	\$268,748.29
				SP DATA MGT	1.0	\$100,454.16
				SP TRANSCHI	1.0	\$61,524.24
				SP TRANSP	1.0	\$61,898.64
				SP TRANSSPN	1.0	\$24,475.94
				STAFF ATTOR	1.0	\$151,413.93
				PM PEC SPEC	2.0	\$218,342.16
				6500 Special Education Total	74.0	\$4,043,270.18
				6520 Se Project Workability	1.2	\$89,675.52
				COM RELASST2	0.5	\$29,303.76
				6520 Se Project Workability Total	1.7	\$118,979.28
				6546 Special Ed: Mental Health Serv	1.0	\$62,023.20
				6546 Special Ed: Mental Health Serv Total	1.0	\$62,023.20
		Classified Total			103.6	\$5,554,359.15
	975 Special Education Total				343.7	\$25,834,178.37
	986 Technology Services	Classified	0000 General Purpose-unrestricted	COMP OP SR	1.0	\$53,290.32
				DATABAS ADM	1.0	\$125,471.04
				ED TECH	1.0	\$151,284.36
				END SUP SP2	1.0	\$51,159.12
				INFO SYS SP2	2.0	\$220,757.76
				NET ADMINIS1	2.0	\$65,594.81
				NET INFRA SP	1.0	\$80,607.72
				SOFT DEV2	1.0	\$100,328.88
				SOFT DEV4	1.0	\$125,471.04
				SP SCH TECH	5.5	\$291,781.21
				SP STUD INF3	3.0	\$316,131.84
				SR COM TECH	1.0	\$66,873.12
				SR NET ADMIN	2.0	\$250,442.40
				SR NET ENG	1.0	\$125,221.20
				TECH INFOOFF	1.0	\$181,016.16
				0000 General Purpose-unrestricted Total	24.5	\$2,205,430.98
				0005 Central Office Supplemental	1.0	\$66,342.84
				0005 Central Office Supplemental Total	1.0	\$66,342.84
				3210 Elem&Scdry Schl EmgncyRelief	2.0	\$129,116.64
				SR NET ADMIN	1.0	\$125,221.20
				3210 Elem&Scdry Schl EmgncyRelief Total	3.0	\$254,337.84
				9024 Oak Pub Ed - OaklandUndivided	1.0	\$50,660.10
				9024 Oak Pub Ed - OaklandUndivided Total	1.0	\$50,660.10
		Classified Total			29.5	\$2,576,771.76

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount
Central Office	986 Technology Services Total				29.5	\$2,576,771.76
	987 Risk Management	Classified	0000 General Purpose-unrestricted	PM EMER PREP	1.0	\$104,825.28
			0000 General Purpose-unrestricted Total		1.0	\$104,825.28
		Classified Total			1.0	\$104,825.28
	987 Risk Management Total				1.0	\$104,825.28
	988 Buildings & Grounds	Classified	0000 General Purpose-unrestricted	GARDENER	11.0	\$599,841.12
				LD GARDENER	1.0	\$63,543.12
			0000 General Purpose-unrestricted Total		12.0	\$663,384.24
			8150 Ongoing & Major Maintenance	ADMN ASST3	1.0	\$74,822.88
				ADMNASST124	1.0	\$61,898.64
				ALARM TECH	3.0	\$223,989.52
				CARPENTER	11.0	\$850,040.40
				COOD BLDGRD	1.0	\$114,648.84
				DIR BLDGRD	1.0	\$131,394.48
				ELECTRICIAN	8.0	\$634,262.44
				EQUIP OPER	1.0	\$72,653.04
				FINAN ACCT2	1.0	\$100,320.24
				GLAZIER	1.0	\$68,569.92
				LD ELECTRI	1.0	\$87,162.24
				LD LOCKSMITH	1.0	\$87,543.60
				LD PAINTER	1.0	\$84,708.24
				LD PLUM IRRG	1.0	\$91,303.68
				LD STEAMFIT	1.0	\$89,191.92
				LOCKSMITH	3.0	\$156,745.95
				MAINT CON SP	1.0	\$41,838.96
				MGR BLDGRD	6.0	\$421,170.34
				PAINTER	11.0	\$850,672.02
				PLUMBER	6.0	\$495,349.48
				PLUMBER HELP	1.0	\$53,291.04
				ROOFER	3.0	\$232,074.72
				SHEETMET WKR	2.0	\$153,104.64
				SKILL LABOR	6.0	\$321,099.36
				STEAMFITTER	5.0	\$404,739.14
				TELECOM TECH	3.0	\$224,891.96
				LD CARPENTER	1.0	\$81,139.68
			8150 Ongoing & Major Maintenance Total		82.0	\$6,208,627.37
		Classified Total			94.0	\$6,872,011.61
	988 Buildings & Grounds Total				94.0	\$6,872,011.61
	989 Custodial Services	Classified	0000 General Purpose-unrestricted	ADMN ASST3	1.0	\$75,057.15
				ANALYCUST	1.0	\$89,193.36
				CDC CUST	7.2	\$269,509.44
				CENT BUS MGR	1.0	\$103,958.64
				CUST FD SUP	3.0	\$249,564.48
				CUSTODIAN	145.8	\$4,988,024.04
				ED CUST SVC	0.7	\$106,663.44
				HEAD CUST1	12.0	\$532,653.68

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount	
Central Office	989 Custodial Services	Classified	0000 General Purpose-unrestricted	HEAD CUST2	6.4	\$304,047.36	
				HEAD CUST3	4.0	\$192,785.28	
				MGR CUST SVC	1.0	\$94,318.32	
				SWEEP OPER	1.6	\$65,455.32	

Oakland Unified School District Position Control Summary for 2021-22 Budget Adoption
General Fund Only - Does not include School Site One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Fund Type	(Multiple Items)
Year	2021-22

Site Type	Site Code	Classification	Resource Code	Job Class	Data Sum of FTE Auth Accum	Sum of Account Amount	
Central Office	998 School Contingency F	Certificated	0000 General Purpose-unrestricted	TCHR REPLACE	15.5	\$1,221,527.32	
				TCHR STIP	1.0	\$41,526.36	
			0000 General Purpose-unrestricted Total			17.8	\$1,387,908.54
		Certificated Total			17.8	\$1,387,908.54	
		Classified	0000 General Purpose-unrestricted	PM CLASS	1.0	\$103,958.64	
			0000 General Purpose-unrestricted Total			1.0	\$103,958.64
		Classified Total			1.0	\$103,958.64	
	998 School Contingency Funds Total				18.8	\$1,491,867.18	
	999 Districtwide Expenses	Certificated	0050 Employees On Loan	TCHRSTRENGIM	1.0	\$97,980.24	
			0050 Employees On Loan Total			1.0	\$97,980.24
		Certificated Total			1.0	\$97,980.24	
999 Districtwide Expenses Total				1.0	\$97,980.24		
Central Office Total					1,331.5	\$90,977,131.69	
Grand Total					4,437.7	\$287,563,244.20	

**SUMMARY OF
2021-2022
COVID 19
BUDGET
ALLOCATION**

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund COVID-19 Resources - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of 2021-22 Budget Allocation			
Resource Code	Site Code	Object Classification	Total
3210 Elem&Scdry Schl EmgncyRelief	909 Academic Innovation	2 - Classified Salaries	\$195,153
		3 - Benefits	\$64,276
	913 Chief Of Operations	1 - Certificated Salaries	\$99,790
		2 - Classified Salaries	\$149,817
		3 - Benefits	\$86,241
	929 Office Of Equity	2 - Classified Salaries	\$290,820
		3 - Benefits	\$153,970
	944 Human Resources Services, Supp	2 - Classified Salaries	\$177,317
		3 - Benefits	\$77,987
	946 Legal Counsel	2 - Classified Salaries	\$73,975
		3 - Benefits	\$42,779
	948 Research Assessment & Data	2 - Classified Salaries	\$52,929
		3 - Benefits	\$31,985
	950 Strategic Resource Planning	2 - Classified Salaries	\$65,629
		3 - Benefits	\$16,967
3212 ESSER II Elem & Sec Emerg Rel	986 Technology Services	2 - Classified Salaries	\$254,338
		3 - Benefits	\$139,682
		4 - Books & Supplies	\$1,768,443
	991 Food Services	2 - Classified Salaries	\$233,474
		3 - Benefits	\$75,859
	999 Districtwide Expenses	7 - Other Outgo	\$170,970
	101 Allendale	1 - Certificated Salaries	\$55,586
		3 - Benefits	\$21,673
	105 Burckhalter	1 - Certificated Salaries	\$52,731
		3 - Benefits	\$21,941
	116 Franklin	1 - Certificated Salaries	\$65,509
		3 - Benefits	\$26,729
	117 Fruitvale	1 - Certificated Salaries	\$55,586
		3 - Benefits	\$24,347
	118 Garfield	1 - Certificated Salaries	\$55,586
		3 - Benefits	\$24,347
	122 Grass Valley	1 - Certificated Salaries	\$58,765
		3 - Benefits	\$21,055
	125 New Highland Academy	1 - Certificated Salaries	\$55,586
		3 - Benefits	\$39,134
	131 Laurel	1 - Certificated Salaries	\$59,560
		3 - Benefits	\$23,581
	136 Horace Mann	1 - Certificated Salaries	\$55,586
		3 - Benefits	\$24,347
	146 Piedmont Avenue	1 - Certificated Salaries	\$55,586
		3 - Benefits	\$24,347
	166 Howard	1 - Certificated Salaries	\$174,706
		3 - Benefits	\$58,356
	170 Hoover	1 - Certificated Salaries	\$53,585
		3 - Benefits	\$22,112

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund COVID-19 Resources - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of 2021-22 Budget Allocation			
Resource Code	Site Code	Object Classification	Total
3212 ESSER II Elem & Sec Emerg Rel	178 Bridges Academy @ Melrose	1 - Certificated Salaries	\$65,509
		3 - Benefits	\$26,729
	182 Martin Luther King Jr. K-3	1 - Certificated Salaries	\$62,541
		3 - Benefits	\$15,016
	186 International Community School	1 - Certificated Salaries	\$131,486
		3 - Benefits	\$57,241
	194 Sankofa United Elem	1 - Certificated Salaries	\$134,990
		3 - Benefits	\$59,816
	204 West Oakland Middle	1 - Certificated Salaries	\$81,144
		3 - Benefits	\$38,462
	206 Bret Harte Middle	1 - Certificated Salaries	\$206,048
		3 - Benefits	\$86,855
	210 Edna Brewer Middle	1 - Certificated Salaries	\$74,665
		3 - Benefits	\$45,079
	211 Montera Middle	1 - Certificated Salaries	\$75,785
		3 - Benefits	\$24,687
	212 Roosevelt Middle	1 - Certificated Salaries	\$21,441
		3 - Benefits	\$10,587
	213 Westlake Middle	1 - Certificated Salaries	\$59,927
		3 - Benefits	\$28,604
	219 Frick Impact Academy MS	1 - Certificated Salaries	\$217,051
		3 - Benefits	\$83,064
	236 Urban Promise Academy	1 - Certificated Salaries	\$15,483
		3 - Benefits	\$5,573
	301 Castlemont High School	1 - Certificated Salaries	\$168,993
		3 - Benefits	\$83,627
	303 McClymonds High School	1 - Certificated Salaries	\$145,890
		3 - Benefits	\$59,397
	304 Oakland High School	1 - Certificated Salaries	\$112,354
		3 - Benefits	\$25,618
	306 Skyline High School	1 - Certificated Salaries	\$63,657
		3 - Benefits	\$29,731
	309 Bunche Academy	1 - Certificated Salaries	\$84,551
		3 - Benefits	\$34,999
	310 Dewey High School	1 - Certificated Salaries	\$207,093
		3 - Benefits	\$89,463
	335 Life Academy	1 - Certificated Salaries	\$77,388
		3 - Benefits	\$25,076
	901 Chief of Staff	4 - Books & Supplies	\$8,302,740
	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$4,031,933
		3 - Benefits	\$968,067
		4 - Books & Supplies	\$6,151,019
	905 Office Of Sr. Business Officer	4 - Books & Supplies	\$300,000
	913 Chief Of Operations	4 - Books & Supplies	\$4,440,194
	929 Office Of Equity	2 - Classified Salaries	\$58,589

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption

General Fund COVID-19 Resources - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of 2021-22 Budget Allocation			
Resource Code	Site Code	Object Classification	Total
3212 ESSER II Elem & Sec Emerg Rel	929 Office Of Equity	3 - Benefits	\$37,211
	940 Board Of Education	1 - Certificated Salaries	\$368,947
		2 - Classified Salaries	\$50,569
		3 - Benefits	\$199,183
		4 - Books & Supplies	\$1,141,927
	942 Labor Relations	2 - Classified Salaries	\$209,685
		3 - Benefits	\$122,036
	944 Human Resources Services, Supp	4 - Books & Supplies	\$716,696
	946 Legal Counsel	5 - Other Services and Operating Expenditures	\$500,000
	986 Technology Services	4 - Books & Supplies	\$4,567,551
	989 Custodial Services	4 - Books & Supplies	\$2,692,500
	991 Food Services	2 - Classified Salaries	\$297,312
		3 - Benefits	\$205,899
		4 - Books & Supplies	\$416,456
	992 Warehouse Distribution	2 - Classified Salaries	\$47,064
		3 - Benefits	\$33,037
	999 Districtwide Expenses	4 - Books & Supplies	\$1,358,746
		7 - Other Outgo	\$2,213,602
7425 Expanded Learning Oppor	903 Office Of Chief Academic Offic	4 - Books & Supplies	\$22,406,872
	909 Academic Innovation	2 - Classified Salaries	\$570,987
		3 - Benefits	\$322,141
Grand Total			\$70,919,325

**BOARD APPROVED
REVISED BUDGET
REDUCTION
OPTIONS & BRIDGE
PLAN FOR FISCAL
YEAR 2021-2022**



Board Office Use: Legislative File Info.	
File ID Number	21-0254
Introduction Date	4/28/2021
Enactment Number	21-0626
Enactment Date	4/28/2021 os

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer

Meeting Date April 28, 2021

Subject Resolution No 2021-0254 - Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget

Ask of the Board Adoption by the Board of Education of Resolution No. 2021-0254 - Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget

Background Since 2020-21 Budget Adoption, District staff has projected that it would need to reduce \$16 million dollars in expenditures for the 2021-22 fiscal year. On February 28, 2021, District staff developed and presented, for first reading, the 2021-22 Budget Reduction Options and Bridge Plan ("Plan").

During the analysis and discussions regarding the District's priorities, organizational status, and finances, it was challenging to timely identify specific District-wide priorities and options for ongoing modified or suspended investments. To ensure timely development of the Budget and in preparation for ongoing recommendation for reductions in the 2022-23 Fiscal Year, District staff recommended the Plan for the 2021-22 Fiscal Year.

District staff have since presented and the Board has approved the Fiscal Sustainability Plan (February 24, 2021) as well as hosted special meetings regarding the one-time resources (March 16, 2021) and the March 1, 2021 letter from FCMAT (March 31, 2021).

Discussion

District staff is now proposing to amend and then adopt the Revised 2021-22 Budget Reduction Options and Bridge Plan (“Revised Plan”) as follows (compared with what was presented on February 24, 2021):

The 2021-22 Budget Reductions and One-Time Bridge Plan of ~~\$20,765,000~~ \$19,400,000 are listed in the attachment and summarized as follows below:

- Budget Reductions - ~~\$4,765,000~~ \$3,400,000
 - ~~Reductions in Staff from 2020-21 Budget Resolution – \$1,365,000~~
 - Eliminate Contribution to Student Nutrition - \$1,600,000
 - Central Office Reductions from Reorganization of Police Services with Full Deployment of the George Floyd Resolution - \$1,800,000
- One-Time Bridge Plan - \$16,000,000
 - Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000
 - Assembly Bill (AB) 1840 - \$5,000,000

With respect to the elimination of “Reductions in Staff from 2020-21 Budget Resolution - \$1,365,000,” the Board has indicated its desire to use one-time funds to restore, on a one-time basis, reductions in staff stemming from enrollment declines. This list included the positions that were reduced (ongoing) but which the Board subsequently retained for one year (2020-21) by Board Resolution No. 1920-0214.

The Board needs to be aware that the elimination of this budget reduction is at a cost of \$1,365,000 per year. These ongoing reductions will be implemented for 2022-23 unless the Board directs otherwise.

In its April 16, 2021 response to the District’s 2020-21 Second Interim Budget Report, the Alameda County Office of Education (“ACOE”) wrote that it “has not received OUSD’s board-approved budget-balancing solutions or a timeline of its implementation aside from OUSD’s short-term stabilization ‘Bridge Plan’. The District must address the structural deficit including a detailed plan of action and status updates to the County Trustee and ACOE.”

The County Trustee also recently wrote to the District to request, “per ACOE’s directive on their 1st Interim letter [,] that ‘Board-approved and identified budget-balancing solutions’ be included” in the multi-year projects at Third Interim and at 2021-22 budget adoption. “Specifically, I am requesting that the MYP for the combined \$58,583,000 for the 2022-23

fiscal year have explicit wording as to how the District plans to address the deficit defined as other adjustments in the 2nd interim report.”

This means that the District cannot simply lean on the Revised Plan, but must be specific regarding its plan of action to address reductions for 2022-23 by Third Interim, which is scheduled to be presented to the Board on May 26, 2021. Without such specificity, the District faces a serious risk of having ACOE reject its 2021-22 budget, despite the one-time resources.

Fiscal Impact

\$3.4 million in savings from ongoing reductions and the use of \$11 million from Elementary and Secondary Emergency Relief (ESSER) II and \$5 million from the District’s 2021 allocation under Assembly Bill No. 1840 to cover the remaining \$16 million deficit for 2021-22.

Attachment(s)

- Resolution No. 2021-0254 - Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the Fiscal Year 2021-2022 Budget
- Oakland Unified School District 2021-22 Budget Reduction Option & Strategy List - Version 2
- April 16, 2021 Letter from Alameda County Office of Education Re: 2020-21 Second Interim Budget Report
- April 21, 2021 Letter from Trustee Learned Re: Budget Development Multi-Year-Projects

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

Resolution No. 2021-0254

**Approving the District's Revised 2021-22 Budget Reduction Options and Bridge Plan for the
Fiscal Year 2021-2022 Budget**

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

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

WHEREAS, the District's Second Interim Financial Report for the Quarter ending January 31, 2021 showed 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 order to remain solvent in Fiscal Year 2022-2023 and subsequent years;

WHEREAS, Alameda County Office of Education's response to the District First Interim budget requested that the District provide "a list of Board-approved and identified budget-balancing solutions on or before March 16, 2021";

WHEREAS, District staff presented the 2021-22 Budget Reduction Options and Bridge Plan to the Board on February 24, 2021;

WHEREAS, during the March 16, 2021 Special Meeting, Board member requested that there be no reductions in (i) positions at any school site due to enrollment decline, (ii) positions at Blueprint/Cohort 1 and 2 schools, or (iii) Assistant Principals and other positions that were slated to be reduced pursuant to Resolution No. 1920-0214;

WHEREAS, the Board recognizes that the use of one-time money must be for one-time purposes and the Board commits to reduce every position funded by one-time funds in 2021-22 in 2022-23 for the 2023-24 fiscal years;

WHEREAS, ACOE and the County Trustee have requested that the District explicitly state how it plans to make \$58,583,000 in reductions for the 2022-23 by Third Interim, which is scheduled to be presented May 26, 2021.

NOW, THEREFORE, BE IT RESOLVED, the Board the Board agrees to adopt the Revised Budget Options and Bridge Plan ("Revised Plan") as follows:

- Ongoing Budget Reductions - \$3,400,000
 - Eliminate Annual Contribution from General Fund (Fund 01) to Student Nutrition (Fund 13) - \$1,600,000
 - Central Office Reductions from Reorganization of Police Services with Full Implementation of the George Floyd Resolution - \$1,800,000
- One-Time Bridge Plan – Proposed for up to \$16,000,000
 - Elementary and Secondary Emergency Relief (ESSER) II - \$11,000,000
 - Assembly Bill (AB) 1840 - \$5,000,000; and

BE IT FURTHER RESOLVED, the Board recognizes that the Revised Plan primarily includes one-off solutions to the District's 2021-22 deficit and that such solutions do not address and could delay the long-term fiscal sustainability of the District and the Board is committed to finding and approving additional budget solutions for the subsequent two fiscal years (2022-23 and 2023-24) to ensure the long-term fiscal solvency of the District by adopting budget-balancing solutions in the multi-year projections at Third Interim and at 2021-22 budget adoption.

PASSED AND ADOPTED by the Board of Education of the Oakland Unified School District this 28th day of April, 2021, by the following vote:

PREFERENTIAL AYE: Student Director Jessica Ramos

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Gary Yee, Mike Hutchinson, Aimee Eng, VanCedric Williams, Clifford Thompson,
Vice President Benjamin "Sam" Davis, President Shanthi Gonzales

NOES: None

ABSTAINED: None

RECUSED: None

ABSENT: Student Director Samantha Pal

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 _____
_____ April 28, 2021.

Legislative File	
File ID Number:	21-0254
Introduction Date:	4/28/2021
Enactment Number:	21-0626
Enactment Date:	4/28/2021
By:	os

OAKLAND UNIFIED SCHOOL DISTRICT

Shanthi Gonzales
President, Board of Education



Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

Oakland Unified School District 2021-22 Budget Reduction Option & Strategy List - Version 2

Target Amount	\$ 16,000,000
Total Actual Proposed Reductions - Revised	\$ (3,400,000)
Total Proposed Bridge Option from ESSER II & AB 1840	\$ (16,000,000)
Remaining Reductions to Achieve/(Excess Available over Target)	\$ (3,400,000)

Number	Date of Final Decision/Analysis Completion in Preparation for Recommendation	Option Type	FTE	Projected Reductions	Strategy/Description
1	4/28/2021	Reduction in Staff from 2020-21	8.00	\$ 1,365,000	Resolution 1920-0214 called for a reduction of Assistant Principals & Classified Staff in 2020-21 which was later extended for one year with payments from the Fund Balance
2	4/28/2021	Eliminate Contribution		\$ 1,600,000	\$1.6MM was recently awarded in 2020-21; however, the Historical Contribution that needs to be eliminated and the Fund is forced to live within its own means as the General Fund has made reductions annually AND provided a contribution to the Nutrition Budget.
3	4/28/2021	Central Office Reductions from Re-organization of Police Services		\$ 1,800,000	The police department budget is being transitioned to the new home departments and all funding for sworn police officers will move to Community Schools along with the associated positions and other funding aligned to the scope of the George Floyd Resolution. It has also been recommended that all/a portion of any remaining unspent 2020-21 balance be provided as carryover to support the transition of this initiative for no more than two years.
4	4/28/2021	Use One-Time - Elementary and Secondary Emergency Relief II (ESSER II - \$57M) Funding to Bridge Necessary Reductions and allow time for planning and strategizing for 2022-23 recommendation and implementation.		\$ 11,000,000	ESSER II provides the following allowances: Other activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff.
5	4/28/2021	Use One-Time AB1840 (\$16M) Resources to bridge necessary reductions and allow time for planning and strategizing for 2022-23 recommendations and implementation.		\$ 5,000,000	The District will receive \$16 M from its Assembly Bill (AB) 1840 Allocation as adopted in the Governor's 2020-21 Budget. This amount will be recognized as of the 2021-22 Second Interim as our District Audit and an outstanding analysis of department allocations will be complete/in progress; thus, completing our obligations to recognize these resources.
6	Dec-21	Realignment of General Fund Base, Supplemental, and Other Grant Funded/Restricted Positions and Expenditures		\$ -	It is recommended that the District continue to work through the financial and operational modeling for this area to recommend and implement an option for implementation in the 2022-23 Fiscal Year. This activity will align Base, Supplemental, and Concentration allocations, to include revising the methodology for supplemental and concentration dollars. It is recommended that we use the 2021-22 year to develop the pathway to align salaries with affordability and determine what areas of adjustment we need to recommend for reduction for the 2022-23 year. This is critical in how the can continue to afford small community schools, class sizes, and support at the levels it seeks and secure the desired outcomes academically and financially in the goal to return to a Positive Financial Status.
7	Dec-21	Initiate a District Administrative/Central Re-Organization Analysis and Recommend a Plan to align support services needed and clarify departmental priorities, roles, and goals.		\$ -	In an effort to reduce reductions to school sites, the District has made reductions to "Central" Services and the impact year over year has caused operational gaps and areas of focus that need definition and assurance that services can be met and sustained compliantly. The areas of deficiencies identified in various audit and programmatic review findings stem from the lack of alignment in services and clarification of roles and responsibilities due to the evolutions of change that have been deployed, but not managed.
8	Dec-21	Early Retirement Incentive		\$ -	This would be a strategy to research, analyze, and if viable deploy in 2022-23 as it takes several months to develop these long term annuity plans.
Total			-	\$ 19,400,000	



Alameda County Office of Education

L. K. Monroe Superintendent of Schools

April 16, 2021

Shanthi Gonzales, President
Board of Education
Oakland Unified School District
1000 Broadway, Suite 680
Oakland, CA 94607

RE: 2020-21 Second Interim Budget Report

Dear President Gonzales,

The Oakland Unified School District (OUSD) filed a QUALIFIED certification of the District's 2020-21 Second Interim Budget Report with the Alameda County Office of Education (ACOE). In accordance with Education Code (EC) Section 42131, ACOE reviewed the Second Interim Budget Report, based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to EC Section 33127.

Based on ACOE's review and analysis, the Second Interim Budget Report approved by OUSD's Governing Board (Board) on March 10, 2021, accurately reflects the financial status of the district. ACOE, therefore, concurs with the District's QUALIFIED certification with our comments outlined below.

LCFF Revenue Projections & Average Daily Attendance (ADA)

In consultation with the CDE, ACOE has confirmed OUSD will be funded in 2020-21 based on its corrected 2019-20 P-2 ADA report, plus additional Charter ADA for those charters that ceased operation during or after the 2019-20 school year. OUSD was not required to apply for this funding with the Growth Funding application and has received a total of 212.21 P-2 ADA from closed Charters both within and outside Alameda County. ACOE has shared this information with the District's fiscal staff and is pleased that ACOE's former LCFF ADA concerns have been resolved.

As expressed in ACOE's First Interim correspondence, OUSD projects continued declining enrollment throughout its Multiyear Budget Projection (MYP). While current "hold-harmless" legislation mitigates these declines through 2021-22, this legislation is set to expire in 2022-23. The COVID-19 pandemic has created even more uncertainty around enrollment; therefore, we believe that a conservative approach is important for LEAs. ACOE advises the District to create plans for additional budget-balancing solutions in case enrollment projections fail to materialize.

Multiyear Budget Projection (MYP) – District’s Required Cuts

OUSD’s 2020-21 Second Interim Multiyear Budget Projection (MYP) includes unidentified ongoing expenditure reductions that have increased since its First Interim Budget Report, showing limited progress to identify or incorporate budget-balancing solutions into the budget. For example, the District’s First Interim Budget Report included \$52 million in combined unidentified reductions from 2021-22 through 2022-23. These unidentified reductions have increased to \$61.8 million within the District’s Second Interim MYP. The District’s Second Interim MYP includes \$5.7 million in combined salary reductions to 2021-22, as well as \$3.2 million in unidentified reductions, “Other Adjustments”. Further, the District includes \$58.6 million in unidentified combined reductions to 2022-23. While the District’s submitted MYP demonstrates the ability to meet its minimum Reserve for Economic Uncertainties for the current and subsequent fiscal years, once the unidentified reductions are removed, the District has a **negative** 1.56% Reserve for Economic Uncertainty (REU) in 2022-23.

As expressed during the public disclosure communication, in the Second Interim packet and Public Disclosure documents, ongoing expenditures are balanced on one-time revenue but are carried forward throughout OUSD’s Multiyear Budget Projections. For example:

- Salaries and Benefits, in total at Adopted Budget, were projected at \$464 million; as of the Second Interim, before accounting for the effects of this most recent Tentative Agreement, Salaries and Benefits in total are budgeted at \$509 million and increase annually within the MYP.
- The District’s financial analysis projects the District is required to implement **\$3.2 million** in budget-balancing solutions in 2021-22 and **\$58.6 million in 2022-23**.
- ACOE is still awaiting a detailed plan for how OUSD will address these ongoing budgetary shortfalls.

ACOE has not received OUSD’s board-approved budget-balancing solutions or a timeline of its implementation aside from OUSD’s short-term stabilization “Bridge Plan”. The District must address the structural deficit including a detailed plan of action and status updates to the County Trustee and ACOE. ACOE’s First Interim letter clearly expressed ACOE’s expectation to receive with OUSD’s Second Interim Report a list of Board-approved and identified budget-balancing solutions on or before March 16, 2021. ACOE received OUSD’s resolution to approve its Second Interim Budget Report, which includes an executive summary of short-term solutions and the use of one-time funds as a “Bridge Plan” to aid the District with its budget prioritization. Most notable is the District plans to use \$5 million of its tentative 2021-22 AB 1840 grant funds as a one-time solution to defer implementing budgetary solutions. As a reminder, AB1840 funds are contingent on OUSD right-sizing its budget, addressing its structural deficit, while creating stability for the students most at risk. ACOE understands the “Bridget Plan” resolution (File ID: 21-0497) was read to the Board in February, but will be formally presented to the Board at the end of April 2021 for action. While we recognize the District’s efforts to meet ACOE’s request amid many dueling priorities, it is important to note that the district's process has yet to meet the

true intention for the District to be clear to its stakeholders regarding the structural deficit and needed budget-balancing solutions.

Health Benefits and Governing Board (HBGB)

As mentioned at Second Interim and within ACOE's Corrective Action Audit review process, ACOE understands there is an unrecognized HBGB liability for the District, and it is recommended the District work toward designating a portion of its fund balance to address this potential obligation. While the District works to confirm the amount with its stakeholders, the next reporting period (Third Interim) must include a tentative designation in the District's fund balance and throughout its MYP to address this obligation.

Blueprint for Quality Schools Progress

As mentioned at First Interim, ACOE recognizes moving forward with OUSD's Blueprint for Quality Schools taskforce is a necessary process as the district continues to decline in enrollment. It is imperative that OUSD continue facility discussions and implement action plans that support fiscal sustainability and improved school quality in the 2020-21 fiscal year and beyond.

Debt Issuance

We would like to remind the District of the statutory requirements for debt issuance for school districts with qualified or negative interim report certifications in the current or prior year. According to EC Section 42133(a), *"a school district that has a qualified or negative certification in any fiscal year may not issue, in that fiscal year or in the next succeeding fiscal year, certificates of participation, tax anticipation notes, revenue bonds, or any other debt instruments that do not require the approval of the voters of the district ...unless the county superintendent of schools determines...that the district's repayment of that indebtedness is probable."*

Please ensure that any debt instruments that do not require the approval of the voters of the District are submitted to our office at least 30 days prior to the District's Board action in accordance with Education Code Section 17150.1 and Assembly Bill 2197.

Collective Bargaining

We would like to remind the District of the requirements of Government Code (GC) Section 3547.5 and Assembly Bill (AB) 1200 (Statutes of 1991, Chapter 1213) on the public disclosure of collective bargaining agreements. As a qualified District, OUSD is required to provide ACOE with an analysis of the cost of any settlement and its impact on the operating budget at least 10 working days prior to the date the District Governing Board will take action on the proposed agreement.

Cash Flow Concerns

Due to the State's reliance on apportionment deferrals, we encourage all LEAs to closely monitor their cash flow throughout the course of operation. For LEAs throughout the state, the need to retain reserves above the minimum is a necessity. As of April 2021, OUSD utilized a temporary \$7 million loan to the General Fund. OUSD is also expected to participate in a Tax Revenue Anticipation Note (TRAN) of \$30 million to mitigate the impact of the deferrals. This is expected to be repaid in full by December 2021 from OUSD's State Apportionments. As a reminder, the effects of these deferrals, coupled with the removal of hold-harmless ADA provisions in 2022-23, will pose cash concerns for LEAs in the foreseeable future. We encourage governing boards to thoughtfully identify and implement budget adjustments throughout the course of operation, as well as vigorously monitor the LEA's cash position.

Conclusion

While the one-time revenues from state and federal resources have helped navigate the COVID-19 pandemic, when they expire in 2022-23, many LEAs will be faced with the same financial pressures that lead to structural deficits prior to the pandemic. As a result, ACOE cautions the District to remain vigilant about its budget and fiscal practices.

The District is required to continue to update ACOE bi-weekly on its progress in identifying the \$61.8 million in reductions and/or revenue enhancements. It is important to note that during this time, OUSD must remain resolute in its commitment to the District's fiscal solvency.

We want to acknowledge and express our appreciation to the District staff, the Board, and the community for their continued diligence and hard work. If you have any questions or concerns regarding our review process, please feel free to call me at (510) 670-4140.

Sincerely,



L.K. Monroe
Alameda County Superintendent of Schools

cc: Board of Education, Oakland USD
Dr. Kyla Johnson-Trammell, Superintendent, Oakland USD
Lisa Grant-Dawson, Chief Business Official, Oakland USD
Tony Thurmond, State Superintendent of Public Instruction, CDE
Chris Learned, Fiscal Oversight Trustee
Dr. Candi Clark, Associate Superintendent of Business Services, ACOE
Shirene Moreira, Interim Chief of District Business & Advisory Services, ACOE

Memo

To: Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Official

From: Chris Learned, Fiscal Oversight Trustee

cc: L.K. Monroe
Dr. Candi Clark
Shirene Moreira
Luz CõZares

Date: April 21, 2021

Re: Budget Development Multi-Year-Projects

As a follow-up to our check-in calls last week, I submit this memo as a reminder that School Services of California and FCMAT recommend relative to the Multi-Year Projections for the out years of the 2021-22 budget. Yesterday I asked Mike Fine for some clarity on the recommendation, to which he responded with the following:

“You have asked for some thoughts and best practices when considering analysis and presentation of multi-year financial data given the significant amount of one-time resources LEAs are receiving in pandemic relief. Let me address this by starting with some basic budgeting principles.

1. The process of resource allocation starts with a plan – LCAP, in-person transition, ELO – that is focused on student achievement and social-emotional growth.
2. LEAs should look at all funds and sources in developing a financial plan that supports the LCAP, in-person, ELO, plan. All the different puzzle pieces that represent all the funding resources come together to form the picture of the District.
3. LEAs should always use the most restricted resources first. Keep in mind that restrictions come in a variety of flavors – eligible uses, deadlines to spend, etc. Look at opportunities to mix and match different resources so that you can extend the resources over multiple years and for multiple purposes. (Also keep in mind that at the current time, the traditional most restricted Title 1 funding has statewide waivers in place for a period of time regarding timing of expenditures, making it less restrictive than normal based on expenditure timelines.)
4. One time funds should be used on one time needs. Negotiating recurring, basic salary increases with ESSER or in-person grants or expanded learning grants is foolish and will create an

unmanageable cliff in a couple of years. However, increasing summer school hourly pay for the short term using the same funds may make perfect sense to ensure sufficient teachers are available or learning loss mitigation. Treat this as a one-time summer school hourly pay adjustment. The same principle applies with any use of one time funding for recurring needs.

Our students have huge needs regarding learning loss and social-emotional stability and growth as a result of the pandemic. Use the relief funds to support those needs. That may involve using existing people differently and charging them to the ESSER or other grants. That may also result in unrestricted general fund savings. Think about expenditures that make a long-term Investment that saves the GF. HVAC replacement improves ventilation, reduces utility costs and saves on maintenance. So a percentage of the one-time funds ends up saving for years to come.

The significant amount of one-time relief funds will mask the true fiscal status and continuing challenges that LEAs are facing. This is especially true for 2022-23, when ADA hold harmless and temporary pension relief catch up to LEA finances. This is also an issue in 2021-22 with the recently announced increases in unemployment insurance and CalSTRS employer contribution rates. In order to keep the LEA's "eye on the ball" regarding out year projections, we believe the best practice is for an LEA to prepare two multi-year financial projections (MYPs) for the current and subsequent years. The first would include all one-time resources. The second version would exclude all one-time pandemic relief funds so that only the District's recurring, structural operations are shown."

I agree with Mike's recommendation for the two MYPs, as the OUSD Governing Board does not see a structural deficit in the Multi-Year Projections for the 2021-22 and 2022-23 fiscal years. Based on Mike's guidance, I am requesting that the OUSD provide two MYPs. The first including one-time resources, and the 2nd excluding one-time pandemic funds. Further, the MYPs must be specific about how the District will implement budget reductions/revenue enhancement for the 2022-23 and 2023-24 fiscal years.