

OROVILLE UNION HIGH SCHOOL DISTRICT

2020/21

UNAUDITED ACTUALS



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

OUHSD
General Fund Summary
2020/2021 Unaudited Actuals

	Unrestricted	Restricted	Total
Revenues			
LCFF Sources	\$ 26,276,536		\$ 26,276,536
Federal Revenues	13,102	\$ 5,180,975	5,194,077
Other State Revenues	497,816	5,416,292	5,914,108
Other Local Sources	1,045,148	1,328,259	2,373,407
Total Revenues	27,832,602	\$ 11,925,526	\$ 39,758,128
Expenditures			
Certificated Salaries	\$ 8,618,731	\$ 3,375,695	\$ 11,994,426
Classified Salaries	3,048,837	1,799,733	4,848,570
Employee Benefits	5,947,620	3,502,987	9,450,607
Books and Supplies	448,580	1,356,124	1,804,704
Services, Other Operating	1,812,449	1,758,230	3,570,679
Capital Outlay	46,710	2,174,869	2,221,579
Other Outgo	431,660	686,279	1,117,939
Direct Support/Indirect Costs	(318,095)	256,406	(61,689)
Total Expenditures	\$ 20,036,492	\$ 14,910,323	\$ 34,946,815
Total of Revenues less Expenditures	\$ 7,796,110	\$ (2,984,797)	\$ 4,811,313
Other Financing Sources/Uses			
Transfers in from other funds			\$ -
Transfer out to other funds	(233,311)		(233,311)
Other Sources			-
Contributions to Restricted Prog. **	(4,492,813)	4,492,813	-
Total Other Sources/Uses	(4,726,124)	\$ 4,492,813	\$ (233,311)
Change in Fund Balance	\$ 3,069,986	\$ 1,508,016	\$ 4,578,002
Beginning Balance	6,484,418	(385,600)	6,098,818
Restatements - Scholarships from Fund 73	1,518,153		1,518,153
Ending Balance	\$ 11,072,557	\$ 1,122,416	\$ 12,194,973
Components of Ending Fund Balance			
Nonspendable			
Revolving Cash	\$ 1,050		
Prepaid Expenditures	49,551		
Restricted **	1,122,416		
Assigned			
Site Carryovers	245,366		
Hall of Fame	21,584		
OASIS	59,586		
Solar M & O Agreement	41,324		
New Vehicles	53,683		
Harrison Stadium	100,000		
Sports Field Lighting	46,132		
Scholarships	1,460,824		
Unassigned			
Reserve for Economic Uncertainties	1,021,953	3%	
BP 3100 Reserve	4,769,112	14%	
Unassigned	3,202,392		
Total Fund Balance	\$ 12,194,973		

** See Detail on Following Pages

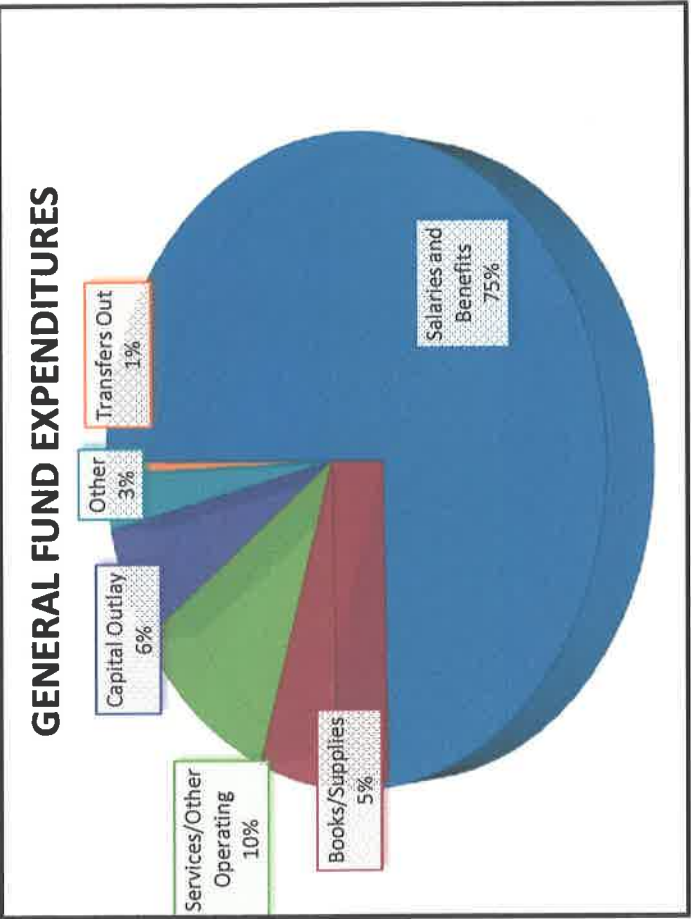
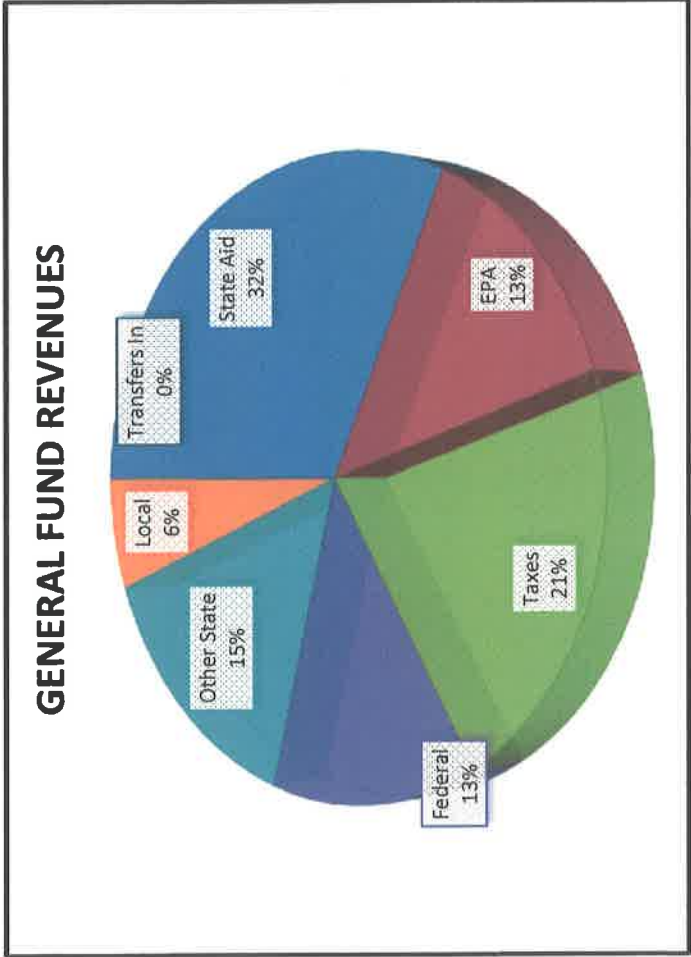
Detail of Legally Restricted Fund Balance

<u>Program</u>	<u>Ending Fund Balance</u>
Lottery Instructional Materials	\$ 168,628
Medi-cal Reimbursement Billing	61,194
ESSERF (COVID-19)	2,308
Expanded Learning Opportunities	890,286
Total Legally Restricted Ending Balance	<u><u>\$ 1,122,416</u></u>

Detail of Other Financing Sources - Contributions

	<u>Contribution</u>
Contributions From Unrestricted Revenue to:	
Special Education	\$ 3,427,007
Maintenance	1,002,803
Title II	1,075
School Bus Emissions	52,026
Classified Employee Summer Assistance	9,902
Total	<u><u>\$ 4,492,813</u></u>

Oroville Union High School District
2020/21 Unaudited Actuals Recap



Note:
State Aid + EPA + Taxes = LCFF 66%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	26,276,536.30	0.00	26,276,536.30	27,987,948.00	0.00	27,987,948.00	6.5%
2) Federal Revenue		8100-8299	13,102.00	5,180,974.76	5,194,076.76	0.00	7,067,936.00	7,067,936.00	36.1%
3) Other State Revenue		8300-8599	497,816.47	5,416,292.45	5,914,108.92	454,309.00	2,638,623.00	3,092,932.00	-47.7%
4) Other Local Revenue		8600-8799	1,045,147.22	1,328,259.38	2,373,406.60	770,250.00	1,410,034.00	2,180,284.00	-8.1%
5) TOTAL REVENUES			27,832,601.99	11,925,526.59	39,758,128.58	29,212,507.00	11,116,593.00	40,329,100.00	1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,618,730.86	3,375,694.98	11,994,425.84	8,743,004.00	3,259,239.00	12,002,243.00	0.1%
2) Classified Salaries		2000-2999	3,048,836.79	1,799,732.76	4,848,569.55	2,783,038.00	2,168,725.00	4,951,763.00	2.1%
3) Employee Benefits		3000-3999	5,947,620.34	3,502,986.63	9,450,606.97	6,437,855.00	4,485,643.00	10,923,498.00	15.6%
4) Books and Supplies		4000-4999	448,579.55	1,356,123.62	1,804,703.17	821,150.00	1,619,652.00	2,440,802.00	35.2%
5) Services and Other Operating Expenditures		5000-5999	1,812,448.61	1,758,229.81	3,570,678.42	1,594,358.00	2,585,320.00	4,179,678.00	17.1%
6) Capital Outlay		6000-6999	46,709.87	2,174,868.97	2,221,578.84	10,000.00	35,945.00	45,945.00	-97.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	431,659.86	686,281.92	1,117,941.78	435,737.00	828,000.00	1,263,737.00	13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(318,094.63)	256,405.63	(61,689.00)	(474,448.00)	370,796.00	(103,652.00)	68.0%
9) TOTAL EXPENDITURES			20,036,491.25	14,910,324.32	34,946,815.57	20,350,694.00	15,353,320.00	35,704,014.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,796,110.74	(2,984,797.73)	4,811,313.01	8,861,813.00	(4,236,727.00)	4,625,086.00	-3.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	233,311.37	0.00	233,311.37	225,391.00	0.00	225,391.00	-3.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,492,813.41)	4,492,813.41	0.00	(4,777,401.00)	4,777,401.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,726,124.78)	4,492,813.41	(233,311.37)	(5,002,792.00)	4,777,401.00	(225,391.00)	-3.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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)			3,069,985.96	1,508,015.68	4,578,001.64	3,859,021.00	540,674.00	4,399,695.00	-3.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,484,417.67	(385,600.07)	6,098,817.60	11,072,556.96	1,122,415.61	12,194,972.57	100.0%
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)			6,484,417.67	(385,600.07)	6,098,817.60	11,072,556.96	1,122,415.61	12,194,972.57	100.0%
d) Other Restatements		9795	1,518,153.33	0.00	1,518,153.33	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,002,571.00	(385,600.07)	7,616,970.93	11,072,556.96	1,122,415.61	12,194,972.57	60.1%
2) Ending Balance, June 30 (E + F1e)			11,072,556.96	1,122,415.61	12,194,972.57	14,931,577.96	1,663,089.61	16,594,667.57	36.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,050.00	0.00	1,050.00	1,050.00	0.00	1,050.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	49,551.35	0.00	49,551.35	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,122,415.61	1,122,415.61	0.00	1,663,089.76	1,663,089.76	48.2%
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	2,028,498.73	0.00	2,028,498.73	1,672,932.00	0.00	1,672,932.00	-17.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,791,065.00	0.00	5,791,065.00	5,900,548.00	0.00	5,900,548.00	1.9%
Unassigned/Unappropriated Amount		9790	3,202,391.88	0.00	3,202,391.88	7,357,047.96	(0.15)	7,357,047.81	129.7%

			2020-21 Unaudited Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,930,045.77	48,730.14	8,978,775.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	36,418.04	0.00	36,418.04				
b) in Banks		9120	24,141.88	0.00	24,141.88				
c) in Revolving Cash Account		9130	1,050.00	0.00	1,050.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	1,074.00	0.00	1,074.00				
2) Investments		9150	722,062.05	0.00	722,062.05				
3) Accounts Receivable		9200	22,220.85	10,000.00	32,220.85				
4) Due from Grantor Government		9290	2,933,911.00	2,088,170.58	5,022,081.58				
5) Due from Other Funds		9310	316,499.80	1,189.61	317,689.41				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	49,551.35	0.00	49,551.35				
8) Other Current Assels		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			13,036,974.74	2,148,090.33	15,185,065.07				
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	1,067,456.61	227,097.44	1,294,554.05				
2) Due to Grantor Governments		9590	884,839.00	320,932.07	1,205,771.07				
3) Due to Other Funds		9610	12,122.17	0.00	12,122.17				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	477,645.21	477,645.21				
6) TOTAL, LIABILITIES			1,964,417.78	1,025,674.72	2,990,092.50				
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									
(must agree with line F2) (G9 + H2) - (I6 + J2)			11,072,556.96	1,122,415.61	12,194,972.57				

			2020-21 Unaudited Actuals			2021-22 Budget			
		Object Codes	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								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,960,569.00	0.00	12,960,569.00	15,288,459.00	0.00	15,288,459.00	18.0%
Education Protection Account State Aid - Current Year		8012	5,272,370.00	0.00	5,272,370.00	5,099,568.00	0.00	5,099,568.00	-3.3%
State Aid - Prior Years		8019	(36,512.00)	0.00	(36,512.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	108,874.04	0.00	108,874.04	112,452.00	0.00	112,452.00	3.3%
Timber Yield Tax		8022	34,931.07	0.00	34,931.07	26,762.00	0.00	26,762.00	-23.4%
Other Subventions/In-Lieu Taxes		8029	3,779.49	0.00	3,779.49	2,928.00	0.00	2,928.00	-22.5%
County & District Taxes									
Secured Roll Taxes		8041	7,852,570.63	0.00	7,852,570.63	8,013,997.00	0.00	8,013,997.00	2.1%
Unsecured Roll Taxes		8042	496,064.72	0.00	496,064.72	457,724.00	0.00	457,724.00	-7.7%
Prior Years' Taxes		8043	13,720.53	0.00	13,720.53	13,100.00	0.00	13,100.00	-4.5%
Supplemental Taxes		8044	135,344.60	0.00	135,344.60	105,650.00	0.00	105,650.00	-21.9%
Education Revenue Augmentation Fund (ERAF)		8045	(1,760,432.32)	0.00	(1,760,432.32)	(2,106,775.00)	0.00	(2,106,775.00)	19.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,457,033.54	0.00	1,457,033.54	1,222,173.00	0.00	1,222,173.00	-16.1%
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			26,538,313.30	0.00	26,538,313.30	28,236,038.00	0.00	28,236,038.00	6.4%
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	(261,777.00)	0.00	(261,777.00)	(248,090.00)	0.00	(248,090.00)	-5.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,276,536.30	0.00	26,276,536.30	27,987,948.00	0.00	27,987,948.00	6.5%
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	333,552.00	333,552.00	0.00	485,088.00	485,088.00	45.4%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		582,424.96	582,424.96		721,643.00	721,643.00	23.9%
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		122,032.62	122,032.62		104,000.00	104,000.00	-14.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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		0.00	0.00		0.00	0.00	0.0%
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, 5510, 5630	8290		54,859.31	54,859.31		89,000.00	89,000.00	62.2%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		74,156.34	74,156.34		86,566.00	86,566.00	16.7%
All Other Federal Revenue	All Other	8290	13,102.00	4,013,949.53	4,027,051.53	0.00	5,581,639.00	5,581,639.00	38.6%
TOTAL, FEDERAL REVENUE			13,102.00	5,180,974.76	5,194,076.76	0.00	7,067,936.00	7,067,936.00	36.1%
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		0.00	0.00		0.00	0.00	0.0%
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	126,758.00	0.00	126,758.00	129,309.00	0.00	129,309.00	2.0%
Lottery - Unrestricted and Instructional Materials		8560	366,715.47	156,091.55	522,807.02	321,000.00	105,000.00	426,000.00	-18.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,343.00	5,260,200.90	5,264,543.90	4,000.00	2,533,623.00	2,537,623.00	-51.8%
TOTAL, OTHER STATE REVENUE			497,816.47	5,416,292.45	5,914,108.92	454,309.00	2,638,623.00	3,092,932.00	-47.7%

			2020-21 Unaudited 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							
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	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	43,727.46	0.00	43,727.46	0.00	0.00	0.00	-100.0%
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	664.60	0.00	664.60	8,000.00	0.00	8,000.00	1103.7%
Interest		8660	106,633.43	0.00	106,633.43	127,000.00	0.00	127,000.00	19.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(109,195.41)	0.00	(109,195.41)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	702,156.60	109,591.38	811,747.98	536,000.00	56,334.00	592,334.00	-27.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	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	301,160.54	16,540.00	317,700.54	99,250.00	17,000.00	116,250.00	-63.4%
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		1,202,128.00	1,202,128.00		1,336,700.00	1,336,700.00	11.2%
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			1,045,147.22	1,328,259.38	2,373,406.60	770,250.00	1,410,034.00	2,180,284.00	-8.1%
TOTAL, REVENUES			27,832,601.99	11,925,526.59	39,758,128.58	29,212,507.00	11,116,593.00	40,329,100.00	1.4%

			2020-21 Unaudited Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,617,582.94	2,980,102.43	9,597,685.37	6,430,988.00	2,558,126.00	8,989,114.00	-6.3%
Certificated Pupil Support Salaries		1200	756,788.21	228,076.65	984,864.86	764,633.00	518,449.00	1,283,082.00	30.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,097,585.01	167,305.04	1,264,890.05	1,214,231.00	182,664.00	1,396,895.00	10.4%
Other Certificated Salaries		1900	146,774.70	210.86	146,985.56	333,152.00	0.00	333,152.00	126.7%
TOTAL, CERTIFICATED SALARIES			8,618,730.86	3,375,694.98	11,994,425.84	8,743,004.00	3,259,239.00	12,002,243.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,387.08	1,109,955.82	1,113,342.90	0.00	1,268,788.00	1,268,788.00	14.0%
Classified Support Salaries		2200	1,401,072.86	441,540.79	1,842,613.65	1,259,714.00	797,425.00	2,057,139.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	223,211.44	65,433.64	288,645.08	204,985.00	54,348.00	259,333.00	-10.2%
Clerical, Technical and Office Salaries		2400	1,278,440.41	135,247.14	1,413,687.55	1,316,239.00	7,195.00	1,323,434.00	-6.4%
Other Classified Salaries		2900	142,725.00	47,555.37	190,280.37	2,100.00	40,969.00	43,069.00	-77.4%
TOTAL, CLASSIFIED SALARIES			3,048,836.79	1,799,732.76	4,848,569.55	2,783,038.00	2,168,725.00	4,951,763.00	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,323,991.40	1,620,246.21	2,944,237.61	1,365,419.00	1,733,325.00	3,098,744.00	5.2%
PERS		3201-3202	569,471.03	280,555.18	850,026.21	600,488.00	470,256.00	1,070,744.00	26.0%
OASDI/Medicare/Alternative		3301-3302	352,795.30	186,325.18	539,120.48	336,356.00	210,125.00	546,481.00	1.4%
Health and Welfare Benefits		3401-3402	2,933,675.60	1,077,432.63	4,011,108.23	3,168,980.00	1,651,514.00	4,820,494.00	20.2%
Unemployment Insurance		3501-3502	6,992.31	3,762.56	10,754.87	147,730.00	65,578.00	213,308.00	1883.4%
Workers' Compensation		3601-3602	278,583.05	124,428.87	403,011.92	313,465.00	147,591.00	461,056.00	14.4%
OPEB, Allocated		3701-3702	482,111.65	210,236.00	692,347.65	505,417.00	207,254.00	712,671.00	2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,947,620.34	3,502,986.63	9,450,606.97	6,437,855.00	4,485,643.00	10,923,498.00	15.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,350.09	12,761.77	17,111.86	6,000.00	105,000.00	111,000.00	548.7%
Books and Other Reference Materials		4200	4,325.92	19,830.50	24,156.42	1,000.00	10,700.00	11,700.00	-51.6%
Materials and Supplies		4300	326,601.56	533,372.86	859,974.42	807,575.00	1,477,952.00	2,285,527.00	165.8%
Noncapitalized Equipment		4400	113,301.98	785,087.89	898,389.87	6,575.00	26,000.00	32,575.00	-96.4%
Food		4700	0.00	5,070.60	5,070.60	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			448,679.55	1,356,123.62	1,804,703.17	821,150.00	1,619,652.00	2,440,802.00	35.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	180,045.08	417,049.61	597,094.69	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	14,894.52	98,598.21	113,492.73	24,500.00	188,154.00	212,654.00	87.4%
Dues and Memberships		5300	26,296.06	1,578.52	27,874.58	24,800.00	2,700.00	27,500.00	-1.3%
Insurance	5400 - 5450		500,123.00	0.00	500,123.00	552,000.00	0.00	552,000.00	10.4%
Operations and Housekeeping Services		5500	508,122.24	2,909.00	511,031.24	16,200.00	620,800.00	637,000.00	24.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,599.73	395,696.48	534,296.21	186,158.00	327,300.00	513,458.00	-3.9%
Transfers of Direct Costs		5710	(57,143.39)	57,143.39	0.00	(16,500.00)	16,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(61,599.02)	73,840.18	12,241.16	(23,000.00)	(15,000.00)	(38,000.00)	-410.4%
Professional/Consulting Services and Operating Expenditures		5800	524,860.20	710,544.44	1,235,404.64	811,000.00	1,430,116.00	2,241,116.00	81.4%
Communications		5900	38,250.19	869.98	39,120.17	19,200.00	14,750.00	33,950.00	-13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,812,448.61	1,758,229.81	3,570,678.42	1,594,358.00	2,585,320.00	4,179,678.00	17.1%

			2020-21 Unaudited Actuals			2021-22 Budget			
		Object Codes	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								
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	0.00	64,295.00	64,295.00	0.00	0.00	0.00	-100.0%
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	46,709.87	2,110,573.97	2,157,283.84	10,000.00	35,945.00	45,945.00	-97.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assels		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,709.87	2,174,868.97	2,221,578.84	10,000.00	35,945.00	45,945.00	-97.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	(10,000.00)	(10,000.00)	0.00	21,000.00	21,000.00	-310.0%
Payments to County Offices		7142	136,923.00	696,281.92	833,204.92	141,000.00	807,000.00	948,000.00	13.8%
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%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	294,736.86	0.00	294,736.86	294,737.00	0.00	294,737.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			431,659.86	686,281.92	1,117,941.78	435,737.00	828,000.00	1,263,737.00	13.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(256,405.63)	256,405.63	0.00	(370,796.00)	370,796.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(61,689.00)	0.00	(61,689.00)	(103,652.00)	0.00	(103,652.00)	68.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(318,094.63)	256,405.63	(61,689.00)	(474,448.00)	370,796.00	(103,652.00)	68.0%
TOTAL EXPENDITURES									
			20,036,491.25	14,910,324.32	34,946,815.57	20,350,694.00	15,353,320.00	35,704,014.00	2.2%

			2020-21 Unaudited 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							
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	233,311.37	0.00	233,311.37	225,391.00	0.00	225,391.00	-3.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			233,311.37	0.00	233,311.37	225,391.00	0.00	225,391.00	-3.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	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	(4,492,813.41)	4,492,813.41	0.00	(4,777,401.00)	4,777,401.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,492,813.41)	4,492,813.41	0.00	(4,777,401.00)	4,777,401.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,726,124.78)	4,492,813.41	(233,311.37)	(5,002,792.00)	4,777,401.00	(225,391.00)	-3.4%

			2020-21 Unaudited Actuals			2021-22 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,276,536.30	0.00	26,276,536.30	27,987,948.00	0.00	27,987,948.00	6.5%
2) Federal Revenue		8100-8299	13,102.00	5,180,974.76	5,194,076.76	0.00	7,067,936.00	7,067,936.00	36.1%
3) Other State Revenue		8300-8599	497,816.47	5,416,292.45	5,914,108.92	454,309.00	2,638,623.00	3,092,932.00	-47.7%
4) Other Local Revenue		8600-8799	1,045,147.22	1,328,259.38	2,373,406.60	770,250.00	1,410,034.00	2,180,284.00	-8.1%
5) TOTAL, REVENUES			27,832,601.99	11,925,526.59	39,758,128.58	29,212,507.00	11,116,593.00	40,329,100.00	1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	10,047,722.73	8,260,944.11	18,308,666.84	10,463,584.00	9,238,946.00	19,702,530.00	7.6%
2) Instruction - Related Services	2000-2999		2,453,852.74	1,314,857.72	3,768,710.46	2,871,356.00	941,828.00	3,813,184.00	1.2%
3) Pupil Services	3000-3999		3,599,939.48	2,963,542.28	6,563,481.76	4,156,519.00	1,235,751.00	5,392,270.00	-17.8%
4) Ancillary Services	4000-4999		614,158.50	154,289.34	768,447.84	856,107.00	0.00	856,107.00	11.4%
5) Community Services	5000-5999		47,655.00	0.00	47,655.00	54,000.00	0.00	54,000.00	13.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,420,527.34	326,307.83	1,746,835.17	1,419,228.00	370,796.00	1,790,024.00	2.5%
8) Plant Services	8000-8999		1,420,975.60	1,204,101.12	2,625,076.72	94,163.00	2,737,999.00	2,832,162.00	7.9%
9) Other Outgo	9000-9999		431,659.86	686,281.92	1,117,941.78	435,737.00	828,000.00	1,263,737.00	13.0%
10) TOTAL, EXPENDITURES			20,036,491.25	14,910,324.32	34,946,815.57	20,350,694.00	15,353,320.00	35,704,014.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			7,796,110.74	(2,984,797.73)	4,811,313.01	8,861,813.00	(4,236,727.00)	4,625,086.00	-3.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	233,311.37	0.00	233,311.37	225,391.00	0.00	225,391.00	-3.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,492,813.41)	4,492,813.41	0.00	(4,777,401.00)	4,777,401.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,726,124.78)	4,492,813.41	(233,311.37)	(5,002,792.00)	4,777,401.00	(225,391.00)	-3.4%

Description	Function Codes	Object Codes	2020-21 Unaudited 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)			3,069,985.96	1,508,015.68	4,578,001.64	3,859,021.00	540,674.00	4,399,695.00	-3.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,484,417.67	(385,600.07)	6,098,817.60	11,072,556.96	1,122,415.61	12,194,972.57	100.0%
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)			6,484,417.67	(385,600.07)	6,098,817.60	11,072,556.96	1,122,415.61	12,194,972.57	100.0%
d) Other Restatements		9795	1,518,153.33	0.00	1,518,153.33	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,002,571.00	(385,600.07)	7,616,970.93	11,072,556.96	1,122,415.61	12,194,972.57	60.1%
2) Ending Balance, June 30 (E + F1e)			11,072,556.96	1,122,415.61	12,194,972.57	14,931,577.96	1,663,089.61	16,594,667.57	36.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,050.00	0.00	1,050.00	1,050.00	0.00	1,050.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	49,551.35	0.00	49,551.35	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,122,415.61	1,122,415.61	0.00	1,663,089.76	1,663,089.76	48.2%
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	2,028,498.73	0.00	2,028,498.73	1,672,932.00	0.00	1,672,932.00	-17.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,791,065.00	0.00	5,791,065.00	5,900,548.00	0.00	5,900,548.00	1.9%
Unassigned/Unappropriated Amount		9790	3,202,391.88	0.00	3,202,391.88	7,357,047.96	(0.15)	7,357,047.81	129.7%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	2,308.16	0.16
3213	Elementary and Secondary School Emergency Relief III (ESSER III)	0.00	488,981.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III)	0.00	1,099,914.00
6300	Lottery: Instructional Materials	168,627.28	0.28
7425	Expanded Learning Opportunities (ELO) Grant	798,161.85	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	92,124.00	0.00
9010	Other Restricted Local	61,194.32	74,194.32
Total, Restricted Balance		1,122,415.61	1,663,089.76

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	176,301.31	664,000.00	276.6%
5) TOTAL REVENUES			176,301.31	664,000.00	276.6%
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	92,556.25	664,000.00	617.4%
5) Services and Other Operating Expenditures		5000-5999	36,079.14	0.00	-100.0%
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	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			128,635.39	664,000.00	416.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,665.92	0.00	-100.0%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,665.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	309,563.26	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	309,563.26	New
d) Other Restatements		9795	261,897.34	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,897.34	309,563.26	18.2%
2) Ending Balance, June 30 (E + F1e)			309,563.26	309,563.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	24,479.13	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	285,084.13	309,563.26	8.6%
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 Unaudited 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	290,748.44		
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	24,479.13		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			315,227.57		
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	5,664.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			5,664.31		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			309,563.26		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	176,301.31	664,000.00	276.6%
TOTAL, REVENUES			176,301.31	664,000.00	276.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	88,680.90	664,000.00	648.8%
Noncapitalized Equipment		4400	3,875.35	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			92,556.25	664,000.00	617.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	3,369.20	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	32,709.94	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,079.14	0.00	-100.0%
CAPITAL OUTLAY					
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 - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			128,635.39	664,000.00	416.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	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%

Description	Function Codes	Object Codes	2020-21 Unaudited 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	176,301.31	664,000.00	276.6%
5) TOTAL, REVENUES			176,301.31	664,000.00	276.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		128,635.39	664,000.00	416.2%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			128,635.39	664,000.00	416.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,665.92	0.00	-100.0%
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	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,665.92	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	309,563.26	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	309,563.26	New
d) Other Restatements		9795	261,897.34	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,897.34	309,563.26	18.2%
2) Ending Balance, June 30 (E + F1e)			309,563.26	309,563.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	24,479.13	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	285,084.13	309,563.26	8.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
8210	Student Activity Funds	285,084.13	309,563.26
Total, Restricted Balance		285,084.13	309,563.26

OUHSD
Adult Education Fund Summary
2020/2021 Unaudited Actuals

Revenues

LCFF Sources	
Federal Revenues	\$ 161,689
Other State Revenues	88,794
Other Local Sources	<u>1,377,301</u>
Total Revenues	<u>\$ 1,627,784</u>

Expenditures

Certificated Salaries	\$ 406,662
Classified Salaries	265,122
Employee Benefits	439,634
Books and Supplies	34,252
Services, Other Operating	333,266
Capital Outlay	
Other Outgo	
Direct Support/Indirect Costs	<u>36,704</u>
Total Expenditures	<u>\$ 1,515,640</u>

Total of Revenues less Expenditures	<u>\$ 112,144</u>
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Other Financing Sources/Uses

Transfers in from other funds	
Transfer out to other funds	
Other Sources	
Contributions to Restricted Prog.	
Total Other Sources/Uses	<u>\$ -</u>

Change in Fund Balance	\$ 112,144
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Beginning Balance	637,891
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Ending Balance	<u><u>\$ 750,035</u></u>
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Components of Ending Fund Balance

Nonspendable	
Revolving Cash	\$ 200
Prepaid Expenditures	
Restricted	
CalWorks	55,876
Adult Education Block Grant	72,813
Committed	
Adult Education Program	<u>621,146</u>
Total Fund Balance	<u><u>\$ 750,035</u></u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	161,689.01	168,884.00	4.4%
3) Other State Revenue		8300-8599	88,794.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,377,300.81	1,335,398.00	-3.0%
5) TOTAL, REVENUES			1,627,783.82	1,504,282.00	-7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	406,661.65	393,631.00	-3.2%
2) Classified Salaries		2000-2999	265,122.29	272,812.00	2.9%
3) Employee Benefits		3000-3999	439,633.66	429,709.00	-2.3%
4) Books and Supplies		4000-4999	34,251.95	10,326.00	-69.9%
5) Services and Other Operating Expenditures		5000-5999	333,266.16	346,218.00	3.9%
6) Capital Outlay		6000-6999	0.00	11,890.00	New
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	36,704.00	57,514.00	56.7%
9) TOTAL, EXPENDITURES			1,515,639.71	1,522,100.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,144.11	(17,818.00)	-115.9%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,144.11	(17,818.00)	-115.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,891.20	750,035.31	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,891.20	750,035.31	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,891.20	750,035.31	17.6%
2) Ending Balance, June 30 (E + F1e)			750,035.31	732,217.31	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	200.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	128,689.40	128,889.40	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	621,145.91	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	603,127.91	New
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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	748,498.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,634.69		
b) in Banks		9120	8,041.07		
c) in Revolving Cash Account		9130	200.00		
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	72,384.01		
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			833,757.81		
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	45,828.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	37,893.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			83,722.50		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			750,035.31		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	161,689.01	168,884.00	4.4%
TOTAL, FEDERAL REVENUE			161,689.01	168,884.00	4.4%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	88,794.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			88,794.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent 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	7,021.03	13,073.00	86.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,858.94)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	201,716.46	100,000.00	-50.4%
Interagency Services		8677	1,161,598.00	1,179,022.00	1.5%
Other Local Revenue					
All Other Local Revenue		8699	15,824.26	43,303.00	173.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,377,300.81	1,335,398.00	-3.0%
TOTAL, REVENUES			1,627,783.82	1,504,282.00	-7.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	341,635.37	355,707.00	4.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	65,026.28	37,924.00	-41.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			406,661.65	393,631.00	-3.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	49,179.83	48,194.00	-2.0%
Classified Support Salaries		2200	30,278.55	34,647.00	14.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	185,171.16	180,115.00	-2.7%
Other Classified Salaries		2900	492.75	9,856.00	1900.2%
TOTAL, CLASSIFIED SALARIES			265,122.29	272,812.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	108,385.59	62,297.00	-42.5%
PERS		3201-3202	51,722.05	59,803.00	15.6%
OASDI/Medicare/Alternative		3301-3302	25,506.02	25,214.00	-1.1%
Health and Welfare Benefits		3401-3402	209,462.13	226,338.00	8.1%
Unemployment Insurance		3501-3502	645.83	8,077.00	1150.6%
Workers' Compensation		3601-3602	16,065.66	18,123.00	12.8%
OPEB, Allocated		3701-3702	27,846.38	29,857.00	7.2%
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			439,633.66	429,709.00	-2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	435.34	0.00	-100.0%
Materials and Supplies		4300	33,816.61	10,326.00	-69.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,251.95	10,326.00	-69.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	94,921.90	0.00	-100.0%
Travel and Conferences		5200	200.00	3,000.00	1400.0%
Dues and Memberships		5300	1,798.50	2,260.00	25.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,116.54	35,035.00	148.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,185.15	93,450.00	52.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,800.00	18,000.00	7.1%
Professional/Consulting Services and Operating Expenditures		5800	108,662.58	158,473.00	45.8%
Communications		5900	35,581.49	36,000.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			333,266.16	346,218.00	3.9%
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	11,890.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	11,890.00	New
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	36,704.00	57,514.00	56.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,704.00	57,514.00	56.7%
TOTAL, EXPENDITURES			1,515,639.71	1,522,100.00	0.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	55,876.29	55,876.29
6391	Adult Education Program	72,813.11	73,013.11
Total, Restricted Balance		128,689.40	128,889.40

OUHSD
Cafeteria Fund Summary
2020/2021 Unaudited Actuals

Revenues

Revenue Limit Sources	
Federal Revenues	\$ 513,366
Other State Revenues	80,144
Other Local Sources	3,399
Total Revenues	<u>\$ 596,909</u>

Expenditures

Certificated Salaries	
Classified Salaries	344,928
Employee Benefits	203,837
Books and Supplies	309,030
Services, Other Operating	(56,292)
Capital Outlay	9,995
Other Outgo	
Direct Support/Indirect Costs	24,985
Total Expenditures	<u>\$ 836,483</u>

Total of Revenues less Expenditures	<u>\$ (239,574)</u>
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Other Financing Sources/Uses

Transfers in from other funds	\$ 233,311
Transfer out to other funds	
Other Sources	
Contributions to Restricted Prog.	
Total Other Sources/Uses	<u>\$ 233,311</u>

Change in Fund Balance	\$ (6,263)
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Beginning Balance	31,455
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Ending Balance	<u>\$ 25,192</u>
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Components of Ending Fund Balance

Nonspendable	
Revolving Cash	
Prepaid Expenditures	
Restricted	
Suppers Program	25,192
Total Fund Balance	<u>\$ 25,192</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	513,365.93	955,000.00	86.0%
3) Other State Revenue		8300-8599	80,144.04	85,000.00	6.1%
4) Other Local Revenue		8600-8799	3,399.43	25,000.00	635.4%
5) TOTAL, REVENUES			596,909.40	1,065,000.00	78.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	344,928.38	376,389.00	9.1%
3) Employee Benefits		3000-3999	203,836.69	231,622.00	13.6%
4) Books and Supplies		4000-4999	309,029.98	589,000.00	90.6%
5) Services and Other Operating Expenditures		5000-5999	(56,292.00)	13,100.00	-123.3%
6) Capital Outlay		6000-6999	9,995.04	0.00	-100.0%
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	24,985.00	46,138.00	84.7%
9) TOTAL, EXPENDITURES			836,483.09	1,256,249.00	50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(239,573.69)	(191,249.00)	-20.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	233,311.37	225,391.00	-3.4%
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			233,311.37	225,391.00	-3.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,262.32)	34,142.00	-645.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,454.96	25,192.64	-19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,454.96	25,192.64	-19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,454.96	25,192.64	-19.9%
2) Ending Balance, June 30 (E + F1e)			25,192.64	59,334.64	135.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,901.60	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,192.64	59,334.64	135.5%
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	(7,901.60)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	137,730.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	852.64		
b) in Banks		9120	176.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	146,800.19		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	111.99		
4) Due from Grantor Government		9290	1,030.33		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	7,901.60		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			294,602.83		
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	1,736.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	267,673.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			269,410.19		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			25,192.64		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	443,099.28	955,000.00	115.5%
Donated Food Commodities		8221	70,266.65	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			513,365.93	955,000.00	86.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	80,144.04	85,000.00	6.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,144.04	85,000.00	6.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	6,381.32	26,000.00	307.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(400.21)	(1,000.00)	149.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,235.38)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	653.70	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,399.43	25,000.00	635.4%
TOTAL, REVENUES			596,909.40	1,065,000.00	78.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	281,112.92	310,759.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	63,316.69	65,630.00	3.7%
Clerical, Technical and Office Salaries		2400	498.77	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			344,928.38	376,389.00	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	58,855.51	69,536.00	18.1%
OASDI/Medicare/Alternative		3301-3302	25,547.00	27,910.00	9.2%
Health and Welfare Benefits		3401-3402	96,923.12	102,618.00	5.9%
Unemployment Insurance		3501-3502	173.93	4,488.00	2480.3%
Workers' Compensation		3601-3602	8,233.20	10,208.00	24.0%
OPEB, Allocated		3701-3702	14,103.93	16,862.00	19.6%
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			203,836.69	231,622.00	13.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,180.89	50,000.00	175.0%
Noncapitalized Equipment		4400	4,871.24	0.00	-100.0%
Food		4700	285,977.85	539,000.00	88.5%
TOTAL, BOOKS AND SUPPLIES			309,029.98	589,000.00	90.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	5,453.00	500.00	-90.8%
Dues and Memberships		5300	214.26	500.00	133.4%
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	1,345.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(70,933.64)	1,000.00	-101.4%
Professional/Consulting Services and Operating Expenditures		5800	7,406.10	10,600.00	43.1%
Communications		5900	223.28	500.00	123.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(56,292.00)	13,100.00	-123.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,995.04	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			9,995.04	0.00	-100.0%
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	24,985.00	46,138.00	84.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,985.00	46,138.00	84.7%
TOTAL, EXPENDITURES			836,483.09	1,256,249.00	50.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	233,311.37	225,391.00	-3.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			233,311.37	225,391.00	-3.4%
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)			233,311.37	225,391.00	-3.4%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	513,365.93	955,000.00	86.0%
3) Other State Revenue		8300-8599	80,144.04	85,000.00	6.1%
4) Other Local Revenue		8600-8799	3,399.43	25,000.00	635.4%
5) TOTAL, REVENUES			596,909.40	1,065,000.00	78.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		811,498.09	1,210,111.00	49.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,985.00	46,138.00	84.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			836,483.09	1,256,249.00	50.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(239,573.69)	(191,249.00)	-20.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	233,311.37	225,391.00	-3.4%
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			233,311.37	225,391.00	-3.4%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,262.32)	34,142.00	-645.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,454.96	25,192.64	-19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,454.96	25,192.64	-19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,454.96	25,192.64	-19.9%
2) Ending Balance, June 30 (E + F1e)			25,192.64	59,334.64	135.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,901.60	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,192.64	59,334.64	135.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(7,901.60)	0.00	-100.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	25,192.64	59,334.64
Total, Restricted Balance		25,192.64	59,334.64

OUHSD
Capital Facilities Fund Summary
2020/2021 Unaudited Actuals

Revenues

Other Local Sources	
Developer Fees	\$ 586,720
Community Redevelopment Funds	251,313
Interest	1,968
Other	
Total Revenues	<u>\$ 840,001</u>

Expenditures

Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books and Supplies	
Services, Other Operating	41,892
Capital Outlay	1,331
Other Outgo	
Direct Support/Indirect Costs	
Total Expenditures	<u>\$ 43,223</u>

Total of Revenues less	
Expenditures	<u>\$ 796,778</u>

Other Financing Sources/Uses

Transfers in from other funds	
Transfer out to other funds	
Other Sources	
Contributions to Restricted Prog.	
Total Other Sources/Uses	<u>\$ -</u>

Change in Fund Balance	\$ 796,778
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Beginning Balance	1,356,570
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Ending Balance	<u>\$ 2,153,348</u>
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Components of Ending Fund Balance

Restricted	
Projects Within the RDA Boundaries	\$ 951,715
Assigned	
Capital Facilities Projects	1,201,633
Total Fund Balance	<u>\$ 2,153,348</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	840,001.09	488,000.00	-41.9%
5) TOTAL, REVENUES			840,001.09	488,000.00	-41.9%
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	41,892.48	24,000.00	-42.7%
6) Capital Outlay		6000-6999	1,331.25	0.00	-100.0%
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, EXPENDITURES			43,223.73	24,000.00	-44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			796,777.36	464,000.00	-41.8%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			796,777.36	464,000.00	-41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,356,570.33	2,153,347.69	58.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,356,570.33	2,153,347.69	58.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,356,570.33	2,153,347.69	58.7%
2) Ending Balance, June 30 (E + F1e)			2,153,347.69	2,617,347.69	21.5%
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	2,153,347.69	2,617,347.69	21.5%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,135,242.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	13,218.58		
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	6,217.92		
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			2,154,678.94		
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	1,331.25		
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			1,331.25		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,153,347.69		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	251,312.56	151,000.00	-39.9%
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	16,052.93	17,000.00	5.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,084.83)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	586,720.43	320,000.00	-45.5%
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			840,001.09	488,000.00	-41.9%
TOTAL, REVENUES			840,001.09	488,000.00	-41.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	41,892.48	19,000.00	-54.6%
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,892.48	24,000.00	-42.7%
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	1,331.25	0.00	-100.0%
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			1,331.25	0.00	-100.0%
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%
TOTAL, EXPENDITURES			43,223.73	24,000.00	-44.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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%

Description	Function Codes	Object Codes	2020-21 Unaudited 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	840,001.09	488,000.00	-41.9%
5) TOTAL, REVENUES			840,001.09	488,000.00	-41.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,892.48	24,000.00	-42.7%
8) Plant Services	8000-8999		1,331.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,223.73	24,000.00	-44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			796,777.36	464,000.00	-41.8%
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	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			796,777.36	464,000.00	-41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,356,570.33	2,153,347.69	58.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,356,570.33	2,153,347.69	58.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,356,570.33	2,153,347.69	58.7%
2) Ending Balance, June 30 (E + F1e)			2,153,347.69	2,617,347.69	21.5%
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	2,153,347.69	2,617,347.69	21.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	2,153,347.69	2,617,347.69
Total, Restricted Balance		2,153,347.69	2,617,347.69

OUHSD
Bond Interest and Redemption Fund
2020/2021 Unaudited Actuals

Revenues

Revenue Limit Sources	
Federal Sources	
Other State Sources	\$ 26,514
Other Local Sources	1,897,940
Total Revenues	<u>\$ 1,924,454</u>

Expenditures

Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books and Supplies	
Services, Other Operating	
Capital Outlay	
Other Outgo (Bond Debt Payts)	\$ 1,811,611
Direct Support/Indirect Costs	
Total Expenditures	<u>\$ 1,811,611</u>

Total of Revenues less	
Expenditures	<u>\$ 112,843</u>

Other Financing Sources/Uses

Transfers in from other funds	
Transfer out to other funds	
Other Sources	
Debt Repayments	
Contributions to Restricted Prog.	
Total Other Sources/Uses	<u>\$ -</u>

Change in Fund Balance	\$ 112,843
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Beginning Balance	3,066,085
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Ending Balance	<u>\$ 3,178,928</u>
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Components of Ending Fund Balance

Restricted	
General Obligation Bond Dept Payments	\$ 3,178,928
Total Fund Balance	<u>\$ 3,178,928</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	26,514.23	28,000.00	5.6%
4) Other Local Revenue		8600-8799	1,897,939.50	1,790,000.00	-5.7%
5) TOTAL, REVENUES			1,924,453.73	1,818,000.00	-5.5%
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	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	1,811,610.94	1,752,455.00	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,811,610.94	1,752,455.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,842.79	65,545.00	-41.9%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			112,842.79	65,545.00	-41.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,066,085.35	3,178,928.14	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,066,085.35	3,178,928.14	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,066,085.35	3,178,928.14	3.7%
2) Ending Balance, June 30 (E + F1e)			3,178,928.14	3,244,473.14	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,178,928.14	3,244,473.14	2.1%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,159,369.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	19,558.60		
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			3,178,928.14		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,178,928.14		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	21,574.70	22,000.00	2.0%
Other Subventions/In-Lieu Taxes		8572	4,939.53	6,000.00	21.5%
TOTAL, OTHER STATE REVENUE			26,514.23	28,000.00	5.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,779,841.84	1,638,000.00	-8.0%
Unsecured Roll		8612	88,498.42	94,000.00	6.2%
Prior Years' Taxes		8613	3,378.08	4,000.00	18.4%
Supplemental Taxes		8614	46,210.25	27,000.00	-41.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	22,319.98	27,000.00	21.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(42,309.07)	0.00	-100.0%
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			1,897,939.50	1,790,000.00	-5.7%
TOTAL, REVENUES			1,924,453.73	1,818,000.00	-5.5%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,150,480.90	563,497.00	-51.0%
Bond Interest and Other Service Charges		7434	661,130.04	1,188,958.00	79.8%
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)			1,811,610.94	1,752,455.00	-3.3%
TOTAL, EXPENDITURES			1,811,610.94	1,752,455.00	-3.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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%

Description	Function Codes	Object Codes	2020-21 Unaudited 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	26,514.23	28,000.00	5.6%
4) Other Local Revenue		8600-8799	1,897,939.50	1,790,000.00	-5.7%
5) TOTAL, REVENUES			1,924,453.73	1,818,000.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,811,610.94	1,752,455.00	-3.3%
10) TOTAL, EXPENDITURES			1,811,610.94	1,752,455.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			112,842.79	65,545.00	-41.9%
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	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			112,842.79	65,545.00	-41.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,066,085.35	3,178,928.14	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,066,085.35	3,178,928.14	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,066,085.35	3,178,928.14	3.7%
2) Ending Balance, June 30 (E + F1e)			3,178,928.14	3,244,473.14	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,178,928.14	3,244,473.14	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	3,178,928.14	3,244,473.14
Total, Restricted Balance		3,178,928.14	3,244,473.14

OUHSD
Scholarship Fund Summary
2020/2021 Unaudited Actuals

Revenues

Revenue Limit Sources
Federal Sources
Other State Sources
Other Local Sources
Total Revenues

\$ -

Expenditures

Certificated Salaries
Classified Salaries
Employee Benefits
Books and Supplies
Services, Other Operating
Capital Outlay
Other Outgo
Direct Support/Indirect Costs
Total Expenditures

\$ -

Total of Revenues less
Expenditures

\$ -

Other Financing Sources/Uses

Transfers in from other funds
Transfer out to other funds
Other Sources
Contributions to Restricted Prog.
Total Other Sources/Uses

\$ -

Change in Fund Balance

\$ -

Beginning Balance

1,518,153

Restatement - Scholarships to Fund 01

(1,518,153)

Ending Balance

\$ -

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,518,153.33	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,518,153.33	0.00	-100.0%
d) Other Restatements		9795	(1,518,153.33)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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 Unaudited 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 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	0.00	0.00	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.0%
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	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	0.00	0.00	0.0%
Dues and Memberships		5300	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 EXPENSES			0.00	0.00	0.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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%
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited 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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,518,153.33	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,518,153.33	0.00	-100.0%
d) Other Restatements		9795	(1,518,153.33)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

SUPPLEMENTAL FORMS

Description	2020-21 Unaudited 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)	2,158.00	2,158.00	2,158.00	2,142.94	2,142.94	2,142.94
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)	2,158.00	2,158.00	2,158.00	2,142.94	2,142.94	2,142.94
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	11.08	11.08	11.08	11.51	11.51	11.51
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.43	0.43	0.43			
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)	11.51	11.51	11.51	11.51	11.51	11.51
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,169.51	2,169.51	2,169.51	2,154.45	2,154.45	2,154.45
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Unaudited Actuals
2020-21 Unaudited Actuals
Schedule of Capital Assets

04 61515 0000000
Form ASSET

Oroville Union High
Butte County

	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	406,122.77		406,122.77			406,122.77
Work in Progress	61,588.12		61,588.12	65,626.25		127,214.37
Total capital assets not being depreciated	467,710.89	0.00	467,710.89	65,626.25	0.00	533,337.14
Capital assets being depreciated:						
Land Improvements	39,402,739.10		39,402,739.10			39,402,739.10
Buildings	37,025,942.67		37,025,942.67			37,025,942.67
Equipment	5,405,368.51	16,577.62	5,421,946.13	2,167,278.88	427,165.63	7,162,059.38
Total capital assets being depreciated	81,834,050.28	16,577.62	81,850,627.90	2,167,278.88	427,165.63	83,590,741.15
Accumulated Depreciation for:						
Land Improvements	(13,949,621.94)		(13,949,621.94)		1,220,604.13	(15,170,226.07)
Buildings	(16,501,839.58)		(16,501,839.58)		723,524.03	(17,225,363.61)
Equipment	(3,906,417.64)	(828.88)	(3,907,246.52)	424,650.00	482,595.44	(3,965,191.96)
Total accumulated depreciation	(34,357,879.16)	(828.88)	(34,358,708.04)	424,650.00	2,426,723.60	(36,360,781.64)
Total capital assets being depreciated, net	47,476,171.12	15,748.74	47,491,919.86	2,591,928.88	2,853,889.23	47,229,959.51
Governmental activity capital assets, net	47,943,882.01	15,748.74	47,959,630.75	2,657,555.13	2,853,889.23	47,763,296.65
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
Capital assets being depreciated:						
Land Improvements						0.00
Buildings						0.00
Equipment						0.00
Total capital assets being depreciated				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

Unaudited Actuals
FINANCIAL REPORTS
2020-21 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.77%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$17,363,874.31
	Appropriations Subject to Limit	\$17,363,874.31
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	4.24%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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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	11,994,425.84	301	0.00	303	11,994,425.84	305	0.00		307	11,994,425.84	309
2000 - Classified Salaries	4,848,569.55	311	44,880.35	313	4,803,689.20	315	982,114.09		317	3,821,575.11	319
3000 - Employee Benefits	9,450,606.97	321	697,821.14	323	8,752,785.83	325	526,371.93		327	8,226,413.90	329
4000 - Books, Supplies Equip Replace. (6500)	1,804,703.17	331	38,697.03	333	1,766,006.14	335	144,826.84		337	1,621,179.30	339
5000 - Services. . . & 7300 - Indirect Costs	3,508,989.42	341	155,600.75	343	3,353,388.67	345	72,042.61		347	3,281,346.06	349
TOTAL					30,670,295.68	365	TOTAL			28,944,940.21	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	9,476,709.96	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,113,342.90	380
3. STRS.	3101 & 3102	2,323,197.57	382
4. PERS.	3201 & 3202	214,087.64	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	232,948.02	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,810,188.82	385
7. Unemployment Insurance.	3501 & 3502	7,235.04	390
8. Workers' Compensation Insurance.	3601 & 3602	254,710.63	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. OTHER Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		16,432,420.58	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		128.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		16,432,292.58	397
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.		56.77%	
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	56.77%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	28,944,940.21
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	11,218,984.15		11,218,984.15		1,150,481.00	10,068,503.15	1,070,827.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	8,382,107.00	(45,782.00)	8,336,325.00	129,389.00	299,167.00	8,166,547.00	299,167.00
Net Pension Liability	25,069,539.00		25,069,539.00			25,069,539.00	
Total/Net OPEB Liability	12,727,625.00		12,727,625.00	344,541.00		13,072,166.00	
Compensated Absences Payable	237,618.00		237,618.00		28,324.00	209,294.00	
Governmental activities long-term liabilities	57,635,873.15	(45,782.00)	57,590,091.15	473,930.00	1,477,972.00	56,586,049.15	1,369,994.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	35,180,126.94
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,021,124.29
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	47,655.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,036,225.09
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	294,736.86
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	233,311.37
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	128.00
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)				2,612,056.32
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	239,573.69
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)				27,786,520.02

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)		2,169.51
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,807.74
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.)	27,855,349.09	13,521.55
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)	27,855,349.09	13,521.55
B. Required effort (Line A.2 times 90%)	25,069,814.18	12,169.40
C. Current year expenditures (Line I.E and Line II.B)	27,786,520.02	12,807.74
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

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	15,902,993.81		15,902,993.81			17,363,874.31
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,061.17		2,061.17			2,169.51
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	2,169.51		2,169.51	2,154.45		2,154.45
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,169.51			2,154.45
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2020-21 Actual			2021-22 Budget		
1. Homeowners' Exemption (Object 8021)	108,874.04		108,874.04	112,452.00		112,452.00
2. Timber Yield Tax (Object 8022)	34,931.07		34,931.07	26,762.00		26,762.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,779.49		3,779.49	2,928.00		2,928.00
4. Secured Roll Taxes (Object 8041)	7,852,570.63		7,852,570.63	8,013,997.00		8,013,997.00
5. Unsecured Roll Taxes (Object 8042)	496,064.72		496,064.72	457,724.00		457,724.00
6. Prior Years' Taxes (Object 8043)	13,720.53		13,720.53	13,100.00		13,100.00
7. Supplemental Taxes (Object 8044)	135,344.60		135,344.60	105,650.00		105,650.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,760,432.32)		(1,760,432.32)	(2,106,775.00)		(2,106,775.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,457,033.54		1,457,033.54	1,222,173.00		1,222,173.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	8,341,886.30	0.00	8,341,886.30	7,848,011.00	0.00	7,848,011.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	8,341,886.30	0.00	8,341,886.30	7,848,011.00	0.00	7,848,011.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS:						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			336,134.00			343,646.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates			336,134.00			343,646.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)						
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	18,232,939.00		18,232,939.00	20,388,027.00		20,388,027.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(36,512.00)		(36,512.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	18,196,427.00	0.00	18,196,427.00	20,388,027.00	0.00	20,388,027.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	39,758,128.58		39,758,128.58	40,329,100.00		40,329,100.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(2,561.98)		(2,561.98)	127,000.00		127,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2020-21 Actual			2021-22 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			15,902,993.81			17,363,874.31
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0526			0.9931
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			17,363,874.31			18,232,148.42
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			8,341,886.30			7,848,011.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			260,341.20			258,534.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			9,358,122.01			10,727,783.42
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			9,358,122.01			10,727,783.42
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(2,561.98)			58,681.66
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,339,324.32			7,906,692.66
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			9,360,683.99			10,669,101.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,339,324.32			
b. State Subventions (Line D8)			9,360,683.99			
c. Less: Excluded Appropriations (Line C23)			336,134.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			17,363,874.31			

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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) 659,247.55
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.

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) 24,942,007.16

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) 2.64%

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)	1,092,857.33
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	21,330.00
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)	66,795.48
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	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	1,180,982.81
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	173,685.67
9. Carry-Forward Adjustment (Part IV, Line F)	1,354,668.48
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,047,169.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,580,900.65
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,283,990.01
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	768,447.84
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	47,655.00
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)	664,190.59
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
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)	30,146.25
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)	0.00
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)	2,463,336.49
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	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	128,635.39
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,384,013.81
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	515,525.20
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	31,914,010.25

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)	3.70%
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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)	4.24%
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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)	1,180,982.81
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(8,388.62)
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 (3.13%) times Part III, Line B19); zero if negative	173,685.67
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.13%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.13%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	173,685.67
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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)	173,685.67

Approved indirect cost rate: 3.13%
Highest rate used in any program: 3.13%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	679,533.96	21,269.00	3.13%
01	3210	89,765.34	2,809.00	3.13%
01	3212	1,084,608.16	33,948.00	3.13%
01	3215	90,925.51	2,845.00	3.13%
01	3310	702,126.27	21,976.00	3.13%
01	3550	57,918.37	1,812.84	3.13%
01	4035	32,103.41	1,004.00	3.13%
01	4126	10,530.00	329.00	3.12%
01	4127	15,148.31	474.00	3.13%
01	4510	74,940.78	2,345.00	3.13%
01	6388	33,785.09	863.00	2.55%
01	6500	3,215,708.90	100,651.00	3.13%
01	7420	115,459.00	3,614.00	3.13%
01	7422	972,829.21	30,376.79	3.12%
01	7510	69,134.11	2,164.00	3.13%
01	8150	956,074.21	29,925.00	3.13%
11	6391	1,172,661.80	36,704.00	3.13%
13	5310	71,206.70	2,165.00	3.04%
13	5320	18,507.42	579.00	3.13%
13	5330	710,651.93	22,241.00	3.13%

Unaudited Actuals
2020-21 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

04 61515 0000000
Form L

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	235,273.93		43,321.00	278,594.93
2. State Lottery Revenue	8560	366,715.47		156,091.55	522,807.02
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)		601,989.40	0.00	199,412.55	801,401.95
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	179,640.21			179,640.21
3. Employee Benefits	3000-3999	97,408.45			97,408.45
4. Books and Supplies	4000-4999	0.00		14,777.12	14,777.12
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(3,080.00)			(3,080.00)
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			16,008.15	16,008.15
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)		273,968.66	0.00	30,785.27	304,753.93
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	328,020.74	0.00	168,627.28	496,648.02
D. COMMENTS:					
Purchases of digital instructional resources are coded to object code 5800.					

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.

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	163,394.64	1,479,479.59	1,560,351.01	2,355,577.07	2,510,745.62	0.00	2,936,854.64		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	67.20	67.20	67.20	67.20	230.00		96.00		
3100 Alternative Schools									
3200 Continuation Schools	4.40	4.40	4.40	4.40	16.00		5.00		
3300 Independent Study Centers	13.60	13.60	13.60	13.60	1.00				
3400 Opportunity Schools									
3550 Community Day Schools					23.00				
3700 Specialized Secondary Programs									
3800 Career Technical Education	11.00	11.00	11.00	11.00					
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	16.20	16.20	16.20	16.20	21.00		27.00		
6000 ROC/P									
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)					12.00				
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)					3.00				
C. Total Allocation Factors	112.40	112.40	112.40	112.40	306.00	0.00	128.00		

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report

04 61515 0000000
Form PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	11,038,868.54	7,413,214.78	18,452,083.32	981,598.54		19,433,681.86
3100	Alternative Schools	614.00	0.00	614.00	32.66		646.66
3200	Continuation Schools	1,192,448.22	463,606.06	1,656,054.28	88,097.39		1,744,151.67
3300	Independent Study Centers	1,950,534.88	680,800.35	2,631,335.23	139,979.58		2,771,314.81
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	167,071.08	188,716.17	355,787.25	18,926.87		374,714.12
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,718,989.47	544,010.91	2,263,000.38	120,385.21		2,383,385.59
4110	Regular Education, Adult	32,989.38	0.00	32,989.38	1,754.94		34,744.32
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	4,655,408.07	1,592,978.54	6,248,386.61	332,396.46		6,580,783.07
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	128.00	0.00	128.00	6.81		134.81
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	47,655.00	0.00	47,655.00	2,535.11		50,190.11
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					206,634.41	206,634.41
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					64,295.00	64,295.00
----	Other Outgo					1,351,253.15	1,351,253.15
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C51 times CAC, line E)		123,075.76	123,075.76	122,810.59		245,886.35
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(61,689.00)		(61,689.00)
Total General Fund and Charter Schools Funds Expenditures		20,804,706.64	11,006,402.57	31,811,109.21	1,746,835.16	1,622,182.56	35,180,126.93

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	10,283,677.97	4.00	0.00	20,778.00	196.00	0.00	734,212.57			0.00	0.00	11,038,868.54
3100	Alternative Schools	614.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	614.00
3200	Continuation Schools	697,850.13	0.00	8,596.21	266,132.10	165,760.07	0.00	4,317.26			49,792.45	0.00	1,192,448.22
3300	Independent Study Centers	1,863,456.50	0.00	0.00	87,078.38	0.00	0.00	0.00			0.00	0.00	1,950,534.88
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	36,162.08	0.00	0.00	82,414.89	48,250.46	0.00	0.00			243.65	0.00	167,071.08
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,676,323.22	0.00	0.00	12,748.24	0.00	0.00	29,918.01			0.00	0.00	1,718,989.47
4110	Regular Education, Adult Centers	32,989.38	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	32,989.38
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	3,717,465.56	82,773.37	0.00	4,960.03	428,802.74	421,406.37	0.00			0.00	0.00	4,655,408.07
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	128.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	47,655.00	0.00	0.00	0.00	47,655.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		18,308,666.84	82,777.37	8,596.21	474,111.64	643,009.27	421,406.37	768,447.84	47,655.00	0.00	50,036.10	0.00	20,804,706.64

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	3,323,412.06	1,887,161.74	2,202,640.98	7,413,214.78
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	217,604.36	131,280.82	114,720.88	463,606.06
3300	Independent Study Centers	672,595.30	8,205.05	0.00	680,800.35
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	188,716.17	0.00	188,716.17
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	544,010.91	0.00	0.00	544,010.91
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	801,179.69	172,306.07	619,492.78	1,592,978.54
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		98,460.61		98,460.61
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		24,615.15		24,615.15
Total Allocated Support Costs		5,558,802.32	2,510,745.61	2,936,854.64	11,006,402.57

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	664,190.59
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	21,330.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,123,003.58
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,808,524.17
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	20,804,706.64
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,006,402.57
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	31,811,109.21
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,384,013.81
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	801,503.05
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,185,516.86
D. Total Direct Charged and Allocated Costs (B3 + C5)		33,996,626.07
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.32%

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

04 61515 0000000
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	206,634.41				206,634.41
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			64,295.00		64,295.00
Other Outgo (Objects 1000-7999)				1,351,253.15	1,351,253.15
Total Other Costs	206,634.41	0.00	64,295.00	1,351,253.15	1,622,182.56

Unaudited Actuals
2020-21 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

04 61515 0000000
Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	12,241.16	0.00	0.00	(61,689.00)				
Other Sources/Uses Detail					0.00	233,311.37		
Fund Reconciliation							317,689.41	12,122.17
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							0.00	0.00
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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	16,600.00	0.00	36,704.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	37,893.61
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(70,933.64)	24,985.00	0.00				
Other Sources/Uses Detail					233,311.37	0.00		
Fund Reconciliation							0.00	267,673.63
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	41,892.48	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2020-21 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

04 61515 0000000
Form SIAA

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				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	70,933.64	(70,933.64)	61,689.00	(61,689.00)	233,311.37	233,311.37	317,689.41	317,689.41