OROVILLE UNION HIGH SCHOOL DISTRICT

2023/24

UNAUDITED ACTUALS

OUHSD
General Fund Summary
2023/2024 Unaudited Actuals

	Unrestricted	Restricted	Total
Revenues			
LCFF Sources	$ 35,447,527		$ 35,447,527
Federal Revenues		$ 4,250,684	4,250,684
Other State Revenues	978,534	4,828,412	5,806,946
Other Local Sources	2,639,267	2,380,904	5,020,171
Total Revenues	39,065,328	$ 11,460,000	$ 50,525,328
Expenditures			
Certificated Salaries	$ 10,637,028	$ 3,884,916	$ 14,521,944
Classified Salaries	4,981,020	2,020,341	7,001,361
Employee Benefits	7,988,266	4,420,221	12,408,487
Books and Supplies	873,858	1,379,394	2,253,252
Services, Other Operating	4,065,295	2,948,388	7,013,683
Capital Outlay	637,960	4,121,570	4,759,530
Other Outgo	333,097	521,286	854,383
Direct Support/Indirect Costs	(391,542)	332,999	(58,543)
Total Expenditures	$ 29,124,982	$ 19,629,115	$ 48,754,097
Total of Revenues less Expenditures	$ 9,940,346	$ (8,169,115)	$ 1,771,231
Other Financing Sources/Uses			
Transfers in from other funds			$ -
Transfer out to other funds			-
Other Sources			-
Contributions to Restricted Prog. **	(6,895,279)	6,895,279	-
Total Other Sources/Uses	(6,895,279)	$ 6,895,279	$ -
Change in Fund Balance	$ 3,045,067	$ (1,273,836)	$ 1,771,231
Beginning Balance	14,377,141	7,920,426	22,297,567
Ending Balance	$ 17,422,208	$ 6,646,590	$ 24,068,798

Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	$ 1,050	
Prepaid Expenditures	26,174	
Restricted **	6,646,590	
Assigned		
Site Carryovers	55,003	
Band	111,253	
Hall of Fame	19,940	
OASIS	29,442	
ATC Class Funds	3,359	
New Vehicles	45,177	
Sports Field Lighting	46,133	
Unassigned		
Reserve for Economic Uncertainties	1,499,526	3%
BP 3100 Reserve	6,997,790	14%
Unasssigned	8,587,361	17%
Total Fund Balance	$ 24,068,798	

** See Detail on Following Pages

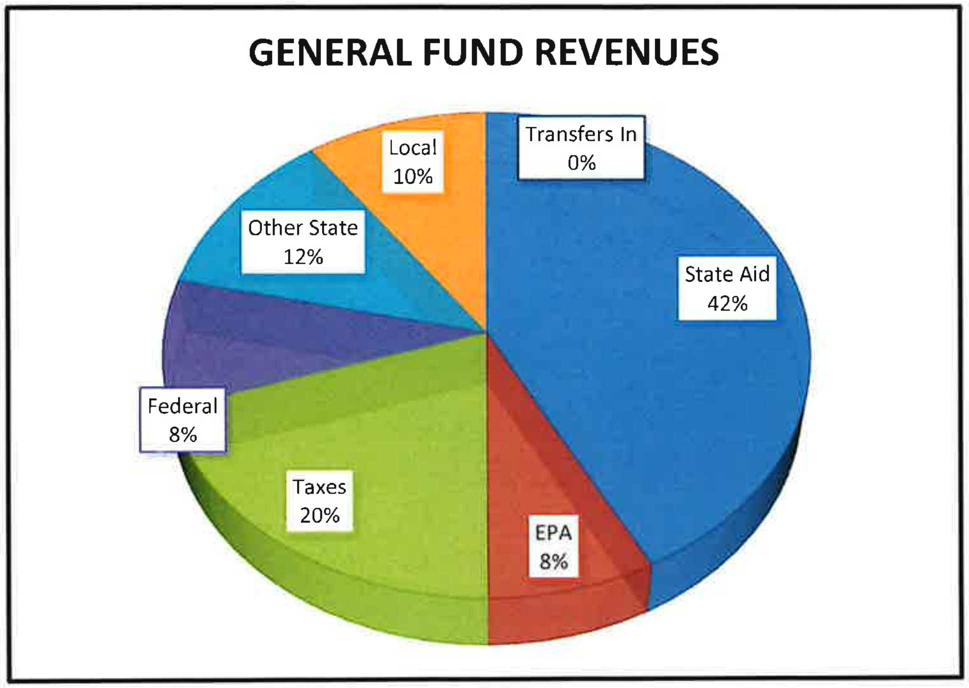
Detail of Legally Restricted Fund Balance

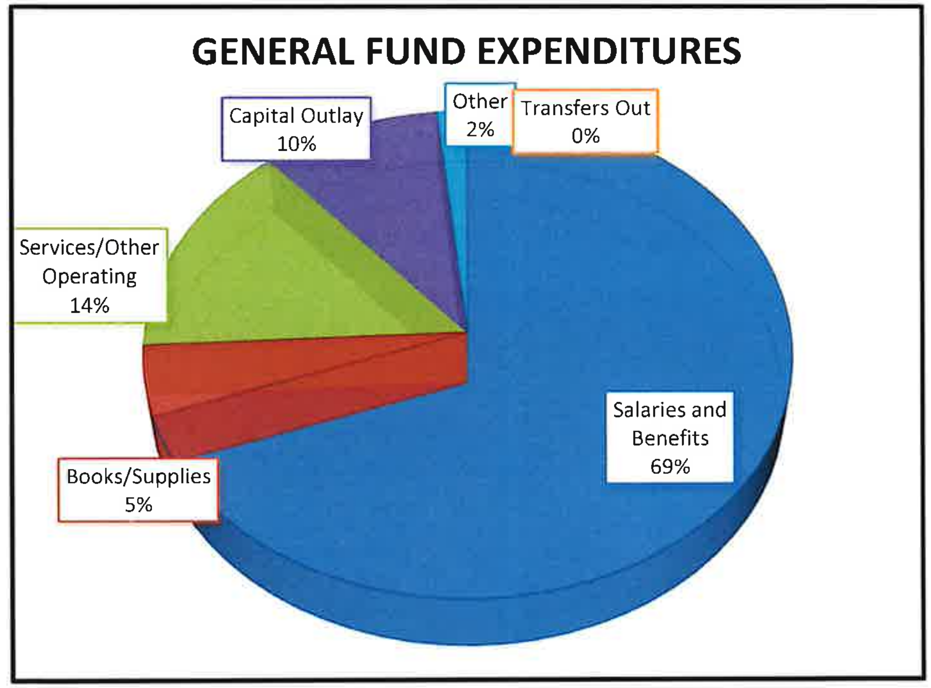
Program		Ending Fund Balance
Lottery Instructional Materials	$	637,004
Medi-cal Reimbursement Billing		295,021
Scholarships		1,406,143
Educatior Effectiveness BG		238,408
Arts and Music Discretionary BG		432,794
Prop 28 Arts and Music		408,956
Equity Multiplier		208,945
Learning Recovery Emergency Block Grant		2,019,365
Ethnic Studies Block Grant		60,871
Kitchen Infrastructure Funds		237,805
A-G Access Grant		543,042
SBHIP Targeted Intervention		152,778
BCOE Technology Grant		5,458
Total Legally Restricted Ending Balance	$	6,646,590

Detail of Other Financing Sources - Contributions

		Contribution
Contributions From Unrestricted Revenue to:		
Special Education	$	4,085,141
Maintenance		2,804,246
School Bus Grant		5,892
Total	$	6,895,279

Oroville Union High School District
2022/23 Unaudited Actuals Recap





Note:
State Aid + EPA + Taxes = LCFF **70%**

Note:
Unrestricted Salaries and Benefits make up 82% of the Unrestricted budget

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	35,447,527.46	0.00	35,447,527.46	35,079,288.00	0.00	35,079,288.00	-1.0%
2) Federal Revenue		8100-8299	0.00	4,250,684.22	4,250,684.22	0.00	2,231,122.00	2,231,122.00	-47.5%
3) Other State Revenue		8300-8599	978,533.63	4,828,412.12	5,806,945.75	875,414.00	1,976,049.00	2,851,463.00	-50.9%
4) Other Local Revenue		8600-8799	2,639,266.47	2,380,904.12	5,020,170.59	1,749,995.00	1,929,032.00	3,679,027.00	-26.7%
5) TOTAL, REVENUES			39,065,327.56	11,460,000.46	50,525,328.02	37,704,697.00	6,136,203.00	43,840,900.00	-13.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,637,028.16	3,884,915.84	14,521,944.00	12,123,523.00	3,218,529.00	15,342,052.00	5.6%
2) Classified Salaries		2000-2999	4,981,020.45	2,020,340.50	7,001,360.95	4,887,319.00	2,162,978.00	7,050,297.00	0.7%
3) Employee Benefits		3000-3999	7,988,265.74	4,420,221.39	12,408,487.13	9,333,580.00	4,542,029.00	13,875,609.00	11.8%
4) Books and Supplies		4000-4999	873,857.53	1,379,393.87	2,253,251.40	890,618.00	1,929,419.00	2,820,037.00	25.2%
5) Services and Other Operating Expenditures		5000-5999	4,065,295.10	2,948,388.50	7,013,683.60	4,156,670.00	1,615,010.00	5,771,680.00	-17.7%
6) Capital Outlay		6000-6999	637,959.65	4,121,570.08	4,759,529.73	109,243.00	384,996.00	494,239.00	-89.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	333,096.86	521,286.00	854,382.86	335,222.00	452,106.00	787,328.00	-7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(391,542.02)	332,998.78	(58,543.24)	(628,884.00)	519,010.00	(109,874.00)	87.7%
9) TOTAL, EXPENDITURES			29,124,981.47	19,629,114.96	48,754,096.43	31,207,291.00	14,824,077.00	46,031,368.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,940,346.09	(8,169,114.50)	1,771,231.59	6,497,406.00	(8,687,874.00)	(2,190,468.00)	-223.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,895,278.92)	6,895,278.92	0.00	(6,095,494.00)	6,095,494.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,895,278.92)	6,895,278.92	0.00	(6,095,494.00)	6,095,494.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,045,067.17	(1,273,835.58)	1,771,231.59	401,912.00	(2,592,380.00)	(2,190,468.00)	-223.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,377,140.77	7,920,425.71	22,297,566.48	17,422,207.94	6,646,590.13	24,068,798.07	7.9%
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)			14,377,140.77	7,920,425.71	22,297,566.48	17,422,207.94	6,646,590.13	24,068,798.07	7.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,377,140.77	7,920,425.71	22,297,566.48	17,422,207.94	6,646,590.13	24,068,798.07	7.9%
2) Ending Balance, June 30 (E + F1e)			17,422,207.94	6,646,590.13	24,068,798.07	17,824,119.94	4,054,210.13	21,878,330.07	-9.1%
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	26,173.69	40,708.00	66,881.69	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	6,605,882.13	6,605,882.13	0.00	4,054,210.61	4,054,210.61	-38.6%
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	310,306.51	0.00	310,306.51	91,310.00	0.00	91,310.00	-70.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,497,316.00	0.00	8,497,316.00	7,597,706.00	0.00	7,597,706.00	-10.6%
Unassigned/Unappropriated Amount		9790	8,587,361.74	0.00	8,587,361.74	10,134,053.94	(.48)	10,134,053.46	18.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,974,655.45	4,154,695.88	24,129,351.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	(368,355.18)	(97,861.63)	(466,216.81)				
b) in Banks		9120	69,945.26	8,200.00	78,145.26				
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	74,876.48	0.00	74,876.48				
2) Investments		9150	0.00	706,771.26	706,771.26				
3) Accounts Receivable		9200	189,699.16	3,035.52	192,734.68				
4) Due from Grantor Government		9290	242,781.00	2,789,235.84	3,032,016.84				
5) Due from Other Funds		9310	60,973.55	0.00	60,973.55				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	26,173.69	40,708.00	66,881.69				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			20,271,799.41	7,604,784.87	27,876,584.28				
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	2,109,967.47	285,966.45	2,395,933.92				
2) Due to Grantor Governments		9590	739,624.00	145,131.96	884,755.96				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	527,096.33	527,096.33				
6) TOTAL, LIABILITIES			2,849,591.47	958,194.74	3,807,786.21				
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) (G10 + H2) - (I6 + J2)			17,422,207.94	6,646,590.13	24,068,798.07				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	21,383,337.00	0.00	21,383,337.00	17,726,765.00	0.00	17,726,765.00	-17.1%
Education Protection Account State Aid - Current Year		8012	3,863,646.00	0.00	3,863,646.00	7,522,454.00	0.00	7,522,454.00	94.7%
State Aid - Prior Years		8019	(69.00)	0.00	(69.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	93,053.52	0.00	93,053.52	93,054.00	0.00	93,054.00	0.0%
Timber Yield Tax		8022	6,468.04	0.00	6,468.04	3,433.00	0.00	3,433.00	-46.9%
Other Subventions/In-Lieu Taxes		8029	6,206.53	0.00	6,206.53	4,709.00	0.00	4,709.00	-24.1%
County & District Taxes									
Secured Roll Taxes		8041	9,415,699.24	0.00	9,415,699.24	9,129,981.00	0.00	9,129,981.00	-3.0%
Unsecured Roll Taxes		8042	591,783.13	0.00	591,783.13	591,954.00	0.00	591,954.00	0.0%
Prior Years' Taxes		8043	27,652.72	0.00	27,652.72	23,437.00	0.00	23,437.00	-15.2%
Supplemental Taxes		8044	195,013.20	0.00	195,013.20	178,721.00	0.00	178,721.00	-8.4%
Education Revenue Augmentation Fund (ERAF)		8045	(1,808,310.86)	0.00	(1,808,310.86)	(1,789,783.00)	0.00	(1,789,783.00)	-1.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,952,301.94	0.00	1,952,301.94	1,864,138.00	0.00	1,864,138.00	-4.5%
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			35,726,781.46	0.00	35,726,781.46	35,348,863.00	0.00	35,348,863.00	-1.1%
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	(279,254.00)	0.00	(279,254.00)	(269,575.00)	0.00	(269,575.00)	-3.5%
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			35,447,527.46	0.00	35,447,527.46	35,079,288.00	0.00	35,079,288.00	-1.0%
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	578,482.00	578,482.00	0.00	582,577.00	582,577.00	0.7%
Special Education Discretionary Grants		8182	0.00	25,965.00	25,965.00	0.00	25,682.00	25,682.00	-1.1%
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		900,740.33	900,740.33		974,674.00	974,674.00	8.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		139,382.32	139,382.32		132,000.00	132,000.00	-5.3%
Title III, Immigrant Student Program	4201	8290		2,041.00	2,041.00		2,000.00	2,000.00	-2.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, English Learner Program	4203	8290		14,830.98	14,830.98		14,000.00	14,000.00	-5.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		132,504.97	132,504.97		315,382.00	315,382.00	138.0%
Career and Technical Education	3500-3599	8290		123,650.66	123,650.66		112,950.00	112,950.00	-8.7%
All Other Federal Revenue	All Other	8290	0.00	2,333,086.96	2,333,086.96	0.00	71,857.00	71,857.00	-96.9%
TOTAL, FEDERAL REVENUE			0.00	4,250,684.22	4,250,684.22	0.00	2,231,122.00	2,231,122.00	-47.5%
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	8,972.00	8,972.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	147,394.00	0.00	147,394.00	148,000.00	0.00	148,000.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	454,648.13	236,531.36	691,179.49	372,534.00	151,539.00	524,073.00	-24.2%
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		384,917.00	384,917.00		285,637.00	285,637.00	-25.8%
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%
All Other State Revenue	All Other	8590	376,491.50	4,197,991.76	4,574,483.26	354,880.00	1,538,873.00	1,893,753.00	-58.6%
TOTAL, OTHER STATE REVENUE			978,533.63	4,828,412.12	5,806,945.75	875,414.00	1,976,049.00	2,851,463.00	-50.9%
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	937.69	0.00	937.69	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	10,025.65	0.00	10,025.65	10,000.00	0.00	10,000.00	-0.3%
Interest		8660	722,003.40	33,658.44	755,661.84	250,000.00	21,000.00	271,000.00	-64.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	404,174.42	48,470.80	452,645.22	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	927,405.33	322,177.36	1,249,582.69	1,299,832.00	76,781.00	1,376,613.00	10.2%
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									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	574,719.98	233,083.52	807,803.50	190,163.00	85,000.00	275,163.00	-65.9%
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		1,743,514.00	1,743,514.00		1,746,251.00	1,746,251.00	0.2%
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			2,639,266.47	2,380,904.12	5,020,170.59	1,749,995.00	1,929,032.00	3,679,027.00	-26.7%
TOTAL, REVENUES			39,065,327.56	11,460,000.46	50,525,328.02	37,704,697.00	6,136,203.00	43,840,900.00	-13.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,413,404.29	2,627,668.76	11,041,073.05	9,227,070.00	2,587,057.00	11,814,127.00	7.0%
Certificated Pupil Support Salaries		1200	224,993.12	984,434.63	1,209,427.75	863,702.00	434,214.00	1,297,916.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,769,794.65	272,771.44	2,042,566.09	1,479,907.00	197,258.00	1,677,165.00	-17.9%
Other Certificated Salaries		1900	228,836.10	41.01	228,877.11	552,844.00	0.00	552,844.00	141.5%
TOTAL, CERTIFICATED SALARIES			10,637,028.16	3,884,915.84	14,521,944.00	12,123,523.00	3,218,529.00	15,342,052.00	5.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,930.10	1,371,886.35	1,374,816.45	2,000.00	1,554,920.00	1,556,920.00	13.2%
Classified Support Salaries		2200	2,663,403.00	506,573.30	3,169,976.30	2,820,381.00	451,374.00	3,271,755.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	300,601.18	121,547.42	422,148.60	385,089.00	117,385.00	502,474.00	19.0%
Clerical, Technical and Office Salaries		2400	1,680,711.61	10,243.05	1,690,954.66	1,677,749.00	9,195.00	1,686,944.00	-0.2%
Other Classified Salaries		2900	333,374.56	10,090.38	343,464.94	2,100.00	30,104.00	32,204.00	-90.6%
TOTAL, CLASSIFIED SALARIES			4,981,020.45	2,020,340.50	7,001,360.95	4,887,319.00	2,162,978.00	7,050,297.00	0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,859,524.73	1,900,043.02	3,759,567.75	2,230,687.00	1,918,180.00	4,148,867.00	10.4%
PERS		3201-3202	1,218,037.35	567,874.93	1,785,912.28	1,379,448.00	605,064.00	1,984,512.00	11.1%
OASDI/Medicare/Alternative		3301-3302	543,844.94	226,069.72	769,914.66	561,766.00	213,502.00	775,268.00	0.7%
Health and Welfare Benefits		3401-3402	3,548,754.07	1,414,517.10	4,963,271.17	4,271,272.00	1,524,443.00	5,795,715.00	16.8%
Unemployment Insurance		3501-3502	11,049.63	2,896.78	13,946.41	10,375.00	2,614.00	12,989.00	-6.9%
Workers' Compensation		3601-3602	348,768.23	132,283.10	481,051.33	381,046.00	120,546.00	501,592.00	4.3%
OPEB, Allocated		3701-3702	458,286.79	176,536.74	634,823.53	498,986.00	157,680.00	656,666.00	3.4%
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			7,988,265.74	4,420,221.39	12,408,487.13	9,333,580.00	4,542,029.00	13,875,609.00	11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	120,960.81	35,213.19	156,174.00	30,000.00	631,675.00	661,675.00	323.7%
Books and Other Reference Materials		4200	11,390.17	17,502.98	28,893.15	3,000.00	12,478.00	15,478.00	-46.4%
Materials and Supplies		4300	624,386.27	908,176.55	1,532,562.82	838,618.00	1,264,527.00	2,103,145.00	37.2%
Noncapitalized Equipment		4400	117,120.28	411,845.41	528,965.69	19,000.00	9,739.00	28,739.00	-94.6%
Food		4700	0.00	6,655.74	6,655.74	0.00	11,000.00	11,000.00	65.3%
TOTAL, BOOKS AND SUPPLIES			873,857.53	1,379,393.87	2,253,251.40	890,618.00	1,929,419.00	2,820,037.00	25.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	249,650.17	1,335,355.24	1,585,005.41	0.00	185,578.00	185,578.00	-88.3%
Travel and Conferences		5200	34,974.45	200,801.31	235,775.76	45,500.00	329,146.00	374,646.00	58.9%
Dues and Memberships		5300	32,003.45	4,390.09	36,393.54	30,400.00	4,000.00	34,400.00	-5.5%
Insurance		5400 - 5450	845,755.00	0.00	845,755.00	884,800.00	0.00	884,800.00	4.6%
Operations and Housekeeping Services		5500	901,729.45	0.00	901,729.45	863,900.00	0.00	863,900.00	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,955.09	552,001.08	763,956.17	300,866.00	448,600.00	749,466.00	-1.9%
Transfers of Direct Costs		5710	(75,738.21)	75,738.21	0.00	(59,161.00)	59,161.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,595.24)	0.00	(35,595.24)	(29,800.00)	0.00	(29,800.00)	-16.3%
Professional/Consulting Services and Operating Expenditures		5800	1,805,442.46	779,852.97	2,585,295.43	2,035,465.00	587,025.00	2,622,490.00	1.4%
Communications		5900	95,118.48	249.60	95,368.08	84,700.00	1,500.00	86,200.00	-9.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,065,295.10	2,948,388.50	7,013,683.60	4,156,670.00	1,615,010.00	5,771,680.00	-17.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	1,414,341.29	1,414,341.29	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	637,959.65	2,607,228.79	3,245,188.44	109,243.00	384,996.00	494,239.00	-84.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			637,959.65	4,121,570.08	4,759,529.73	109,243.00	384,996.00	494,239.00	-89.6%
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	(65,000.00)	(65,000.00)	0.00	(280,000.00)	(280,000.00)	330.8%
Payments to County Offices		7142	38,360.00	586,286.00	624,646.00	40,485.00	732,106.00	772,591.00	23.7%
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)			333,096.86	521,286.00	854,382.86	335,222.00	452,106.00	787,328.00	-7.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(332,998.78)	332,998.78	0.00	(519,010.00)	519,010.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(58,543.24)	0.00	(58,543.24)	(109,874.00)	0.00	(109,874.00)	87.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(391,542.02)	332,998.78	(58,543.24)	(628,884.00)	519,010.00	(109,874.00)	87.7%
TOTAL, EXPENDITURES			29,124,981.47	19,629,114.96	48,754,096.43	31,207,291.00	14,824,077.00	46,031,368.00	-5.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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%
Proceeds from SBITAs		8974	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	(6,895,278.92)	6,895,278.92	0.00	(6,095,494.00)	6,095,494.00	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			(6,895,278.92)	6,895,278.92	0.00	(6,095,494.00)	6,095,494.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,895,278.92)	6,895,278.92	0.00	(6,095,494.00)	6,095,494.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	35,447,527.46	0.00	35,447,527.46	35,079,288.00	0.00	35,079,288.00	-1.0%
2) Federal Revenue		8100-8299	0.00	4,250,684.22	4,250,684.22	0.00	2,231,122.00	2,231,122.00	-47.5%
3) Other State Revenue		8300-8599	978,533.63	4,828,412.12	5,806,945.75	875,414.00	1,976,049.00	2,851,463.00	-50.9%
4) Other Local Revenue		8600-8799	2,639,266.47	2,380,904.12	5,020,170.59	1,749,995.00	1,929,032.00	3,679,027.00	-26.7%
5) TOTAL, REVENUES			39,065,327.56	11,460,000.46	50,525,328.02	37,704,697.00	6,136,203.00	43,840,900.00	-13.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,891,725.70	9,309,352.76	22,201,078.46	14,646,637.00	10,358,014.00	25,004,651.00	12.6%
2) Instruction - Related Services	2000-2999		3,690,326.98	958,168.98	4,648,495.96	3,512,640.00	330,417.00	3,843,057.00	-17.3%
3) Pupil Services	3000-3999		5,203,836.82	5,149,274.52	10,353,111.34	6,555,518.00	1,829,741.00	8,385,259.00	-19.0%
4) Ancillary Services	4000-4999		1,309,513.42	66,304.32	1,375,817.74	1,462,153.00	10,000.00	1,472,153.00	7.0%
5) Community Services	5000-5999		0.00	59,914.64	59,914.64	0.00	56,000.00	56,000.00	-6.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,379,414.52	365,000.67	3,744,415.19	2,329,362.00	519,010.00	2,848,372.00	-23.9%
8) Plant Services	8000-8999		2,317,067.17	3,199,813.07	5,516,880.24	2,365,759.00	1,268,789.00	3,634,548.00	-34.1%
9) Other Outgo	9000-9999	Except 7600-7699	333,096.86	521,286.00	854,382.86	335,222.00	452,106.00	787,328.00	-7.8%
10) TOTAL, EXPENDITURES			29,124,981.47	19,629,114.96	48,754,096.43	31,207,291.00	14,824,077.00	46,031,368.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,940,346.09	(8,169,114.50)	1,771,231.59	6,497,406.00	(8,687,874.00)	(2,190,468.00)	-223.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,895,278.92)	6,895,278.92	0.00	(6,095,494.00)	6,095,494.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,895,278.92)	6,895,278.92	0.00	(6,095,494.00)	6,095,494.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,045,067.17	(1,273,835.58)	1,771,231.59	401,912.00	(2,592,380.00)	(2,190,468.00)	-223.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,377,140.77	7,920,425.71	22,297,566.48	17,422,207.94	6,646,590.13	24,068,798.07	7.9%
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)			14,377,140.77	7,920,425.71	22,297,566.48	17,422,207.94	6,646,590.13	24,068,798.07	7.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,377,140.77	7,920,425.71	22,297,566.48	17,422,207.94	6,646,590.13	24,068,798.07	7.9%
2) Ending Balance, June 30 (E + F1e)			17,422,207.94	6,646,590.13	24,068,798.07	17,824,119.94	4,054,210.13	21,878,330.07	-9.1%
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	26,173.69	40,708.00	66,881.69	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	6,605,882.13	6,605,882.13	0.00	4,054,210.61	4,054,210.61	-38.6%
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	310,306.51	0.00	310,306.51	91,310.00	0.00	91,310.00	-70.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,497,316.00	0.00	8,497,316.00	7,597,706.00	0.00	7,597,706.00	-10.6%
Unassigned/Unappropriated Amount		9790	8,587,361.74	0.00	8,587,361.74	10,134,053.94	(.48)	10,134,053.46	18.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	221,508.31	121,010.31
6300	Lottery: Instructional Materials	637,004.01	114,940.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	432,794.48	.48
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	408,956.00	0.00
7032	Child Nutrition Kitchen Infrastructure and Training Funds - 2022 KIT Funds	237,804.93	0.00
7399	LCFF Equity Multiplier	208,945.00	0.00
7412	A-G Access/Success Grant	360,836.81	323,100.81
7413	A-G Learning Loss Mitigation Grant	182,205.00	182,205.00
7435	Learning Recovery Emergency Block Grant	2,019,365.23	1,585,790.23
7810	Other Restricted State	213,648.59	0.00
9010	Other Restricted Local	1,682,813.77	1,727,163.77
Total, Restricted Balance		6,605,882.13	4,054,210.61

OUHSD
Student Activity Fund Summary
2023/2024 Unaudited Actuals

Revenues		
LCFF Sources		
Federal Revenues		
Other State Revenues		
Other Local Sources	$	779,918
Total Revenues	$	779,918
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies	$	451,870
Services, Other Operating		271,925
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		
Total Expenditures	$	723,795
Total of Revenues less Expenditures	$	56,123
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	$	56,123
Beginning Balance		415,000
Ending Balance	$	471,123
Components of Ending Fund Balance		
Las Plumas High Student Body Fund	$	305,118
Oroville High Student Body Fund		166,005
Total Fund Balance	$	471,123

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	779,917.92	605,000.00	-22.4%
5) TOTAL, REVENUES			779,917.92	605,000.00	-22.4%
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	451,869.63	605,000.00	33.9%
5) Services and Other Operating Expenditures		5000-5999	271,925.14	0.00	-300.0%
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			723,794.77	605,000.00	-266.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,123.15	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,123.15	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,999.58	471,122.73	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,999.58	471,122.73	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,999.58	471,122.73	13.5%
2) Ending Balance, June 30 (E + F1e)			471,122.73	471,122.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	32,500.44	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	438,622.29	471,122.73	7.4%
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%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	428,610.24		
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	24,875.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	32,500.44		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			485,986.39		
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	14,863.66		
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			14,863.66		
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) (G10 + H2) - (I6 + J2)			471,122.73		
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%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	779,917.92	605,000.00	-22.4%
TOTAL, REVENUES			779,917.92	605,000.00	-22.4%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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					
Materials and Supplies		4300	451,869.63	605,000.00	33.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			451,869.63	605,000.00	33.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	5,456.50	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,430.06	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	263,038.58	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			271,925.14	0.00	-300.0%
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%
Subscription Assets		6700	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			723,794.77	605,000.00	-266.1%
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%
Proceeds from SBITAs		8974	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(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	2023-24 Unaudited Actuals	2024-25 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	779,917.92	605,000.00	-22.4%
5) TOTAL, REVENUES			779,917.92	605,000.00	-22.4%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		723,794.77	605,000.00	-16.4%
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			723,794.77	605,000.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,123.15	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,123.15	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,999.58	471,122.73	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,999.58	471,122.73	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,999.58	471,122.73	13.5%
2) Ending Balance, June 30 (E + F1e)			471,122.73	471,122.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	32,500.44	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	438,622.29	471,122.73	7.4%
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	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	438,622.29	471,122.73
Total, Restricted Balance		438,622.29	471,122.73

OUHSD
Adult Education Fund Summary
2023/2024 Unaudited Actuals

Revenues	
LCFF Sources	
Federal Revenues	$ 186,578
Other State Revenues	89,730
Other Local Sources	1,663,889
Total Revenues	$ 1,940,197
Expenditures	
Certificated Salaries	$ 445,301
Classified Salaries	341,505
Employee Benefits	490,270
Books and Supplies	40,584
Services, Other Operating	382,590
Capital Outlay	
Other Outgo	
Direct Support/Indirect Costs	39,842
Total Expenditures	$ 1,740,092
Total of Revenues less Expenditures	$ 200,105
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	$ 200,105
Beginning Balance	863,551
Ending Balance	$ 1,063,656
Components of Ending Fund Balance	
Nonspendable	
Revolving Cash	$ 200
Prepaid Expenditures	
Restricted	
CalWorks	3,988
Adult Education Block Grant	438,523
Committed	
Adult Education Program	620,946
Total Fund Balance	$ 1,063,657

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,578.40	195,543.00	4.8%
3) Other State Revenue		8300-8599	89,730.00	46,719.00	-47.9%
4) Other Local Revenue		8600-8799	1,663,888.94	1,573,175.00	-5.5%
5) TOTAL, REVENUES			1,940,197.34	1,815,437.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	445,301.18	505,206.00	13.5%
2) Classified Salaries		2000-2999	341,505.39	346,927.00	1.6%
3) Employee Benefits		3000-3999	490,269.80	473,088.00	-3.5%
4) Books and Supplies		4000-4999	40,583.93	29,000.00	-28.5%
5) Services and Other Operating Expenditures		5000-5999	382,589.57	438,591.00	14.6%
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	39,842.44	86,414.00	116.9%
9) TOTAL, EXPENDITURES			1,740,092.31	1,879,226.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,105.03	(63,789.00)	-131.9%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,105.03	(63,789.00)	-131.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	863,551.12	1,063,656.15	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			863,551.12	1,063,656.15	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			863,551.12	1,063,656.15	23.2%
2) Ending Balance, June 30 (E + F1e)			1,063,656.15	999,867.15	-6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
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	442,510.24	378,721.24	-14.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	620,945.91	621,145.91	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,143,870.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,068.76)		
b) in Banks		9120	13,024.17		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	5.99		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	55,972.40		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,195,004.42		
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	91,505.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	39,842.44		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			131,348.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,063,656.15		
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	186,578.40	195,543.00	4.8%
TOTAL, FEDERAL REVENUE			186,578.40	195,543.00	4.8%
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	89,730.00	46,719.00	-47.9%
TOTAL, OTHER STATE REVENUE			89,730.00	46,719.00	-47.9%
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	21,903.71	5,500.00	-74.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,737.72	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	235,958.29	175,000.00	-25.8%
Interagency Services		8677	1,393,836.00	1,392,675.00	-0.1%
Other Local Revenue					
All Other Local Revenue		8699	1,453.22	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,663,888.94	1,573,175.00	-5.5%
TOTAL, REVENUES			1,940,197.34	1,815,437.00	-6.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	406,876.66	410,899.00	1.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	38,424.52	94,307.00	145.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			445,301.18	505,206.00	13.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	73,667.47	72,900.00	-1.0%
Classified Support Salaries		2200	36,126.49	43,529.00	20.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	221,731.48	220,642.00	-0.5%
Other Classified Salaries		2900	9,979.95	9,856.00	-1.2%
TOTAL, CLASSIFIED SALARIES			341,505.39	346,927.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	119,031.52	96,827.00	-18.7%
PERS		3201-3202	81,414.28	85,653.00	5.2%
OASDI/Medicare/Alternative		3301-3302	31,966.24	33,452.00	4.6%
Health and Welfare Benefits		3401-3402	216,727.12	215,440.00	-0.6%
Unemployment Insurance		3501-3502	389.37	424.00	8.9%
Workers' Compensation		3601-3602	17,651.30	19,087.00	8.1%
OPEB, Allocated		3701-3702	23,089.97	22,205.00	-3.8%
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			490,269.80	473,088.00	-3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,012.01	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,329.03	19,000.00	-18.6%
Noncapitalized Equipment		4400	13,242.89	10,000.00	-24.5%
TOTAL, BOOKS AND SUPPLIES			40,583.93	29,000.00	-28.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	96,783.25	0.00	-100.0%
Travel and Conferences		5200	5,150.65	5,000.00	-2.9%
Dues and Memberships		5300	1,994.18	4,060.00	103.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,895.79	36,220.00	17.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,411.63	101,500.00	105.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,145.00	15,000.00	-7.1%
Professional/Consulting Services and Operating Expenditures		5800	146,621.04	241,811.00	64.9%
Communications		5900	35,588.03	35,000.00	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			382,589.57	438,591.00	14.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	39,842.44	86,414.00	116.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,842.44	86,414.00	116.9%
TOTAL, EXPENDITURES			1,740,092.31	1,879,226.00	8.0%
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%
Proceeds from SBITAs		8974	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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,578.40	195,543.00	4.8%
3) Other State Revenue		8300-8599	89,730.00	46,719.00	-47.9%
4) Other Local Revenue		8600-8799	1,663,888.94	1,573,175.00	-5.5%
5) TOTAL, REVENUES			1,940,197.34	1,815,437.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,056,281.04	1,042,331.00	-1.3%
2) Instruction - Related Services	2000-2999		477,773.40	519,127.00	8.7%
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		39,842.44	86,414.00	116.9%
8) Plant Services	8000-8999		166,195.43	231,354.00	39.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,740,092.31	1,879,226.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			200,105.03	(63,789.00)	-131.9%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,105.03	(63,789.00)	-131.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	863,551.12	1,063,656.15	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			863,551.12	1,063,656.15	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			863,551.12	1,063,656.15	23.2%
2) Ending Balance, June 30 (E + F1e)			1,063,656.15	999,867.15	-6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
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	442,510.24	378,721.24	-14.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	620,945.91	621,145.91	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	2023-24 Unaudited Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	3,987.70	3,987.70
6391	Adult Education Program	438,522.54	374,733.54
Total, Restricted Balance		442,510.24	378,721.24

OUHSD
Cafeteria Fund Summary
2023/2024 Unaudited Actuals

Revenues	
Revenue Limit Sources	
Federal Revenues	$ 1,299,311
Other State Revenues	411,341
Other Local Sources	34,485
Total Revenues	$ 1,745,137
Expenditures	
Certificated Salaries	
Classified Salaries	$ 455,675
Employee Benefits	255,462
Books and Supplies	713,919
Services, Other Operating	24,480
Capital Outlay	
Other Outgo	
Direct Support/Indirect Costs	18,701
Total Expenditures	$ 1,468,237
Total of Revenues less Expenditures	$ 276,900
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	$ 276,900
Beginning Balance	421,714
Ending Balance	$ 698,614
Components of Ending Fund Balance	
Nonspendable	
Stores	$ 17,462
Prepaid Expenditures	2,881
Restricted	
Breakfast & Lunch Program	617,604
Suppers Program	60,668
Total Fund Balance	$ 698,615

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,299,310.90	1,105,000.00	-15.0%
3) Other State Revenue		8300-8599	411,341.38	420,000.00	2.1%
4) Other Local Revenue		8600-8799	34,484.51	21,000.00	-39.1%
5) TOTAL, REVENUES			1,745,136.79	1,546,000.00	-11.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	455,674.86	507,056.00	11.3%
3) Employee Benefits		3000-3999	255,462.20	268,616.00	5.1%
4) Books and Supplies		4000-4999	713,918.97	644,000.00	-9.8%
5) Services and Other Operating Expenditures		5000-5999	24,479.50	23,100.00	-5.6%
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	18,700.80	23,460.00	25.4%
9) TOTAL, EXPENDITURES			1,468,236.33	1,466,232.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			276,900.46	79,768.00	-71.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			276,900.46	79,768.00	-71.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	421,714.30	698,614.76	65.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			421,714.30	698,614.76	65.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			421,714.30	698,614.76	65.7%
2) Ending Balance, June 30 (E + F1e)			698,614.76	778,382.76	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	17,462.41	0.00	-100.0%
Prepaid Items		9713	2,881.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	678,271.35	778,382.76	14.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	516,594.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,207.44)		
b) in Banks		9120	913.95		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	1,682.96		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,657.37		
4) Due from Grantor Government		9290	190,969.98		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	17,462.41		
7) Prepaid Expenditures		9330	2,881.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			723,954.35		
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	6,638.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,700.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25,339.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			698,614.76		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,223,210.75	1,105,000.00	-9.7%
Donated Food Commodities		8221	76,100.15	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,299,310.90	1,105,000.00	-15.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	411,341.38	420,000.00	2.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			411,341.38	420,000.00	2.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	11,047.25	9,000.00	-18.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,585.84	1,000.00	-91.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,239.89	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,611.53	11,000.00	3.7%
TOTAL, OTHER LOCAL REVENUE			34,484.51	21,000.00	-39.1%
TOTAL, REVENUES			1,745,136.79	1,546,000.00	-11.4%
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	363,144.08	396,127.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	83,378.79	83,379.00	0.0%
Clerical, Technical and Office Salaries		2400	9,151.99	27,550.00	201.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			455,674.86	507,056.00	11.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	1,910.00	New
PERS		3201-3202	88,494.89	108,024.00	22.1%
OASDI/Medicare/Alternative		3301-3302	34,279.04	38,205.00	11.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	108,353.05	94,013.00	-13.2%
Unemployment Insurance		3501-3502	224.05	250.00	11.6%
Workers' Compensation		3601-3602	10,325.83	11,357.00	10.0%
OPEB, Allocated		3701-3702	13,785.34	14,857.00	7.8%
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			255,462.20	268,616.00	5.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,534.10	45,000.00	-7.3%
Noncapitalized Equipment		4400	3,545.30	5,000.00	41.0%
Food		4700	661,839.57	594,000.00	-10.3%
TOTAL, BOOKS AND SUPPLIES			713,918.97	644,000.00	-9.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,441.43	2,500.00	-54.1%
Dues and Memberships		5300	575.90	1,000.00	73.6%
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	4,323.39	4,000.00	-7.5%
Professional/Consulting Services and Operating Expenditures		5800	14,088.87	15,500.00	10.0%
Communications		5900	49.91	100.00	100.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,479.50	23,100.00	-5.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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	18,700.80	23,460.00	25.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,700.80	23,460.00	25.4%
TOTAL, EXPENDITURES			1,468,236.33	1,466,232.00	-0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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%
Proceeds from SBITAs		8974	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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,299,310.90	1,105,000.00	-15.0%
3) Other State Revenue		8300-8599	411,341.38	420,000.00	2.1%
4) Other Local Revenue		8600-8799	34,484.51	21,000.00	-39.1%
5) TOTAL, REVENUES			1,745,136.79	1,546,000.00	-11.4%
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		1,449,535.53	1,442,772.00	-0.5%
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		18,700.80	23,460.00	25.4%
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			1,468,236.33	1,466,232.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			276,900.46	79,768.00	-71.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			276,900.46	79,768.00	-71.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	421,714.30	698,614.76	65.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			421,714.30	698,614.76	65.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			421,714.30	698,614.76	65.7%
2) Ending Balance, June 30 (E + F1e)			698,614.76	778,382.76	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	17,462.41	0.00	-100.0%
Prepaid Items		9713	2,881.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	678,271.35	778,382.76	14.8%
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	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	617,603.70	710,052.11
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	60,667.65	68,330.65
Total, Restricted Balance		678,271.35	778,382.76

OUHSD
Capital Facilities Fund Summary
2023/2024 Unaudited Actuals

Revenues	
Other Local Sources	
Developer Fees	$ 209,486
Community Redevelopment Funds	322,863
Interest	54,822
Other	63,877
Total Revenues	$ 651,048
Expenditures	
Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books and Supplies	
Services, Other Operating	$ 20,329
Capital Outlay	803,815
Other Outgo	
Direct Support/Indirect Costs	
Total Expenditures	$ 824,144
Total of Revenues less Expenditures	$ (173,096)
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	$ (173,096)
Beginning Balance	2,042,195
Ending Balance	$ 1,869,099
Components of Ending Fund Balance	
Restricted	
Projects Within the RDA Boundaries	$ 336,381
Assigned	
Capital Facilities Projects	1,532,718
Total Fund Balance	$ 1,869,099

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	651,048.39	672,000.00	3.2%
5) TOTAL, REVENUES			651,048.39	672,000.00	3.2%
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	20,328.96	210,800.00	936.9%
6) Capital Outlay		6000-6999	803,815.34	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			824,144.30	210,800.00	-74.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,095.91)	461,200.00	-366.4%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,095.91)	461,200.00	-366.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,042,194.52	1,869,098.61	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,042,194.52	1,869,098.61	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,042,194.52	1,869,098.61	-8.5%
2) Ending Balance, June 30 (E + F1e)			1,869,098.61	2,330,298.61	24.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,869,098.61	2,330,298.61	24.7%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,906,773.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(30,115.49)		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,876,657.97		
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	5,129.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,430.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,559.36		
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) (G10 + H2) - (I6 + J2)			1,869,098.61		
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	322,862.79	338,600.00	4.9%
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	54,821.71	38,400.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	63,877.85	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	209,486.04	295,000.00	40.8%
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			651,048.39	672,000.00	3.2%
TOTAL, REVENUES			651,048.39	672,000.00	3.2%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
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	200,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,126.85	10,800.00	-28.6%
Professional/Consulting Services and Operating Expenditures		5800	5,202.11	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,328.96	210,800.00	936.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	803,815.34	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			803,815.34	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			824,144.30	210,800.00	-74.4%
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					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%
Proceeds from SBITAs		8974	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	2023-24 Unaudited Actuals	2024-25 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	651,048.39	672,000.00	3.2%
5) TOTAL, REVENUES			651,048.39	672,000.00	3.2%
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		20,328.96	10,800.00	-46.9%
8) Plant Services	8000-8999		803,815.34	200,000.00	-75.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			824,144.30	210,800.00	-74.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(173,095.91)	461,200.00	-366.4%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,095.91)	461,200.00	-366.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,042,194.52	1,869,098.61	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,042,194.52	1,869,098.61	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,042,194.52	1,869,098.61	-8.5%
2) Ending Balance, June 30 (E + F1e)			1,869,098.61	2,330,298.61	24.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,869,098.61	2,330,298.61	24.7%
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	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,869,098.61	2,330,298.61
Total, Restricted Balance		1,869,098.61	2,330,298.61

OUHSD
Bond Interest and Redemption Fund
2023/2024 Unaudited Actuals

Revenues	
Revenue Limit Sources	
Federal Sources	
Other State Sources	$ 24,226
Other Local Sources	2,267,032
Total Revenues	$ 2,291,258
Expenditures	
Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books and Supplies	
Services, Other Operating	
Capital Outlay	
Other Outgo (Bond Debt Payts)	$ 1,860,837
Direct Support/Indirect Costs	
Total Expenditures	$ 1,860,837
Total of Revenues less Expenditures	$ 430,421
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	$ -
Change in Fund Balance	$ 430,421
Beginning Balance	2,748,324
Ending Balance	$ 3,178,745
Compenents of Ending Fund Balance	
Restricted	
General Obligation Bond Dept Payments	$ 3,178,745
Total Fund Balance	$ 3,178,745

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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	24,226.08	19,000.00	-21.6%
4) Other Local Revenue		8600-8799	2,267,031.87	1,877,300.00	-17.2%
5) TOTAL, REVENUES			2,291,257.95	1,896,300.00	-17.2%
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	1,860,837.44	1,916,114.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,860,837.44	1,916,114.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			430,420.51	(19,814.00)	-104.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,420.51	(19,814.00)	-104.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,748,324.62	3,178,745.13	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,748,324.62	3,178,745.13	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,748,324.62	3,178,745.13	15.7%
2) Ending Balance, June 30 (E + F1e)			3,178,745.13	3,158,931.13	-0.6%
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	3,178,745.13	3,158,931.13	-0.6%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,229,755.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(51,010.60)		
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		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,178,745.13		
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) (G10 + H2) - (I6 + J2)			3,178,745.13		
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	20,670.24	15,100.00	-26.9%
Other Subventions/In-Lieu Taxes		8572	3,555.84	3,900.00	9.7%
TOTAL, OTHER STATE REVENUE			24,226.08	19,000.00	-21.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,048,799.86	1,711,600.00	-16.5%
Unsecured Roll		8612	74,434.00	82,000.00	10.2%
Prior Years' Taxes		8613	5,146.63	5,000.00	-2.8%
Supplemental Taxes		8614	33,305.48	40,400.00	21.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	61,646.36	38,300.00	-37.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	43,699.54	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			2,267,031.87	1,877,300.00	-17.2%
TOTAL, REVENUES			2,291,257.95	1,896,300.00	-17.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,140,144.65	1,182,086.00	3.7%
Bond Interest and Other Service Charges		7434	720,692.79	734,028.00	1.9%
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)			1,860,837.44	1,916,114.00	3.0%
TOTAL, EXPENDITURES			1,860,837.44	1,916,114.00	3.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(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	2023-24 Unaudited Actuals	2024-25 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	24,226.08	19,000.00	-21.6%
4) Other Local Revenue		8600-8799	2,267,031.87	1,877,300.00	-17.2%
5) TOTAL, REVENUES			2,291,257.95	1,896,300.00	-17.2%
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	1,860,837.44	1,916,114.00	3.0%
10) TOTAL, EXPENDITURES			1,860,837.44	1,916,114.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			430,420.51	(19,814.00)	-104.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,420.51	(19,814.00)	-104.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,748,324.62	3,178,745.13	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,748,324.62	3,178,745.13	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,748,324.62	3,178,745.13	15.7%
2) Ending Balance, June 30 (E + F1e)			3,178,745.13	3,158,931.13	-0.6%
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	3,178,745.13	3,158,931.13	-0.6%
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	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	3,178,745.13	3,158,931.13
Total, Restricted Balance		3,178,745.13	3,158,931.13

Description	2023-24 Unaudited Actuals			2024-25 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)	2,010.94	1,982.92	2,138.19	1,986.82	1,986.82	2,089.07
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)	2,010.94	1,982.92	2,138.19	1,986.82	1,986.82	2,089.07
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.35	2.92	2.35	2.48	2.48	2.48
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.35	2.92	2.35	2.48	2.48	2.48
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,013.29	1,985.84	2,140.54	1,989.30	1,989.30	2,091.55
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SUPPLEMENTAL FORMS

	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	640,091.90		640,091.90			640,091.90
Work in Progress	753,655.79		753,655.79	1,199,081.63	1,952,737.42	0.00
Total capital assets not being depreciated	1,393,747.69	0.00	1,393,747.69	1,199,081.63	1,952,737.42	640,091.90
Capital assets being depreciated:						
Land Improvements	40,799,261.29		40,799,261.29	3,071,812.87		43,871,074.16
Buildings	37,025,942.67		37,025,942.67			37,025,942.67
Equipment	8,348,573.24		8,348,573.24	3,245,188.44	487,078.63	11,106,683.05
Total capital assets being depreciated	86,173,777.20	0.00	86,173,777.20	6,317,001.31	487,078.63	92,003,699.88
Accumulated Depreciation for:						
Land Improvements	(17,675,700.88)		(17,675,700.88)		1,317,033.88	(18,992,734.76)
Buildings	(18,632,773.93)		(18,632,773.93)		677,818.92	(19,310,592.85)
Equipment	(4,792,077.74)		(4,792,077.74)	451,855.28	815,998.62	(5,156,221.08)
Total accumulated depreciation	(41,100,552.55)	0.00	(41,100,552.55)	451,855.28	2,810,851.42	(43,459,548.69)
Total capital assets being depreciated, net excluding lease and subscription assets	45,073,224.65	0.00	45,073,224.65	6,768,856.59	3,297,930.05	48,544,151.19
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	46,466,972.34	0.00	46,466,972.34	7,967,938.22	5,250,667.47	49,184,243.09
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, 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

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	51.01%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$19,137,454.60
	Appropriations Subject to Limit	$19,137,454.60
	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	6.32%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 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: ______________________ Date of Meeting: Sep 18, 2024

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: ______________________ Date: ______________

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
Travis Haskill	Susan Watts, CMA, CPA
Name	Name
Executive Director - Fiscal	Assistant Superintendent/CBO
Title	Title
(530) 592-5617	(530) 538-2300 Ex. 1103
Telephone	Telephone
thaskill@bcoe.org	swatts@ouhsd.net
E-mail Address	E-mail Address

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	14,521,944.00	301	0.00	303	14,521,944.00	305	0.00		307	14,521,944.00	309
2000 - Classified Salaries	7,001,360.95	311	6,777.50	313	6,994,583.45	315	1,326,334.12	1,965,055.70	317	5,029,527.75	319
3000 - Employee Benefits	12,408,487.13	321	636,884.96	323	11,771,602.17	325	723,478.41	1,036,875.14	327	10,734,727.03	329
4000 - Books, Supplies Equip Replace. (6500)	2,253,251.40	331	34,401.48	333	2,218,849.92	335	364,999.02	914,195.25	337	1,304,654.67	339
5000 - Services. . . & 7300 - Indirect Costs	6,955,140.36	341	905,068.72	343	6,050,071.64	345	(642,452.81)	(255,856.72)	347	6,305,928.36	349
				TOTAL	41,557,051.18	365			TOTAL	37,896,781.81	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	10,800,486.02	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,374,816.45	380
3. STRS.	3101 & 3102	2,842,772.47	382
4. PERS.	3201 & 3202	437,486.69	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	289,218.21	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,306,388.14	385
7. Unemployment Insurance.	3501 & 3502	9,372.67	390
8. Workers' Compensation Insurance.	3601 & 3602	271,847.67	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).		19,332,388.32	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		7.00	
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)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		19,332,381.32	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.		51.01%	
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)	51.01%
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)	37,896,781.81
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Column 4b includes expenditures for Transportation, (Function 3600), Lottery (Resource 1100) and other Federal and State categorical programs not incurring any teacher or para-educator salary expenditures.

Description	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	7,894,089.15		7,894,089.15		1,140,145.00	6,753,944.15	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	7,497,055.00	206,253.00	7,703,308.00	34,689.00	299,167.00	7,438,830.00	
Net Pension Liability	16,449,353.00	9,057,718.00	25,507,071.00			25,507,071.00	
Total/Net OPEB Liability	11,389,489.00		11,389,489.00		1,777,458.00	9,612,031.00	
Compensated Absences Payable	244,682.00		244,682.00	32,889.00		277,571.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	43,474,668.15	9,263,971.00	52,738,639.15	67,578.00	3,216,770.00	49,589,447.15	0.00
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	
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	
Subscription Liability			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			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	48,754,096.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,441,775.30
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	59,914.64
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,741,544.93
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	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	845,161.08
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)				5,941,357.51
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				38,370,963.62
Section II - Expenditures Per ADA				**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,985.84
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,322.28

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.)	35,742,196.92	17,794.40
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)	35,742,196.92	17,794.40
B. Required effort (Line A.2 times 90%)	32,167,977.23	16,014.96
C. Current year expenditures (Line I.E and Line II.B)	38,370,963.62	19,322.28
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 2025-26 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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	18,538,926.11		18,538,926.11			19,137,454.60
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,036.95		2,036.95			2,013.29
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
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	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	2,013.29		2,013.29	1,989.30		1,989.30
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)			2,013.29			1,989.30
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	93,053.52		93,053.52	93,054.00		93,054.00
2. Timber Yield Tax (Object 8022)	6,468.04		6,468.04	3,433.00		3,433.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6,206.53		6,206.53	4,709.00		4,709.00
4. Secured Roll Taxes (Object 8041)	9,415,699.24		9,415,699.24	9,129,981.00		9,129,981.00
5. Unsecured Roll Taxes (Object 8042)	591,783.13		591,783.13	591,954.00		591,954.00
6. Prior Years' Taxes (Object 8043)	27,652.72		27,652.72	23,437.00		23,437.00
7. Supplemental Taxes (Object 8044)	195,013.20		195,013.20	178,721.00		178,721.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,808,310.86)		(1,808,310.86)	(1,789,783.00)		(1,789,783.00)
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)	1,952,301.94		1,952,301.94	1,864,138.00		1,864,138.00
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)	10,479,867.46	0.00	10,479,867.46	10,099,644.00	0.00	10,099,644.00
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)	10,479,867.46	0.00	10,479,867.46	10,099,644.00	0.00	10,099,644.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			511,290.24			511,925.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,804,246.18		2,804,246.18	1,325,125.00		1,325,125.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	2,804,246.18	0.00	3,315,536.42	1,325,125.00	0.00	1,837,050.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	25,246,983.00		25,246,983.00	25,249,219.00		25,249,219.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(69.00)		(69.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	25,246,914.00	0.00	25,246,914.00	25,249,219.00	0.00	25,249,219.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	50,525,328.02		50,525,328.02	43,840,900.00		43,840,900.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,208,307.06		1,208,307.06	271,000.00		271,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			18,538,926.11			19,137,454.60
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9884			0.9881
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			19,137,454.60			19,594,250.71
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			10,479,867.46			10,099,644.00
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)			241,594.80			238,716.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			11,973,123.56			11,331,656.71
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			11,973,123.56			11,331,656.71
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])			550,116.51			133,300.34
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			11,029,983.97			10,232,944.34
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)			11,423,007.05			11,198,356.37
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			11,029,983.97			
b. State Subventions (Line D8)			11,423,007.05			
c. Less: Excluded Appropriations (Line C23)			3,315,536.42			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			19,137,454.60			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2023-24 Actual			2024-25 Budget		
11. Adjusted Appropriations Limit						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			19,137,454.60			19,594,250.71
12. Appropriations Subject to the Limit (Line D9d)			19,137,454.60			

"* Please provide below an explanation for each entry in the adjustments column."

Susan Watts, CMA, CPA
Gann Contact Person

swatts@ouhsd.net
Contact Email Address

(530) 538-2300 ex. 1103
Contact Phone Number

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) — 927,467.06

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) — 32,369,501.49

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) — 2.87%

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) — 1,908,483.01

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)	30,970.05
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)	108,084.30
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,047,537.36
9. Carry-Forward Adjustment (Part IV, Line F)	648,028.20
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,695,565.56
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,479,024.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,394,171.24
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,852,473.73
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,252,520.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	59,914.64
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)	1,859,357.38
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)	4,147.99
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)	3,657,919.16
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	723,794.77
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,603,466.62
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	787,695.96
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)	42,674,485.92
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)	4.80%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.32%

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)	2,047,537.36
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(161,949.07)
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 (2.90%) times Part III, Line B19); zero if negative	648,028.20
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.90%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.96%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	648,028.20

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)	648,028.20

Approved indirect cost rate: 2.90%

Highest rate used in any program: 3.96%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	970,593.13	28,147.20	2.90%
01	3213	1,396,634.15	40,502.18	2.90%
01	3310	747,884.43	21,688.65	2.90%
01	3550	102,687.91	2,977.95	2.90%
01	4035	74,229.66	2,152.66	2.90%
01	4126	53,770.97	1,559.36	2.90%
01	4127	40,986.04	1,188.60	2.90%
01	4201	1,983.00	58.00	2.92%
01	4203	14,413.00	417.98	2.90%
01	4510	17,362.30	503.51	2.90%
01	5634	19,879.23	576.50	2.90%
01	6266	94,252.30	2,733.32	2.90%
01	6387	238,365.01	6,912.58	2.90%
01	6388	309,900.36	12,277.00	3.96%
01	6500	4,514,669.61	130,925.42	2.90%
01	6762	353,437.53	10,248.82	2.90%
01	7412	22,442.36	650.83	2.90%
01	7435	1,045,326.31	30,314.46	2.90%
01	7810	58,181.22	33.24	0.06%
01	8150	1,349,328.19	39,130.52	2.90%
11	6371	54,546.85	1,581.86	2.90%
11	6391	1,319,330.37	38,260.58	2.90%
13	5310	611,341.81	17,555.79	2.87%
13	5320	39,483.07	1,145.01	2.90%

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	480,338.96		481,145.93	961,484.89
2. State Lottery Revenue	8560	454,648.13		236,531.36	691,179.49
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)		934,987.09	0.00	717,677.29	1,652,664.38
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		**0.00**	0.00
2. Classified Salaries	2000-2999	221,713.10		**0.00**	221,713.10
3. Employee Benefits	3000-3999	128,206.98		**0.00**	128,206.98
4. Books and Supplies	4000-4999	94,637.09		27,203.36	121,840.45
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	39.71			39.71
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			**0.00**	**0.00**
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			**53,469.92**	**53,469.92**
6. Capital Outlay	6000-6999	0.00		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	**0.00**			**0.00**
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)		444,596.88	0.00	80,673.28	525,270.16
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	490,390.21	0.00	637,004.01	1,127,394.22

D. COMMENTS:

Licensses/subscriptions for online curriculum.

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
2023-24
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	12,955,209.92	9,476,369.99	22,431,579.91	1,872,452.49		24,304,032.40
3100	Alternative Schools	33.00	0.00	33.00	2.75		35.75
3200	Continuation Schools	1,798,542.01	561,570.39	2,360,112.40	197,007.90		2,557,120.30
3300	Independent Study Centers	2,032,045.77	776,410.87	2,808,456.64	234,432.96		3,042,889.60
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	411,683.71	166,257.38	577,941.09	48,243.02		626,184.11
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,538,079.69	1,252,189.50	3,790,269.19	316,388.73		4,106,657.92
4110	Regular Education, Adult	180.00	0.00	180.00	15.03		195.03
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	6,441,850.36	2,880,689.68	9,322,540.04	778,189.20		10,100,729.24
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	845,161.08	0.00	845,161.08	70,548.93		915,710.01
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	59,914.64	0.00	59,914.64	5,001.31		64,915.95
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					135,331.58	135,331.58
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,514,341.29	1,514,341.29
----	Other Outgo					854,382.86	854,382.86
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		309,437.53	309,437.53	280,676.11		590,113.64
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(58,543.24)		(58,543.24)
----	**Total General Fund and Charter Schools Funds Expenditures**	27,082,700.18	15,422,925.34	42,505,625.52	3,744,415.19	2,504,055.73	48,754,096.44

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	11,657,282.51	0.00	0.00	1,101.00	1,264.60	0.00	1,295,561.81			0.00	0.00	12,955,209.92
3100	Alternative Schools	33.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	33.00
3200	Continuation Schools	979,196.05	0.00	43.29	345,947.11	389,821.45	0.00	6,030.88			77,503.23	0.00	1,798,542.01
3300	Independent Study Centers	1,936,503.36	0.00	0.00	95,542.41	0.00	0.00	0.00			0.00	0.00	2,032,045.77
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	161,107.34	0.00	0.00	54,907.85	195,668.52	0.00	0.00			0.00	0.00	411,683.71
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	2,307,982.61	0.00	0.00	176,801.11	0.00	0.00	53,295.97			0.00	0.00	2,538,079.69
4110	Regular Education, Adult	180.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	180.00
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	5,158,786.59	127,674.55	0.00	6,866.02	638,487.32	510,035.88	0.00			0.00	0.00	6,441,850.36
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	7.00	0.00	0.00	0.00	0.00	824,225.00	20,929.08	0.00	0.00	0.00	0.00	845,161.08
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		59,914.64	0.00	0.00	0.00	59,914.64
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
Total Direct Charged Costs		22,201,078.46	127,674.55	43.29	681,165.50	1,225,241.89	1,334,260.88	1,375,817.74	59,914.64	0.00	77,503.23	0.00	27,082,700.18

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF) Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	5,000,566.98	2,291,733.01	2,184,070.00	9,476,369.99
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	378,421.28	183,149.11	0.00	561,570.39
3300	Independent Study Centers	621,692.11	154,718.76	0.00	776,410.87
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	67,575.24	98,682.14	0.00	166,257.38
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	743,327.53	508,861.97	0.00	1,252,189.50
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)	1,419,079.81	378,453.21	1,083,156.66	2,880,689.68
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)	0.00	214,669.71	0.00	214,669.71
**	Child Development (Fund 12)	0.00	0.00	0.00	0.00
**	Cafeteria (Funds 13 and 61)	0.00	94,767.82	0.00	94,767.82
Total Allocated Support Costs		8,230,662.95	3,925,035.73	3,267,226.66	15,422,925.34

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

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)	1,859,357.38
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	30,970.05
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,912,631.00
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	3,802,958.43
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	27,082,700.18
2	Total Allocated Costs (from Form PCR, Column 2, Total)	15,422,925.34
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	42,505,625.52
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,603,466.62
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,449,535.53
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,053,002.15
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	45,558,627.67
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.35%

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, 6400-6920)	135,331.58				135,331.58
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,514,341.29		1,514,341.29
Other Outgo (Objects 1000 - 7999)				854,382.86	854,382.86
Total Other Costs	135,331.58	0.00	1,514,341.29	854,382.86	2,504,055.73

Unaudited Actuals
2023-24
Form 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)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		253,119.51	1,385,477.40	2,201,015.71	4,391,050.33	3,925,035.72	0.00	3,267,226.66
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	74.00	74.00	74.00	74.00	111.24		123.00
3100	Alternative Schools							
3200	Continuation Schools	5.60	5.60	5.60	5.60	8.89		
3300	Independent Study Centers	9.20	9.20	9.20	9.20	7.51		
3400	Opportunity Schools							
3550	Community Day Schools	1.00	1.00	1.00	1.00	4.79		
3700	Specialized Secondary Programs							
3800	Career Technical Education	11.00	11.00	11.00	11.00	24.70		
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)	21.00	21.00	21.00	21.00	18.37		61.00
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)					10.42		
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)					4.60		
C. Total Allocation Factors		121.80	121.80	121.80	121.80	190.52	0.00	184.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - 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	0.00	(35,595.24)	0.00	(58,543.24)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							60,973.55	0.00
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	16,145.00	0.00	39,842.44	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	39,842.44
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	4,323.39	0.00	18,700.80	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	18,700.80
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		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	15,126.85	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,430.31
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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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
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								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	35,595.24	(35,595.24)	58,543.24	(58,543.24)	0.00	0.00	60,973.55	60,973.55

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								376.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,230,431.32		2,230,431.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,446,283.10		1,446,283.10
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,063,848.28		2,063,848.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	31,380.72		31,380.72
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	669,906.94		669,906.94
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	6,441,850.36	0.00	6,441,850.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	152,614.07		152,614.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,880,689.74							2,880,689.74
	Total Indirect Costs and PCR Allocations	2,880,689.74	0.00	0.00	0.00	0.00	152,614.07	0.00	3,033,303.81
	TOTAL COSTS	2,880,689.74	0.00	0.00	0.00	0.00	6,594,464.43	0.00	9,475,154.17
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	451,734.77		451,734.77
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	296,149.66		296,149.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	25,965.00		25,965.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	773,849.43	0.00	773,849.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,688.65		21,688.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,688.65	0.00	21,688.65
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	795,538.08	0.00	795,538.08
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								191,091.08
	TOTAL COSTS								604,447.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,230,431.32		2,230,431.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	994,548.33		994,548.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,767,698.62		1,767,698.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	31,380.72		31,380.72
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	643,941.94		643,941.94
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	5,668,000.93	0.00	5,668,000.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	130,925.42		130,925.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,880,689.74							2,880,689.74
	Total Indirect Costs and PCR Allocations	2,880,689.74	0.00	0.00	0.00	0.00	130,925.42	0.00	3,011,615.16
	TOTAL BEFORE OBJECT 8980	2,880,689.74	0.00	0.00	0.00	0.00	5,798,926.35	0.00	8,679,616.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								191,091.08
	TOTAL COSTS								8,870,707.17
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	375,954.40		375,954.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	233,613.81		233,613.81
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(88,004.04)		(88,004.04)
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	521,564.17	0.00	521,564.17
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	521,564.17	0.00	521,564.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								191,091.08

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								3,894,049.18
	TOTAL COSTS								4,606,704.43

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	7,306,162.37	4,289,581.26
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	7,306,162.37	4,289,581.26

C. Unduplicated Pupil Count

1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	354.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	354.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	9,475,154.17		
b. Less: Expenditures paid from federal sources	604,447.00		
c. Expenditures paid from state and local sources	8,870,707.17	7,306,162.37	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,306,162.37	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,870,707.17	7,306,162.37	1,564,544.80

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2023-24	Comparison Year FY 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	9,475,154.17		
b. Less: Expenditures paid from federal sources	604,447.00		
c. Expenditures paid from state and local sources	8,870,707.17	7,306,162.37	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,306,162.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,870,707.17	7,306,162.37	
d. Special education unduplicated pupil count	376.00	354.00	
e. Per capita state and local expenditures (A2c/A2d)	23,592.31	20,638.88	2,953.43

SELPA: (??)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2023-24	Comparison Year FY 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,606,704.43	4,289,851.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,289,851.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,606,704.43	4,289,851.26	316,853.17

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2023-24	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	4,606,704.43	3,481,922.24	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		3,481,922.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,606,704.43	3,481,922.24	
b. Special education unduplicated pupil count	376.00	272.00	
c. Per capita local expenditures(B2a/ B2b)	12,251.87	12,801.18	(549.31)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Susan Watts, CMA, CPA
Contact Name
Assistant Superintendent/CBO

(530) 538-2300 Ex. 1103
Telephone Number
swatts@ouhsd.net

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2024-25 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								376.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,345,917.00		2,345,917.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,727,608.00		1,727,608.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,549,727.00		2,549,727.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	35,700.00		35,700.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	798,928.00		798,928.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	7,457,880.00	0.00	7,457,880.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	305,519.00		305,519.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	305,519.00	0.00	305,519.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	7,763,399.00	0.00	7,763,399.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,345,917.00		2,345,917.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,264,228.00		1,264,228.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,231,865.00		2,231,865.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	35,700.00		35,700.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	773,246.00		773,246.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	6,650,956.00	0.00	6,650,956.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	267,863.00		267,863.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	267,863.00	0.00	267,863.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	6,918,819.00	0.00	6,918,819.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								236,321.00
	TOTAL COSTS								7,155,140.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	291,032.00		291,032.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	206,748.00		206,748.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	432,950.00		432,950.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	930,730.00	0.00	930,730.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	930,730.00	0.00	930,730.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								236,321.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								4,534,048.00
	TOTAL COSTS								5,701,099.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									376.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,230,431.32	0.00		2,230,431.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,446,283.10	0.00		1,446,283.10
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,063,848.28	0.00		2,063,848.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	31,380.72	0.00		31,380.72
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	669,906.94	0.00		669,906.94
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	6,441,850.36	0.00	0.00	6,441,850.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	152,614.07	0.00		152,614.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	**2,880,689.74**								**2,880,689.74**
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	152,614.07	0.00	0.00	152,614.07
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	6,594,464.43	0.00	0.00	6,594,464.43
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	451,734.77	0.00		451,734.77
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	296,149.66	0.00		296,149.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	25,965.00	0.00		25,965.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	773,849.43	0.00	0.00	773,849.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,688.65	0.00		21,688.65
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	21,688.65	0.00	0.00	21,688.65
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	795,538.08	0.00	0.00	795,538.08
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									191,091.08
	TOTAL COSTS									604,447.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,230,431.32	0.00		2,230,431.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	994,548.33	0.00		994,548.33
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,767,698.62	0.00		1,767,698.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	31,380.72	0.00		31,380.72
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	643,941.94	0.00		643,941.94
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	5,668,000.93	0.00	0.00	5,668,000.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	130,925.42	0.00		130,925.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	**2,880,689.74**								**2,880,689.74**
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	130,925.42	0.00	0.00	130,925.42
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	5,798,926.35	0.00	0.00	5,798,926.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									191,091.08
	TOTAL COSTS									5,990,017.43
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	375,954.40	0.00		375,954.40
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	233,613.81	0.00		233,613.81
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(88,004.04)	0.00		(88,004.04)
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	521,564.17	0.00	0.00	521,564.17
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	521,564.17	0.00	0.00	521,564.17

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									191,091.08
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									3,894,049.18
	TOTAL COSTS									4,606,704.43

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 — Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				
If (b) is less than (a).				
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	7,763,399.00		
b. Less: Expenditures paid from federal sources	608,259.00		
c. Expenditures paid from state and local sources	7,155,140.00	8,870,707.17	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,880,689.74)	
Comparison year's expenditures, adjusted for MOE calculation		5,990,017.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,155,140.00	5,990,017.43	1,165,122.57

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2024-25	Comparison Year FY 2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	7,763,399.00		
b. Less: Expenditures paid from federal sources	608,259.00		
c. Expenditures paid from state and local sources	7,155,140.00	8,870,707.17	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,880,689.74)	
Comparison year's expenditures, adjusted for MOE calculation		5,990,017.43	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,155,140.00	5,990,017.43	
d. Special education unduplicated pupil count	376.00	376.00	
e. Per capita state and local expenditures (A2c/A2d)	19,029.63	15,930.90	3,098.73

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2024-25	Comparison Year FY 2023-24	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	5,701,099.00	4,606,704.43	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		4,606,704.43	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,701,099.00	4,606,704.43	1,094,394.57

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

		Budget FY 2024-25	Comparison Year FY 2018-19	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	5,701,099.00	3,481,922.24	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		3,481,922.24	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,701,099.00	3,481,922.24	
	b. Special education unduplicated pupil count	376.00	272.00	
	c. Per capita local expenditures (B2a/B2b)	15,162.50	12,801.18	2,361.31

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Susan Watts, CMA, CPA
Contact Name

Assistant Superintendent/CBO
Title

(530) 538-2300 ex. 1103
Telephone Number

swatts@ouhsd.net
Email Address