



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

**ANNUAL STATEMENT
OF ALL RECEIPTS &
EXPENDITURES OF THE
DISTRICT FOR THE
2020-2021 FISCAL YEAR**

**PREPARED FOR
BOARD OF EDUCATION MEETING
SEPTEMBER 8, 2021**

BOARD MEMO

Board Office Use: Legislative File Info.	
File ID Number	21-2056
Introduction Date	9/8/2021
Enactment Number	21-1377
Enactment Date	9/8/2021 If



Board Cover Memorandum

To Board of Education

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

Meeting Date September 8, 2021

Subject Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2020-2021 (Unaudited Actuals) (Closing of the Books) - Chief Business Officer

Ask of the Board It is recommended that the Governing Board review and approve the 2020-21 Unaudited Actuals Report as presented and in preparation for submission to the Alameda County Office, California Department of Education, and for the ensuing audit of the District’s 2020-21 financial activity. The District’s General Fund Unrestricted and Restricted ending fund balances are \$60,443,968 and \$52,920,200 respectively.

Background The purpose of this agenda item and resolution is to notify the Governing Board that the District has completed all financial transactions for the 2020-21 fiscal year. The Unaudited Actuals report has been prepared in accordance with Education Code (EC) Section 41010 and is being presented for review and acceptance. The summary results of the District’s 2019-20 financial activity are being presented at the September 8, 2021 regularly scheduled Governing Board Meeting.

The Unaudited Actuals report the District’s actual financial activity for the 2020-21 fiscal year, and also determine the District’s beginning fund and cash balances for the 2021-22 year for all funds.

The Unaudited Actuals Report will be submitted to the ACOE by September 15, 2021 for the required review and subsequent submission to the California Department of Education (CDE). The Unaudited Actuals will be audited by the District’s external auditor with an anticipated date of presented to the Governing Board no later than January 2022.

The District has made significant improvements in its knowledge base and management of its operations and the resultant financial outcomes. The District’s continued efforts to achieve fiscal sustainability and the intentional efforts to train, develop, share, and provide timely and accurate information to the Governing Board and constituents. Though the unrestricted reserve continues to appear healthy and growing, it is still comprised of one time dollars and a significant allocation from AB1840 of \$16M was also a key factor in its growth. Many expenditures originally budgeted for spending was transferred to our COVID-19 funding, which is reflected in the restricted budget; thus, our unrestricted budget does not show the ability to absorb these expenditures without further realignment and reductions in the 2022-23 fiscal year as aligned to the 2021-22 Budget Reduction Options and Bridge Plan, item [21-0949](#) adopted April 28, 2021.

Recommendation It is recommended that the Governing Board approve Resolution No. 2021-0035 and receive the Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2020-2021 (Unaudited Actuals) (Closing of the Books).

Attachment(s)

Form CA	2019-2020 Unaudited Actuals School District Certification
Form TC	Table of Contents
Form 01	General Fund – Unrestricted and Restricted Expenditures By Object
Form 11	Adult Education Fund Expenditures By Object
Form 12	Child Development Fund Expenditures By Object
Form 13	Cafeteria Special Revenue Fund Expenditures By Object
Form 14	Deferred Maintenance Fund Expenditures By Object
Form 21	Building Fund Expenditures By Object
Form 25	Capital Facilities fund Expenditures By Object
Form 35	County Facilities Fund Expenditures By Object
Form 40	Special Reserve Fund for Capital Outlay Projects Expenditures By Object
Form 51	Bond Interest and Redemption Fund Expenditures By Object
Form 67	Self – Insurance Fund
Form 76	Warrant/Pass-Through Fund
Form 76A	Changes in Assets and Liabilities (Warrant/Pass-Through)
Form A	Average Daily Attendance
Form Asset	Schedule of Capital Asset
Form CAT	Federal Grant Awards
Form CEA	Current Expense Formula/Minimum Classroom Compensation
Form DEBT	Schedule of Long-Term Liabilities
Form ESMOE	Every Student Succeeds Act Maintenance of Effort Expenditures
Form GANN	GANN Limits Adoption
Form ICR	Indirect Cost Rate
Form L	Lottery
Form PCRAF	General Fund and Charter School Fund—Program Cost
Form PCR	General Fund & Charter Schools Fund Program Cost Report
Form SIAA	Summary of Inter-Fund Activities for All Funds
Form SEMA	Special Education Maintenance of Effort—LEA Expenditures
Form SEMB	Special Education Maintenance of Effort—SELPA
LCFF	Calculation Worksheet
TRC	Technical Review Checklist w/NO FATAL ERRORS
Resolution No. 2021-0035	
Annual Statement of All Receipts and Expenditures of the District for the 2019-2020 Fiscal Year	
PowerPoint Presentation	
2020-21 Unaudited Actuals General Fund Resource Summary	
Expenditure Summary by Site	

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

**RESOLUTION NO. 2021-0035
2020-21 Annual Statement of all Receipts and Expenditures
of the District Unaudited Actuals - Year End Close**

WHEREAS, Education Code Section 42100 requires that the governing board of each school district shall approve the Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals) for proceeding year; and

WHEREAS, Education Code Section 42100 requires that the approved statement be filed with the County Superintendent of Schools,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Oakland Unified School District hereby approves the Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2020-21 (Unaudited Actuals), attached hereto; and

BE IT FURTHER RESOLVED, that the Board of Education hereby authorizes the submission of said Statement to the Alameda County of Superintendent of Schools.

Passed by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Aimee Eng, Gary Yee, Mike Hutchinson, Clifford Thompson and President Shanthi Gonzales

NOES: VanCedric Williams

ABSTAINED: None


RECUSED: None

ABSENT: Samantha Pal and Natalie Gallegos Chavez (Student Directors) and Vice President Benjamin "Sam" Davis

OAKLAND UNIFIED SCHOOL DISTRICT



Shanthi Gonzales
President, Board of Education



Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

FORM CA
UNAUDITED
ACTUALS SCHOOL
DISTRICT
CERTIFICATION

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.72%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$418,038,376.69
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$418,038,376.69
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	2.68%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 08, 2021

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Dr. Candi Clark
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Associate Superintendent, Business Services
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510-670-4218
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Lisa Grant-Dawson
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E-mail Address

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G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

FORM 01
GENERAL
FUND/UNRESTRICTED
AND RESTRICTED
EXPENDITURES

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	380,761,271.31	3,507,402.00	384,268,673.31	398,128,075.00	3,481,613.00	401,609,688.00	4.5%
2) Federal Revenue		8100-8299	0.00	91,326,713.63	91,326,713.63	0.00	43,054,574.00	43,054,574.00	-52.9%
3) Other State Revenue		8300-8599	24,114,000.46	90,771,751.05	114,885,751.51	6,629,578.00	74,993,675.00	81,623,253.00	-29.0%
4) Other Local Revenue		8600-8799	6,150,974.78	86,447,947.45	92,598,922.23	5,816,710.00	71,547,242.00	77,363,952.00	-16.5%
5) TOTAL, REVENUES			411,026,246.55	272,053,814.13	683,080,060.68	410,574,363.00	193,077,104.00	603,651,467.00	-11.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	135,429,835.33	82,117,647.56	217,547,482.89	136,697,699.00	80,869,701.00	217,567,400.00	0.0%
2) Classified Salaries		2000-2999	54,010,570.43	53,966,655.20	107,977,225.63	50,059,507.00	47,823,628.00	97,883,135.00	-9.3%
3) Employee Benefits		3000-3999	85,283,049.20	81,874,702.40	167,157,751.60	90,405,498.00	98,149,971.00	188,555,469.00	12.8%
4) Books and Supplies		4000-4999	6,757,576.57	33,849,757.74	40,607,334.31	10,586,603.00	77,903,223.00	88,489,826.00	117.9%
5) Services and Other Operating Expenditures		5000-5999	27,342,183.77	62,626,156.49	89,968,340.26	30,471,400.00	50,697,219.00	81,168,619.00	-9.8%
6) Capital Outlay		6000-6999	434,043.38	1,041,161.23	1,475,204.61	141,655.00	843,421.00	985,076.00	-33.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,824,770.80	5,459,488.79	16,284,259.59	7,496,786.00	6,325,153.00	13,821,939.00	-15.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,839,363.03)	4,009,308.45	(1,830,054.58)	(11,194,657.00)	9,569,686.00	(1,624,971.00)	-11.2%
9) TOTAL, EXPENDITURES			314,242,666.45	324,944,877.86	639,187,544.31	314,664,491.00	372,182,002.00	686,846,493.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			96,783,580.10	(52,891,063.73)	43,892,516.37	95,909,872.00	(179,104,898.00)	(83,195,026.00)	-289.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,056,262.00	0.00	1,056,262.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	58,555.15	0.00	58,555.15	25,000.00	0.00	25,000.00	-57.3%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(70,498,247.42)	70,498,247.42	0.00	(90,934,872.00)	90,934,872.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,383,430.27)	70,498,247.42	1,114,817.15	(95,909,872.00)	90,934,872.00	(4,975,000.00)	-546.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,400,149.83	17,607,183.69	45,007,333.52	0.00	(88,170,026.00)	(88,170,026.00)	-295.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	33,043,818.42	34,526,379.56	67,570,197.98	60,443,968.25	52,920,200.71	113,364,168.96	67.8%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,043,818.42	34,526,379.56	67,570,197.98	60,443,968.25	52,920,200.71	113,364,168.96	67.8%
d) Other Restatements			0.00	786,637.46	786,637.46	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,043,818.42	35,313,017.02	68,356,835.44	60,443,968.25	52,920,200.71	113,364,168.96	65.8%
2) Ending Balance, June 30 (E + F1e)			60,443,968.25	52,920,200.71	113,364,168.96	60,443,968.25	(35,249,825.29)	25,194,142.96	-77.8%
Components of Ending Fund Balance									
a) Nonspendable									
		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	52,920,200.71	52,920,200.71	0.00	39,709,157.71	39,709,157.71	-25.0%
c) Committed									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
		9780	35,606,671.73	0.00	35,606,671.73	30,806,211.73	0.00	30,806,211.73	-13.5%
	0000	9780	10,039,497.73		10,039,497.73				
	0000	9780	581,956.00		581,956.00				
	0000	9780	2,573,194.00		2,573,194.00				
	0000	9780	16,009,000.00		16,009,000.00				
	0000	9780	6,403,024.00		6,403,024.00				
	0000	9780				10,039,497.73		10,039,497.73	
	0000	9780				6,602,564.00		6,602,564.00	
	0000	9780				11,009,000.00		11,009,000.00	
	0000	9780				581,956.00		581,956.00	
	0000	9780				2,573,194.00		2,573,194.00	
e) Unassigned/Unappropriated									
		9789	12,806,047.00	0.00	12,806,047.00	13,637,430.00	0.00	13,637,430.00	6.5%
		9790	11,881,249.52	0.00	11,881,249.52	16,000,326.52	(74,958,983.00)	(58,958,656.48)	-596.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	61,886,019.26	52,089,783.04	113,975,802.30				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	690,720.21	906,702.21	1,597,422.42				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	1,546,105.33	0.00	1,546,105.33				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,403,627.91	2,164,044.39	4,567,672.30				
4) Due from Grantor Government		9290	80,549,394.66	35,420,320.30	115,969,714.96				
5) Due from Other Funds		9310	1,402,650.71	0.00	1,402,650.71				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	1,661.15	1,661.15				
9) TOTAL, ASSETS			148,628,518.08	90,582,511.09	239,211,029.17				
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	44,504,669.42	29,794,084.36	74,298,753.78				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	829,880.41	0.00	829,880.41				
4) Current Loans		9640	42,850,000.00	0.00	42,850,000.00				
5) Unearned Revenue		9650	0.00	5,498,067.94	5,498,067.94				
6) TOTAL, LIABILITIES			88,184,549.83	35,292,152.30	123,476,702.13				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	2,370,158.08	2,370,158.08				
2) TOTAL, DEFERRED INFLOWS			0.00	2,370,158.08	2,370,158.08				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			60,443,968.25	52,920,200.71	113,364,168.96				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	200,903,147.00	0.00	200,903,147.00	218,380,165.00	0.00	218,380,165.00	8.7%
Education Protection Account State Aid - Current Year		8012	46,319,728.00	0.00	46,319,728.00	51,445,209.00	0.00	51,445,209.00	11.1%
State Aid - Prior Years		8019	9,981.92	0.00	9,981.92	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	677,809.42	0.00	677,809.42	669,318.00	0.00	669,318.00	-1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,816,921.24	0.00	1,816,921.24	1,941,806.00	0.00	1,941,806.00	6.9%
County & District Taxes Secured Roll Taxes		8041	80,740,713.37	0.00	80,740,713.37	79,529,871.00	0.00	79,529,871.00	-1.5%
Unsecured Roll Taxes		8042	5,940,913.47	0.00	5,940,913.47	7,836,506.00	0.00	7,836,506.00	31.9%
Prior Years' Taxes		8043	(327,447.86)	0.00	(327,447.86)	(491,383.00)	0.00	(491,383.00)	50.1%
Supplemental Taxes		8044	577,021.07	0.00	577,021.07	2,328,770.00	0.00	2,328,770.00	303.6%
Education Revenue Augmentation Fund (ERAF)		8045	48,201,558.21	0.00	48,201,558.21	47,692,501.00	0.00	47,692,501.00	-1.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	38,416,058.47	0.00	38,416,058.47	25,991,487.00	0.00	25,991,487.00	-32.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			423,276,404.31	0.00	423,276,404.31	435,324,250.00	0.00	435,324,250.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(42,515,133.00)	0.00	(42,515,133.00)	(37,196,175.00)	0.00	(37,196,175.00)	-12.5%
Property Taxes Transfers		8097	0.00	3,507,402.00	3,507,402.00	0.00	3,481,613.00	3,481,613.00	-0.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			380,761,271.31	3,507,402.00	384,268,673.31	398,128,075.00	3,481,613.00	401,609,688.00	4.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,259,501.00	7,259,501.00	0.00	8,886,484.00	8,886,484.00	22.4%
Special Education Discretionary Grants		8182	0.00	839,652.80	839,652.80	0.00	896,069.00	896,069.00	6.7%
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		15,535,686.42	15,535,686.42		17,962,323.00	17,962,323.00	15.6%
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		1,538,242.46	1,538,242.46		1,930,309.00	1,930,309.00	25.5%
Title III, Part A, Immigrant Student Program	4201	8290		333,850.07	333,850.07		395,109.00	395,109.00	18.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,282,107.53	1,282,107.53		1,441,611.00	1,441,611.00	12.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		12,146,252.83	12,146,252.83		8,690,883.00	8,690,883.00	-28.4%
Career and Technical Education	3500-3599	8290		260,889.18	260,889.18		453,945.00	453,945.00	74.0%
All Other Federal Revenue	All Other	8290	0.00	52,130,531.34	52,130,531.34	0.00	2,397,841.00	2,397,841.00	-95.4%
TOTAL, FEDERAL REVENUE			0.00	91,326,713.63	91,326,713.63	0.00	43,054,574.00	43,054,574.00	-52.9%
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		22,764,486.00	22,764,486.00		22,963,302.00	22,963,302.00	0.9%
Prior Years	6500	8319		(335,413.00)	(335,413.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,362,597.00	0.00	1,362,597.00	1,383,481.00	0.00	1,383,481.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	5,933,792.35	2,489,079.06	8,422,871.41	5,086,634.00	1,661,634.00	6,748,268.00	-19.9%
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		7,684,215.13	7,684,215.13		9,073,478.00	9,073,478.00	18.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		555,464.59	555,464.59		324,386.00	324,386.00	-41.6%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,015,676.13	1,015,676.13		734,118.00	734,118.00	-27.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		120,545.95	120,545.95		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,817,611.11	56,477,697.19	73,295,308.30	159,463.00	40,236,757.00	40,396,220.00	-44.9%
TOTAL, OTHER STATE REVENUE			24,114,000.46	90,771,751.05	114,885,751.51	6,629,578.00	74,993,675.00	81,623,253.00	-29.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	44,303,809.62	44,303,809.62	0.00	44,299,792.00	44,299,792.00	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	15,799,546.60	15,799,546.60	0.00	8,000,000.00	8,000,000.00	-49.4%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,387,811.93	0.00	2,387,811.93	69,600.00	0.00	69,600.00	-97.1%
Interest		8660	1,572,555.72	10.66	1,572,566.38	1,430,000.00	0.00	1,430,000.00	-9.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,360,226.00	0.00	1,360,226.00	1,359,510.00	0.00	1,359,510.00	-0.1%
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	36,214.79	36,214.79	0.00	20,000.00	20,000.00	-44.8%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	755,381.13	26,308,365.78	27,063,746.91	2,957,600.00	19,227,450.00	22,185,050.00	-18.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	75,000.00	0.00	75,000.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,150,974.78	86,447,947.45	92,598,922.23	5,816,710.00	71,547,242.00	77,363,952.00	-16.5%
TOTAL, REVENUES			411,026,246.55	272,053,814.13	683,080,060.68	410,574,363.00	193,077,104.00	603,651,467.00	-11.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	108,509,167.43	71,703,961.58	180,213,129.01	110,545,299.00	68,967,858.00	179,513,157.00	-0.4%
Certificated Pupil Support Salaries		1200	5,704,047.54	7,591,698.74	13,295,746.28	5,974,127.00	8,647,828.00	14,621,955.00	10.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,528,684.60	2,821,987.24	23,350,671.84	19,629,172.00	3,254,015.00	22,883,187.00	-2.0%
Other Certificated Salaries		1900	687,935.76	0.00	687,935.76	549,101.00	0.00	549,101.00	-20.2%
TOTAL, CERTIFICATED SALARIES			135,429,835.33	82,117,647.56	217,547,482.89	136,697,699.00	80,869,701.00	217,567,400.00	0.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	400,427.26	17,831,134.73	18,231,561.99	154,587.00	19,100,707.00	19,255,294.00	5.6%
Classified Support Salaries		2200	17,728,932.09	19,567,357.74	37,296,289.83	16,730,281.00	13,277,184.00	30,007,465.00	-19.5%
Classified Supervisors' and Administrators' Salaries		2300	22,073,292.30	11,841,204.35	33,914,496.65	18,296,592.00	10,912,414.00	29,209,006.00	-13.9%
Clerical, Technical and Office Salaries		2400	12,825,249.38	4,550,648.04	17,375,897.42	13,838,765.00	4,292,203.00	18,130,968.00	4.3%
Other Classified Salaries		2900	982,669.40	176,310.34	1,158,979.74	1,039,282.00	241,120.00	1,280,402.00	10.5%
TOTAL, CLASSIFIED SALARIES			54,010,570.43	53,966,655.20	107,977,225.63	50,059,507.00	47,823,628.00	97,883,135.00	-9.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,211,186.62	32,633,552.02	53,844,738.64	22,854,971.00	44,602,702.00	67,457,673.00	25.3%
PERS		3201-3202	8,728,281.46	9,175,764.92	17,904,046.38	10,716,511.00	10,908,360.00	21,624,871.00	20.8%
OASDI/Medicare/Alternative		3301-3302	5,902,035.64	5,275,000.34	11,177,035.98	5,946,302.00	4,944,506.00	10,890,808.00	-2.6%
Health and Welfare Benefits		3401-3402	36,262,120.08	25,287,351.24	61,549,471.32	38,667,364.00	29,152,504.00	67,819,868.00	10.2%
Unemployment Insurance		3501-3502	246,536.62	295,636.76	542,173.38	4,444,145.00	3,063,945.00	7,508,090.00	1284.8%
Workers' Compensation		3601-3602	11,190,958.36	7,753,589.13	18,944,547.49	5,915,039.00	4,071,998.00	9,987,037.00	-47.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	441,697.00	13,347.00	455,044.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,741,930.42	1,453,807.99	3,195,738.41	1,419,469.00	1,392,609.00	2,812,078.00	-12.0%
TOTAL, EMPLOYEE BENEFITS			85,283,049.20	81,874,702.40	167,157,751.60	90,405,498.00	98,149,971.00	188,555,469.00	12.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,733,938.02	3,817,581.90	5,551,519.92	739,817.00	1,745,338.00	2,485,155.00	-55.2%
Books and Other Reference Materials		4200	349,842.26	1,435,077.70	1,784,919.96	160,287.00	467,679.00	627,966.00	-64.8%
Materials and Supplies		4300	3,550,649.17	10,471,958.28	14,022,607.45	9,230,917.00	71,555,903.00	80,786,820.00	476.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,123,147.12	18,125,139.86	19,248,286.98	455,582.00	4,134,303.00	4,589,885.00	-76.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,757,576.57	33,849,757.74	40,607,334.31	10,586,603.00	77,903,223.00	88,489,826.00	117.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	13,704,118.06	13,704,118.06	0.00	1,057.00	1,057.00	-100.0%
Travel and Conferences		5200	52,182.22	184,192.06	236,374.28	327,334.00	205,729.00	533,063.00	125.5%
Dues and Memberships		5300	567,974.82	88,811.88	656,786.70	527,186.00	12,430.00	539,616.00	-17.8%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,820,313.27	76,226.71	7,896,539.98	1,685,000.00	70,866.00	1,755,866.00	-77.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	589,103.99	3,512,316.87	4,101,420.86	870,085.00	6,031,996.00	6,902,081.00	68.3%
Transfers of Direct Costs		5710	(181,205.00)	181,205.00	0.00	69,750.00	(69,750.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(312,157.56)	358,311.00	46,153.44	(874,854.00)	500.00	(874,354.00)	-1994.5%
Professional/Consulting Services and Operating Expenditures		5800	16,713,467.29	44,465,331.60	61,178,798.89	25,675,733.00	44,419,494.00	70,095,227.00	14.6%
Communications		5900	2,092,504.74	55,643.31	2,148,148.05	2,191,166.00	24,897.00	2,216,063.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,342,183.77	62,626,156.49	89,968,340.26	30,471,400.00	50,697,219.00	81,168,619.00	-9.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,655.00	0.00	21,655.00	21,655.00	0.00	21,655.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	412,388.38	1,041,161.23	1,453,549.61	120,000.00	843,421.00	963,421.00	-33.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			434,043.38	1,041,161.23	1,475,204.61	141,655.00	843,421.00	985,076.00	-33.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	59,772.00	1,250.00	61,022.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	9,263.00	0.00	9,263.00	8,445.00	0.00	8,445.00	-8.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	5,458,238.79	5,458,238.79	0.00	6,325,153.00	6,325,153.00	15.9%
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	453,571.43	0.00	453,571.43	795,139.00	0.00	795,139.00	75.3%
Other Debt Service - Principal		7439	10,302,164.37	0.00	10,302,164.37	6,693,202.00	0.00	6,693,202.00	-35.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,824,770.80	5,459,488.79	16,284,259.59	7,496,786.00	6,325,153.00	13,821,939.00	-15.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,009,308.45)	4,009,308.45	0.00	(9,569,686.00)	9,569,686.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,830,054.58)	0.00	(1,830,054.58)	(1,624,971.00)	0.00	(1,624,971.00)	-11.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,839,363.03)	4,009,308.45	(1,830,054.58)	(11,194,657.00)	9,569,686.00	(1,624,971.00)	-11.2%
TOTAL, EXPENDITURES			314,242,666.45	324,944,877.86	639,187,544.31	314,664,491.00	372,182,002.00	686,846,493.00	7.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,056,262.00	0.00	1,056,262.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,056,262.00	0.00	1,056,262.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	58,555.15	0.00	58,555.15	25,000.00	0.00	25,000.00	-57.3%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			58,555.15	0.00	58,555.15	25,000.00	0.00	25,000.00	-57.3%
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	(75,759,053.61)	75,759,053.61	0.00	(95,968,145.00)	95,968,145.00	0.00	0.0%
Contributions from Restricted Revenues		8990	5,260,806.19	(5,260,806.19)	0.00	5,033,273.00	(5,033,273.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(70,498,247.42)	70,498,247.42	0.00	(90,934,872.00)	90,934,872.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(69,383,430.27)	70,498,247.42	1,114,817.15	(95,909,872.00)	90,934,872.00	(4,975,000.00)	-546.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	380,761,271.31	3,507,402.00	384,268,673.31	398,128,075.00	3,481,613.00	401,609,688.00	4.5%
2) Federal Revenue		8100-8299	0.00	91,326,713.63	91,326,713.63	0.00	43,054,574.00	43,054,574.00	-52.9%
3) Other State Revenue		8300-8599	24,114,000.46	90,771,751.05	114,885,751.51	6,629,578.00	74,993,675.00	81,623,253.00	-29.0%
4) Other Local Revenue		8600-8799	6,150,974.78	86,447,947.45	92,598,922.23	5,816,710.00	71,547,242.00	77,363,952.00	-16.5%
5) TOTAL, REVENUES			411,026,246.55	272,053,814.13	683,080,060.68	410,574,363.00	193,077,104.00	603,651,467.00	-11.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		165,687,148.35	215,650,361.79	381,337,510.14	171,341,006.00	262,554,664.00	433,895,670.00	13.8%
2) Instruction - Related Services	2000-2999		64,299,764.32	46,194,816.49	110,494,580.81	68,131,344.00	42,677,314.00	110,808,658.00	0.3%
3) Pupil Services	3000-3999		15,771,257.19	20,455,993.14	36,227,250.33	24,747,629.00	14,932,872.00	39,680,501.00	9.5%
4) Ancillary Services	4000-4999		1,379,268.84	11,129,833.06	12,509,101.90	1,693,810.00	10,325,860.00	12,019,670.00	-3.9%
5) Community Services	5000-5999		86,089.25	0.00	86,089.25	36,254.00	0.00	36,254.00	-57.9%
6) Enterprise	6000-6999		239,958.23	0.00	239,958.23	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		23,789,434.58	7,362,526.97	31,151,961.55	17,386,295.00	12,354,865.00	29,741,160.00	-4.5%
8) Plant Services	8000-8999		32,164,974.89	18,691,857.62	50,856,832.51	23,831,367.00	23,011,274.00	46,842,641.00	-7.9%
9) Other Outgo	9000-9999	Except 7600-7699	10,824,770.80	5,459,488.79	16,284,259.59	7,496,786.00	6,325,153.00	13,821,939.00	-15.1%
10) TOTAL, EXPENDITURES			314,242,666.45	324,944,877.86	639,187,544.31	314,664,491.00	372,182,002.00	686,846,493.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			96,783,580.10	(52,891,063.73)	43,892,516.37	95,909,872.00	(179,104,898.00)	(83,195,026.00)	-289.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,056,262.00	0.00	1,056,262.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	58,555.15	0.00	58,555.15	25,000.00	0.00	25,000.00	-57.3%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(70,498,247.42)	70,498,247.42	0.00	(90,934,872.00)	90,934,872.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,383,430.27)	70,498,247.42	1,114,817.15	(95,909,872.00)	90,934,872.00	(4,975,000.00)	-546.3%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,400,149.83	17,607,183.69	45,007,333.52	0.00	(88,170,026.00)	(88,170,026.00)	-295.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,043,818.42	34,526,379.56	67,570,197.98	60,443,968.25	52,920,200.71	113,364,168.96	67.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,043,818.42	34,526,379.56	67,570,197.98	60,443,968.25	52,920,200.71	113,364,168.96	67.8%
d) Other Restatements		9795	0.00	786,637.46	786,637.46	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,043,818.42	35,313,017.02	68,356,835.44	60,443,968.25	52,920,200.71	113,364,168.96	65.8%
2) Ending Balance, June 30 (E + F1e)			60,443,968.25	52,920,200.71	113,364,168.96	60,443,968.25	(35,249,825.29)	25,194,142.96	-77.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	52,920,200.71	52,920,200.71	0.00	39,709,157.71	39,709,157.71	-25.0%
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	35,606,671.73	0.00	35,606,671.73	30,806,211.73	0.00	30,806,211.73	-13.5%
Supplemental and Concentration	0000	9780	10,039,497.73		10,039,497.73				
Stale Dated Warrants	0000	9780	581,956.00		581,956.00				
Rem 2020-21 Cost Avoidance 3I	0000	9780	2,573,194.00		2,573,194.00				
REs 0040 AB1840	0000	9780	16,009,000.00		16,009,000.00				
Additional 1% Reserve	0000	9780	6,403,024.00		6,403,024.00				
Supplemental and Concentration	0000	9780				10,039,497.73		10,039,497.73	
Additional 1% Reserve	0000	9780				6,602,564.00		6,602,564.00	
Res 0040 AB 1840	0000	9780				11,009,000.00		11,009,000.00	
Stale Dated Warrants	0000	9780				581,956.00		581,956.00	
2020-21 Rem 3I Cost Avoidance Resen	0000	9780				2,573,194.00		2,573,194.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,806,047.00	0.00	12,806,047.00	13,637,430.00	0.00	13,637,430.00	6.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	11,881,249.52	0.00	11,881,249.52	16,000,326.52	(74,958,983.00)	(58,958,656.48)	-596.2%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5640	Medi-Cal Billing Option	831,918.44	831,918.44
6300	Lottery: Instructional Materials	1,036,134.76	1,036,134.76
7085	Learning Communities for School Success Program	722,944.85	722,944.85
7311	Classified School Employee Professional Development Block Grant	255,730.30	255,730.30
7425	Expanded Learning Opportunities (ELO) Grant	12,196,561.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	1,318,063.00	1,318,063.00
7510	Low-Performing Students Block Grant	162,550.24	152,332.24
8210	Student Activity Funds	769,418.39	769,418.39
9010	Other Restricted Local	35,626,879.73	34,622,615.73
Total, Restricted Balance		52,920,200.71	39,709,157.71

FORM 11

**ADULT EDUCATION
FUND**

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	182,229.00	222,972.00	22.4%
3) Other State Revenue		8300-8599	2,571,102.00	2,602,108.00	1.2%
4) Other Local Revenue		8600-8799	101,530.82	93,212.00	-8.2%
5) TOTAL, REVENUES			2,854,861.82	2,918,292.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,605,931.38	1,765,915.00	10.0%
2) Classified Salaries		2000-2999	290,209.45	326,447.00	12.5%
3) Employee Benefits		3000-3999	893,704.97	914,281.00	2.3%
4) Books and Supplies		4000-4999	38,091.77	48,727.00	27.9%
5) Services and Other Operating Expenditures		5000-5999	205,492.79	217,190.00	5.7%
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	129,429.75	125,392.00	-3.1%
9) TOTAL, EXPENDITURES			3,162,860.11	3,397,952.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(307,998.29)	(479,660.00)	55.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(307,998.29)	(479,660.00)	55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,910,235.49	1,602,237.20	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,910,235.49	1,602,237.20	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,910,235.49	1,602,237.20	-16.1%
2) Ending Balance, June 30 (E + F1e)			1,602,237.20	1,122,577.20	-29.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,602,237.20	1,107,577.20	-30.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	15,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	933,450.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,077.28		
4) Due from Grantor Government		9290	784,226.50		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,732,754.48		
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	130,517.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			130,517.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,602,237.20		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	182,229.00	222,972.00	22.4%
TOTAL, FEDERAL REVENUE			182,229.00	222,972.00	22.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,422,790.00	2,602,108.00	7.4%
All Other State Revenue	All Other	8590	148,312.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,571,102.00	2,602,108.00	1.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,956.35	15,000.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	84,574.47	78,212.00	-7.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,530.82	93,212.00	-8.2%
TOTAL, REVENUES			2,854,861.82	2,918,292.00	2.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,318,985.76	1,395,232.00	5.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	286,945.62	370,683.00	29.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,605,931.38	1,765,915.00	10.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	122,308.65	127,986.00	4.6%
Classified Support Salaries		2200	1,398.69	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	166,502.11	198,461.00	19.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			290,209.45	326,447.00	12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	357,220.28	270,954.00	-24.1%
PERS		3201-3202	48,376.05	110,834.00	129.1%
OASDI/Medicare/Alternative		3301-3302	55,994.93	63,197.00	12.9%
Health and Welfare Benefits		3401-3402	304,752.18	350,470.00	15.0%
Unemployment Insurance		3501-3502	2,427.89	51,474.00	2020.1%
Workers' Compensation		3601-3602	112,984.71	57,952.00	-48.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,948.93	9,400.00	-21.3%
TOTAL, EMPLOYEE BENEFITS			893,704.97	914,281.00	2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,587.59	48,727.00	45.1%
Noncapitalized Equipment		4400	4,504.18	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			38,091.77	48,727.00	27.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	55,000.00	0.00	-100.0%
Travel and Conferences		5200	5,080.00	15,000.00	195.3%
Dues and Memberships		5300	1,320.00	3,000.00	127.3%
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	4,326.90	2,800.00	-35.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	139,765.89	196,390.00	40.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205,492.79	217,190.00	5.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	129,429.75	125,392.00	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			129,429.75	125,392.00	-3.1%
TOTAL, EXPENDITURES			3,162,860.11	3,397,952.00	7.4%

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

FORM 12
CHILD
DEVELOPMENT
FUND

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,354,908.28	748,043.00	-44.8%
3) Other State Revenue		8300-8599	13,662,731.67	13,835,114.00	1.3%
4) Other Local Revenue		8600-8799	14,837.79	10,000.00	-32.6%
5) TOTAL, REVENUES			15,032,477.74	14,593,157.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,288,927.47	3,561,453.00	8.3%
2) Classified Salaries		2000-2999	3,711,292.20	3,979,067.00	7.2%
3) Employee Benefits		3000-3999	4,760,260.84	4,947,073.00	3.9%
4) Books and Supplies		4000-4999	18,653.23	58,500.00	213.6%
5) Services and Other Operating Expenditures		5000-5999	1,744,269.17	1,446,461.00	-17.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	701,128.68	590,603.00	-15.8%
9) TOTAL, EXPENDITURES			14,224,531.59	14,583,157.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			807,946.15	10,000.00	-98.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	228,896.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(228,896.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			579,050.15	10,000.00	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,245,955.97	2,825,006.12	25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,245,955.97	2,825,006.12	25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,245,955.97	2,825,006.12	25.8%
2) Ending Balance, June 30 (E + F1e)			2,825,006.12	2,835,006.12	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,825,006.12	2,825,006.12	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	10,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,791,546.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,169.88		
4) Due from Grantor Government		9290	833,614.77		
5) Due from Other Funds		9310	35,816.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,669,247.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,200,686.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	38,888.52		
4) Current Loans		9640			
5) Unearned Revenue		9650	604,667.00		
6) TOTAL, LIABILITIES			1,844,241.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,825,006.12		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,354,908.28	748,043.00	-44.8%
TOTAL, FEDERAL REVENUE			1,354,908.28	748,043.00	-44.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	13,410,100.67	13,827,614.00	3.1%
All Other State Revenue	All Other	8590	252,631.00	7,500.00	-97.0%
TOTAL, OTHER STATE REVENUE			13,662,731.67	13,835,114.00	1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	36,035.82	10,000.00	-72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(21,198.03)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,837.79	10,000.00	-32.6%
TOTAL, REVENUES			15,032,477.74	14,593,157.00	-2.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,337,943.78	2,710,998.00	16.0%
Certificated Pupil Support Salaries		1200	435.60	3,220.00	639.2%
Certificated Supervisors' and Administrators' Salaries		1300	950,548.09	847,235.00	-10.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,288,927.47	3,561,453.00	8.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,822,199.40	3,075,164.00	9.0%
Classified Support Salaries		2200	285.34	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	254,521.10	238,085.00	-6.5%
Clerical, Technical and Office Salaries		2400	634,286.36	665,818.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,711,292.20	3,979,067.00	7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	652,667.77	484,475.00	-25.8%
PERS		3201-3202	893,351.75	1,046,633.00	17.2%
OASDI/Medicare/Alternative		3301-3302	372,726.26	407,213.00	9.3%
Health and Welfare Benefits		3401-3402	2,344,955.46	2,515,493.00	7.3%
Unemployment Insurance		3501-3502	7,676.67	187,930.00	2348.1%
Workers' Compensation		3601-3602	418,590.19	239,790.00	-42.7%
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	70,292.74	65,539.00	-6.8%
TOTAL, EMPLOYEE BENEFITS			4,760,260.84	4,947,073.00	3.9%
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	14,364.07	58,500.00	307.3%
Noncapitalized Equipment		4400	4,289.16	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,653.23	58,500.00	213.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	632,487.33	0.00	-100.0%
Travel and Conferences		5200	941.51	6,000.00	537.3%
Dues and Memberships		5300	900.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	154,671.51	268,000.00	73.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	284.03	6,692.00	2256.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	857,269.00	1,137,269.00	32.7%
Professional/Consulting Services and Operating Expenditures		5800	97,715.79	28,500.00	-70.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,744,269.17	1,446,461.00	-17.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	701,128.68	590,603.00	-15.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			701,128.68	590,603.00	-15.8%
TOTAL, EXPENDITURES			14,224,531.59	14,583,157.00	2.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	228,896.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			228,896.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(228,896.00)	0.00	-100.0%

FORM 13
CAFETERIA
SPECIAL REVENUE
FUND

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,318,790.73	20,125,937.00	-50.1%
3) Other State Revenue		8300-8599	2,377,812.28	1,701,879.00	-28.4%
4) Other Local Revenue		8600-8799	1,212,232.68	590,772.00	-51.3%
5) TOTAL, REVENUES			43,908,835.69	22,418,588.00	-48.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,813,100.41	6,344,264.00	9.1%
3) Employee Benefits		3000-3999	3,510,036.54	4,968,779.00	41.6%
4) Books and Supplies		4000-4999	11,575,198.93	9,579,385.00	-17.2%
5) Services and Other Operating Expenditures		5000-5999	1,271,883.55	646,826.00	-49.1%
6) Capital Outlay		6000-6999	120,753.33	40,000.00	-66.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	999,496.15	908,976.00	-9.1%
9) TOTAL, EXPENDITURES			23,290,468.91	22,488,230.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,618,366.78	(69,642.00)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	827,366.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(827,366.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,791,000.78	(69,642.00)	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,670,890.69	27,461,891.47	258.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,670,890.69	27,461,891.47	258.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,670,890.69	27,461,891.47	258.0%
2) Ending Balance, June 30 (E + F1e)			27,461,891.47	27,392,249.47	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			27,461,891.47	27,392,249.47	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,658,486.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	665.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	510,058.32		
4) Due from Grantor Government		9290	6,282,871.36		
5) Due from Other Funds		9310	52,904.22		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,504,985.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,420,491.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	622,602.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,043,094.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,461,891.47		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	40,318,790.73	20,125,937.00	-50.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			40,318,790.73	20,125,937.00	-50.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,357,589.28	1,701,879.00	-27.8%
All Other State Revenue		8590	20,223.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,377,812.28	1,701,879.00	-28.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	170,500.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	113,210.99	96,000.00	-15.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,099,021.69	324,272.00	-70.5%
TOTAL, OTHER LOCAL REVENUE			1,212,232.68	590,772.00	-51.3%
TOTAL, REVENUES			43,908,835.69	22,418,588.00	-48.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,968,155.15	4,682,907.00	18.0%
Classified Supervisors' and Administrators' Salaries		2300	1,560,368.37	1,273,730.00	-18.4%
Clerical, Technical and Office Salaries		2400	284,576.89	387,627.00	36.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,813,100.41	6,344,264.00	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	53,843.49	35,922.00	-33.3%
PERS		3201-3202	963,301.80	1,297,736.00	34.7%
OASDI/Medicare/Alternative		3301-3302	403,570.60	451,422.00	11.9%
Health and Welfare Benefits		3401-3402	1,552,050.09	2,688,681.00	73.2%
Unemployment Insurance		3501-3502	6,600.05	152,177.00	2205.7%
Workers' Compensation		3601-3602	350,422.71	201,747.00	-42.4%
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	180,247.80	141,094.00	-21.7%
TOTAL, EMPLOYEE BENEFITS			3,510,036.54	4,968,779.00	41.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	998,060.83	374,750.00	-62.5%
Noncapitalized Equipment		4400	47,907.17	75,000.00	56.6%
Food		4700	10,529,230.93	9,129,635.00	-13.3%
TOTAL, BOOKS AND SUPPLIES			11,575,198.93	9,579,385.00	-17.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,127,374.04	0.00	-100.0%
Travel and Conferences		5200	8,643.86	15,000.00	73.5%
Dues and Memberships		5300	0.00	2,500.00	New
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	146,781.15	157,500.00	7.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(323,629.00)	(262,915.00)	-18.8%
Professional/Consulting Services and Operating Expenditures		5800	312,713.50	733,741.00	134.6%
Communications		5900	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,271,883.55	646,826.00	-49.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	120,753.33	40,000.00	-66.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,753.33	40,000.00	-66.9%
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	999,496.15	908,976.00	-9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			999,496.15	908,976.00	-9.1%
TOTAL, EXPENDITURES			23,290,468.91	22,488,230.00	-3.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	827,366.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			827,366.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(827,366.00)	0.00	-100.0%

FORM 14
DEFERRED
MAINTENANCE
FUND

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48,575.99	50,000.00	2.9%
5) TOTAL, REVENUES			48,575.99	50,000.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,324,734.32	4,925,000.00	111.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,324,734.32	4,925,000.00	111.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,276,158.33)	(4,875,000.00)	114.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,000,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	5,000,000.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,276,158.33)	125,000.00	-105.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,597,838.13	2,321,679.80	-49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,597,838.13	2,321,679.80	-49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,597,838.13	2,321,679.80	-49.5%
2) Ending Balance, June 30 (E + F1e)			2,321,679.80	2,446,679.80	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,321,679.80	2,321,679.80	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	125,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,420,329.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,300.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,426,630.80		
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	104,951.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			104,951.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,321,679.80		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	48,575.99	50,000.00	2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,575.99	50,000.00	2.9%
TOTAL, REVENUES			48,575.99	50,000.00	2.9%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,324,734.32	4,925,000.00	111.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,324,734.32	4,925,000.00	111.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,324,734.32	4,925,000.00	111.9%

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

FORM 21

BUILDING FUND

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,313.00	10,000.00	-3.0%
4) Other Local Revenue		8600-8799	1,945,964.67	955,000.00	-50.9%
5) TOTAL, REVENUES			1,956,277.67	965,000.00	-50.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,139,350.42	2,955,316.00	38.1%
3) Employee Benefits		3000-3999	989,832.53	1,463,019.00	47.8%
4) Books and Supplies		4000-4999	1,480,915.81	500,000.00	-66.2%
5) Services and Other Operating Expenditures		5000-5999	877,495.35	4,000,000.00	355.8%
6) Capital Outlay		6000-6999	46,059,613.31	15,800,000.00	-65.7%
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			51,547,207.42	24,718,335.00	-52.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,590,929.75)	(23,753,335.00)	-52.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,590,929.75)	(23,753,335.00)	-52.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,217,259.32	74,351,171.92	-40.1%
b) Audit Adjustments		9793	(275,157.65)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			123,942,101.67	74,351,171.92	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,942,101.67	74,351,171.92	-40.0%
2) Ending Balance, June 30 (E + F1e)			74,351,171.92	50,597,836.92	-31.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	244,451.44	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			74,106,720.48	50,597,836.92	-31.7%
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%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	75,156,569.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	165,175.73		
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	244,451.44		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			75,566,196.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,215,024.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,215,024.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			74,351,171.92		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	10,313.00	10,000.00	-3.0%
TOTAL, OTHER STATE REVENUE			10,313.00	10,000.00	-3.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,249,809.77	955,000.00	-23.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	696,154.90	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,945,964.67	955,000.00	-50.9%
TOTAL, REVENUES			1,956,277.67	965,000.00	-50.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,195.89	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,857,437.81	2,661,212.00	43.3%
Clerical, Technical and Office Salaries		2400	271,715.07	294,104.00	8.2%
Other Classified Salaries		2900	1.65	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,139,350.42	2,955,316.00	38.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	27,458.13	27,963.00	1.8%
PERS		3201-3202	390,412.84	621,942.00	59.3%
OASDI/Medicare/Alternative		3301-3302	153,056.07	211,297.00	38.1%
Health and Welfare Benefits		3401-3402	268,400.93	417,989.00	55.7%
Unemployment Insurance		3501-3502	2,339.03	73,524.00	3043.4%
Workers' Compensation		3601-3602	128,043.65	93,979.00	-26.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,121.88	16,325.00	-18.9%
TOTAL, EMPLOYEE BENEFITS			989,832.53	1,463,019.00	47.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,128.97	0.00	-100.0%
Noncapitalized Equipment		4400	1,477,786.84	500,000.00	-66.2%
TOTAL, BOOKS AND SUPPLIES			1,480,915.81	500,000.00	-66.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,044.12	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	484.96	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	169,032.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	706,643.47	4,000,000.00	466.1%
Communications		5900	290.80	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			877,495.35	4,000,000.00	355.8%
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	46,026,073.57	15,800,000.00	-65.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,539.74	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,059,613.31	15,800,000.00	-65.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			51,547,207.42	24,718,335.00	-52.0%

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

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

FORM 25
CAPITAL
FACILITIES FUND

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,919,350.39	2,550,000.00	-56.9%
5) TOTAL, REVENUES			5,919,350.39	2,550,000.00	-56.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,000,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	643,438.79	2,000,000.00	210.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			643,438.79	3,000,000.00	366.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,275,911.60	(450,000.00)	-108.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,275,911.60	(450,000.00)	-108.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,464,800.97	10,740,712.57	96.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,464,800.97	10,740,712.57	96.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,464,800.97	10,740,712.57	96.5%
2) Ending Balance, June 30 (E + F1e)			10,740,712.57	10,290,712.57	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,740,712.57	10,290,712.57	-4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,394,773.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,825,303.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,220,077.29		
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	479,364.72		
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			479,364.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,740,712.57		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	75,521.85	50,000.00	-33.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	5,854,632.72	2,500,000.00	-57.3%
Other Local Revenue All Other Local Revenue					
		8699	(10,804.18)	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,919,350.39	2,550,000.00	-56.9%
TOTAL, REVENUES			5,919,350.39	2,550,000.00	-56.9%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	643,438.79	2,000,000.00	210.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			643,438.79	2,000,000.00	210.8%
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			643,438.79	3,000,000.00	366.2%

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

FORM 35
COUNTY SCHOOL
FACILITIES FUND

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,609,636.16	80,000.00	-95.0%
5) TOTAL, REVENUES			1,609,636.16	80,000.00	-95.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	60,837.92	0.00	-100.0%
6) Capital Outlay		6000-6999	579,835.04	900,000.00	55.2%
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			640,672.96	900,000.00	40.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			968,963.20	(820,000.00)	-184.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			968,963.20	(820,000.00)	-184.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,040,885.91	10,009,849.11	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,040,885.91	10,009,849.11	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,040,885.91	10,009,849.11	10.7%
2) Ending Balance, June 30 (E + F1e)			10,009,849.11	9,189,849.11	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,009,849.11	9,189,849.11	-8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,007,902.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,954.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,028,857.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	19,008.70		
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			19,008.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,009,849.11		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	110,636.16	80,000.00	-27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,499,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,609,636.16	80,000.00	-95.0%
TOTAL, REVENUES			1,609,636.16	80,000.00	-95.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,837.92	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,837.92	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	579,835.04	900,000.00	55.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			579,835.04	900,000.00	55.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			640,672.96	900,000.00	40.5%

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

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

FORM 40

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,085.93	13,170.00	-49.5%
5) TOTAL, REVENUES			26,085.93	13,170.00	-49.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,566.98	0.00	-100.0%
3) Employee Benefits		3000-3999	7,468.99	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	113,832.71	0.00	-100.0%
6) Capital Outlay		6000-6999	352,899.46	40,000.00	-88.7%
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			509,768.14	40,000.00	-92.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(483,682.21)	(26,830.00)	-94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(483,682.21)	(26,830.00)	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,212,952.57	729,270.36	-39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,212,952.57	729,270.36	-39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,212,952.57	729,270.36	-39.9%
2) Ending Balance, June 30 (E + F1e)			729,270.36	702,440.36	-3.7%
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	729,270.36	709,270.36	-2.7%
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	(6,830.00)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	739,469.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,627.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			741,097.63		
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	11,827.27		
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			11,827.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			729,270.36		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,625.48	13,170.00	23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,460.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,085.93	13,170.00	-49.5%
TOTAL, REVENUES			26,085.93	13,170.00	-49.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	35,566.98	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,566.98	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,901.31	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,351.13	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,028.61	0.00	-100.0%
Unemployment Insurance		3501-3502	35.12	0.00	-100.0%
Workers' Compensation		3601-3602	2,106.06	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	46.76	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			7,468.99	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,496.46	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	107,336.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			113,832.71	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	352,899.46	40,000.00	-88.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			352,899.46	40,000.00	-88.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			509,768.14	40,000.00	-92.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

FORM 51
BOND INTEREST
AND REDEMPTION
FUND

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,104,133.22	1,162,060.00	5.2%
3) Other State Revenue		8300-8599	408,967.35	447,000.00	9.3%
4) Other Local Revenue		8600-8799	93,494,421.37	96,217,690.00	2.9%
5) TOTAL, REVENUES			95,007,521.94	97,826,750.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	91,579,945.94	94,293,235.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			91,579,945.94	94,293,235.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,427,576.00	3,533,515.00	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,427,576.00	3,533,515.00	3.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,135,964.55	114,563,540.55	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,135,964.55	114,563,540.55	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,135,964.55	114,563,540.55	3.1%
2) Ending Balance, June 30 (E + F1e)			114,563,540.55	118,097,055.55	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	114,563,540.55	118,097,055.55	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	114,328,008.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	236,694.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			114,564,702.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,162.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,162.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			114,563,540.55		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,104,133.22	1,162,060.00	5.2%
TOTAL, FEDERAL REVENUE			1,104,133.22	1,162,060.00	5.2%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	408,967.35	447,000.00	9.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			408,967.35	447,000.00	9.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	81,271,521.24	84,525,452.00	4.0%
Unsecured Roll		8612	3,504,965.60	3,400,000.00	-3.0%
Prior Years' Taxes		8613	993,895.82	723,473.00	-27.2%
Supplemental Taxes		8614	3,651,731.00	3,200,000.00	-12.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,028,092.77	1,324,550.00	28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	3,044,214.94	3,044,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,494,421.37	96,217,690.00	2.9%
TOTAL, REVENUES			95,007,521.94	97,826,750.00	3.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	45,169,214.94	49,924,215.00	10.5%
Bond Interest and Other Service Charges		7434	46,410,731.00	44,369,020.00	-4.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			91,579,945.94	94,293,235.00	3.0%
TOTAL, EXPENDITURES			91,579,945.94	94,293,235.00	3.0%

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

FORM 67
SELF-INSURANCE
FUND

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,062,740.74	18,980,798.00	-27.2%
5) TOTAL, REVENUES			26,062,740.74	18,980,798.00	-27.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,309,474.49	1,203,266.00	-8.1%
3) Employee Benefits		3000-3999	554,592.97	571,887.00	3.1%
4) Books and Supplies		4000-4999	85,901.79	108,000.00	25.7%
5) Services and Other Operating Expenses		5000-5999	16,986,002.60	23,221,553.00	36.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,935,971.85	25,104,706.00	32.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,126,768.89	(6,123,908.00)	-185.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,126,768.89	(6,123,908.00)	-185.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,036,716.14	24,163,485.03	41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,036,716.14	24,163,485.03	41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,036,716.14	24,163,485.03	41.8%
2) Ending Net Position, June 30 (E + F1e)			24,163,485.03	18,039,577.03	-25.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	18,039,577.03	New
c) Unrestricted Net Position		9790	24,163,485.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,021,064.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	803,219.44		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,161,656.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			24,985,940.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	822,455.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			822,455.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			24,163,485.03		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	169,114.36	150,000.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	25,893,626.38	18,830,798.00	-27.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,062,740.74	18,980,798.00	-27.2%
TOTAL, REVENUES			26,062,740.74	18,980,798.00	-27.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	92,416.82	74,090.00	-19.8%
Classified Supervisors' and Administrators' Salaries		2300	1,146,913.19	1,061,329.00	-7.5%
Clerical, Technical and Office Salaries		2400	70,144.48	67,847.00	-3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,309,474.49	1,203,266.00	-8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	236,140.95	268,225.00	13.6%
OASDI/Medicare/Alternative		3301-3302	95,388.62	81,791.00	-14.3%
Health and Welfare Benefits		3401-3402	139,240.98	147,300.00	5.8%
Unemployment Insurance		3501-3502	1,364.04	31,558.00	2213.6%
Workers' Compensation		3601-3602	78,345.30	38,264.00	-51.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,113.08	4,749.00	15.5%
TOTAL, EMPLOYEE BENEFITS			554,592.97	571,887.00	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,695.61	68,000.00	31.5%
Noncapitalized Equipment		4400	34,206.18	40,000.00	16.9%
TOTAL, BOOKS AND SUPPLIES			85,901.79	108,000.00	25.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	184.90	2,750.00	1387.3%
Dues and Memberships		5300	530.00	2,000.00	277.4%
Insurance		5400-5450	3,154,039.36	3,350,000.00	6.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	229.09	500.00	118.3%
Transfers of Direct Costs - Interfund		5750	(579,793.44)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	14,410,812.69	19,866,303.00	37.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,986,002.60	23,221,553.00	36.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			18,935,971.85	25,104,706.00	32.6%

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

FORM A
AVERAGE DAILY
ATTENDANCE

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00	33,911.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**FORM ASSET
SCHEDULE OF
CAPITAL ASSET**

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,701,767.37		17,701,767.37			17,701,767.37
Work in Progress	266,232,088.00	110,429,944.00	376,662,032.00			376,662,032.00
Total capital assets not being depreciated	283,933,855.37	110,429,944.00	394,363,799.37	0.00	0.00	394,363,799.37
Capital assets being depreciated:						
Land Improvements	74,333,555.00	16,210,526.00	90,544,081.00			90,544,081.00
Buildings	1,091,697,916.00	0.00	1,091,697,916.00			1,091,697,916.00
Equipment	15,069,389.00	1,791,205.00	16,860,594.00			16,860,594.00
Total capital assets being depreciated	1,181,100,860.00	18,001,731.00	1,199,102,591.00	0.00	0.00	1,199,102,591.00
Accumulated Depreciation for:						
Land Improvements	(43,750,449.00)	0.00	(43,750,449.00)			(43,750,449.00)
Buildings	(376,213,580.00)	27,244,662.00	(348,968,918.00)			(348,968,918.00)
Equipment	(10,002,735.00)	1,513,263.00	(8,489,472.00)			(8,489,472.00)
Total accumulated depreciation	(429,966,764.00)	28,757,925.00	(401,208,839.00)	0.00	0.00	(401,208,839.00)
Total capital assets being depreciated, net	751,134,096.00	46,759,656.00	797,893,752.00	0.00	0.00	797,893,752.00
Governmental activity capital assets, net	1,035,067,951.37	157,189,600.00	1,192,257,551.37	0.00	0.00	1,192,257,551.37
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

**EXPENDITURE
SUMMARY
BY SITE**

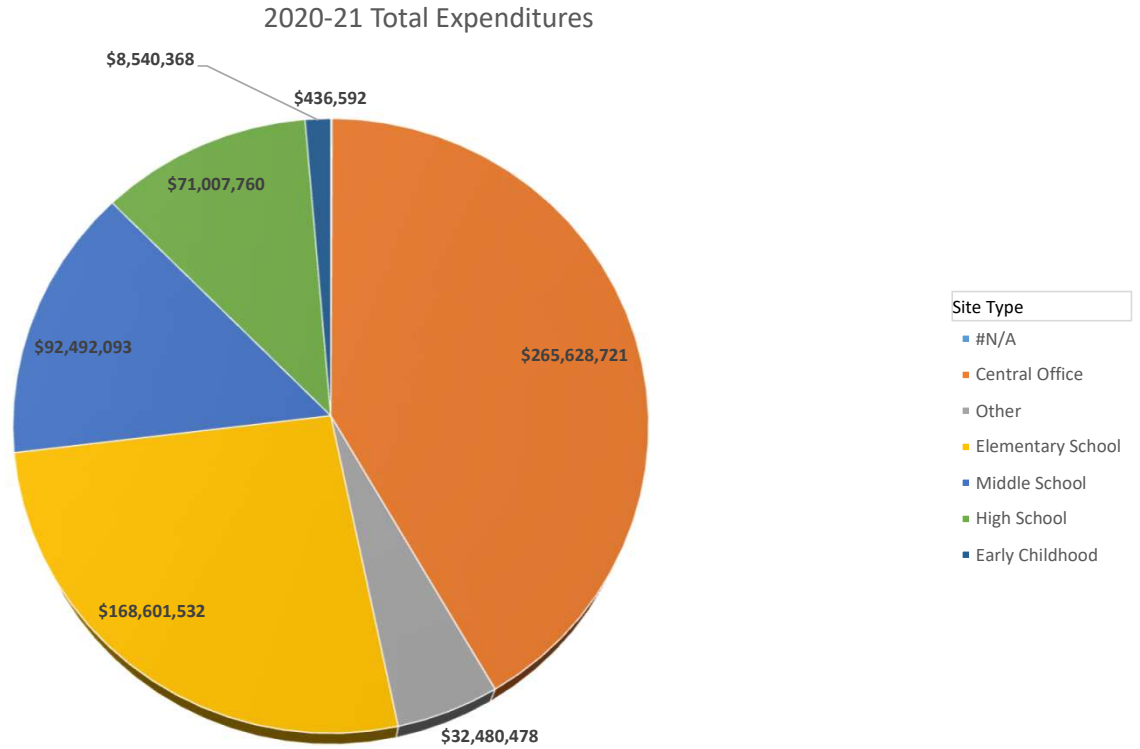
Oakland Unified School District 2020-21 Unaudited Actuals - District Totals

Fund

Sum of Expenditure	
Site Type	Total
#N/A	\$436,592
Central Office	\$265,628,721
Other	\$32,480,478
Elementary School	\$168,601,532
Middle School	\$92,492,093
High School	\$71,007,760
Early Childhood	\$8,540,368
Grand Total	\$639,187,544

Fund

Sum of Expenditure



Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total	
			Unrestricted	Restricted		
Elementary School	101 Allendale	1 - Certificated Salaries	\$1,298,510	\$644,394	\$1,942,904	
		2 - Classified Salaries	\$117,046	\$292,014	\$409,059	
		3 - Benefits	\$617,857	\$482,330	\$1,100,187	
		4 - Books & Supplies	\$53,726	\$26,386	\$80,112	
		5 - Other Services and Operating Expenditures	\$125,691	\$172,174	\$297,865	
	101 Allendale Total			\$2,212,830	\$1,617,297	\$3,830,127
	102 Bella Vista	1 - Certificated Salaries	\$1,485,183	\$763,137	\$2,248,320	
		2 - Classified Salaries	\$161,493	\$352,392	\$513,885	
		3 - Benefits	\$761,247	\$558,962	\$1,320,209	
		4 - Books & Supplies	\$65,301	\$17,856	\$83,157	
		5 - Other Services and Operating Expenditures	\$108,761	\$95,397	\$204,158	
		6 - Capital Outlay	\$6,556	\$5,966	\$12,523	
	102 Bella Vista Total			\$2,588,541	\$1,793,710	\$4,382,250
	103 Brookfield	1 - Certificated Salaries	\$562,631	\$451,823	\$1,014,453	
		2 - Classified Salaries	\$139,689	\$294,972	\$434,661	
		3 - Benefits	\$316,164	\$425,540	\$741,704	
		4 - Books & Supplies	\$14,859	\$81,156	\$96,015	
		5 - Other Services and Operating Expenditures	\$106,537	\$112,364	\$218,901	
	103 Brookfield Total			\$1,139,878	\$1,365,855	\$2,505,733
105 Burckhalter	1 - Certificated Salaries	\$819,432	\$491,643	\$1,311,075		
	2 - Classified Salaries	\$34,409	\$212,171	\$246,581		
	3 - Benefits	\$383,200	\$334,287	\$717,487		
	4 - Books & Supplies	\$15,098	\$46,193	\$61,291		
	5 - Other Services and Operating Expenditures	\$69,488	\$200,269	\$269,757		
105 Burckhalter Total			\$1,321,627	\$1,284,564	\$2,606,191	
106 Chabot	1 - Certificated Salaries	\$1,798,186	\$756,282	\$2,554,468		
	2 - Classified Salaries	\$127,026	\$289,268	\$416,295		
	3 - Benefits	\$928,474	\$597,766	\$1,526,239		
	4 - Books & Supplies	\$14,517	\$0	\$14,517		
	5 - Other Services and Operating Expenditures	\$112,022		\$112,022		
106 Chabot Total			\$2,980,225	\$1,643,316	\$4,623,541	
107 East Oakland Pride	1 - Certificated Salaries	\$1,029,075	\$453,397	\$1,482,472		
	2 - Classified Salaries	\$154,716	\$118,273	\$272,988		
	3 - Benefits	\$570,235	\$303,246	\$873,480		
	4 - Books & Supplies	\$4,258	\$22,443	\$26,701		
	5 - Other Services and Operating Expenditures	\$82,315	\$159,189	\$241,503		
107 East Oakland Pride Total			\$1,840,598	\$1,056,547	\$2,897,146	
108 Cleveland	1 - Certificated Salaries	\$1,383,913	\$424,824	\$1,808,737		
	2 - Classified Salaries	\$93,342	\$122,585	\$215,927		
	3 - Benefits	\$614,814	\$265,014	\$879,828		
	4 - Books & Supplies	\$18,392	\$967	\$19,359		
	5 - Other Services and Operating Expenditures	\$112,241	\$135,272	\$247,513		
108 Cleveland Total			\$2,222,702	\$948,662	\$3,171,364	
111 Crocker Highlands	1 - Certificated Salaries	\$1,307,139	\$354,519	\$1,661,657		
	2 - Classified Salaries	\$84,878	\$147,601	\$232,479		
	3 - Benefits	\$662,548	\$261,967	\$924,515		
	4 - Books & Supplies	\$2,965	\$8,981	\$11,947		

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	111 Crocker Highlands	5 - Other Services and Operating Expenditures	\$43,867	\$19,442	\$63,308
	111 Crocker Highlands Total		\$2,101,397	\$792,509	\$2,893,906
	112 Greenleaf Elementary	1 - Certificated Salaries	\$2,134,678	\$667,625	\$2,802,303
		2 - Classified Salaries	\$284,441	\$112,125	\$396,565
		3 - Benefits	\$1,040,538	\$323,538	\$1,364,077
		4 - Books & Supplies	\$20,450	\$33,362	\$53,813
		5 - Other Services and Operating Expenditures	\$51,192	\$269,369	\$320,561
		6 - Capital Outlay	\$7,862		\$7,862
	112 Greenleaf Elementary Total		\$3,539,161	\$1,406,019	\$4,945,181
	114 Global Family School	1 - Certificated Salaries	\$1,543,934	\$616,741	\$2,160,674
		2 - Classified Salaries	\$166,648	\$151,030	\$317,678
		3 - Benefits	\$771,409	\$336,927	\$1,108,336
		4 - Books & Supplies	\$114,185	\$37,162	\$151,347
		5 - Other Services and Operating Expenditures	\$91,779	\$105,019	\$196,798
	114 Global Family School Total		\$2,687,955	\$1,246,878	\$3,934,833
	115 Emerson	1 - Certificated Salaries	\$956,205	\$803,813	\$1,760,018
		2 - Classified Salaries	\$146,565	\$448,883	\$595,447
		3 - Benefits	\$495,529	\$758,591	\$1,254,121
		4 - Books & Supplies	\$33,177	\$41,070	\$74,247
		5 - Other Services and Operating Expenditures	\$121,842	\$118,213	\$240,055
	115 Emerson Total		\$1,753,318	\$2,170,570	\$3,923,888
	116 Franklin	1 - Certificated Salaries	\$2,176,698	\$648,995	\$2,825,694
		2 - Classified Salaries	\$151,434	\$241,371	\$392,805
		3 - Benefits	\$1,134,906	\$473,765	\$1,608,671
		4 - Books & Supplies	\$63,043	\$79,690	\$142,733
		5 - Other Services and Operating Expenditures	\$112,863	\$180,021	\$292,884
		6 - Capital Outlay	\$12,732		\$12,732
	116 Franklin Total		\$3,651,677	\$1,623,843	\$5,275,520
	117 Fruitvale	1 - Certificated Salaries	\$958,920	\$454,862	\$1,413,782
		2 - Classified Salaries	\$140,688	\$314,587	\$455,275
		3 - Benefits	\$464,979	\$400,110	\$865,089
		4 - Books & Supplies	\$9,565	\$21,830	\$31,395
		5 - Other Services and Operating Expenditures	\$82,546	\$127,417	\$209,963
	117 Fruitvale Total		\$1,656,698	\$1,318,806	\$2,975,504
	118 Garfield	1 - Certificated Salaries	\$1,858,779	\$842,744	\$2,701,523
		2 - Classified Salaries	\$146,836	\$352,718	\$499,554
		3 - Benefits	\$866,894	\$637,310	\$1,504,204
		4 - Books & Supplies	\$42,032	\$202,226	\$244,258
		5 - Other Services and Operating Expenditures	\$218,206	\$225,423	\$443,629
	118 Garfield Total		\$3,132,747	\$2,260,420	\$5,393,167
	119 Glenview	1 - Certificated Salaries	\$1,420,276	\$414,689	\$1,834,965
		2 - Classified Salaries	\$111,811	\$166,128	\$277,939
		3 - Benefits	\$656,581	\$278,617	\$935,198
		4 - Books & Supplies	\$14,726	\$1,285	\$16,011
		5 - Other Services and Operating Expenditures	\$123,401	\$107,638	\$231,039
		6 - Capital Outlay	\$6,423		\$6,423
	119 Glenview Total		\$2,333,219	\$968,357	\$3,301,576

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	121 La Escuelita	1 - Certificated Salaries	\$1,384,297	\$465,250	\$1,849,548
		2 - Classified Salaries	\$149,617	\$146,862	\$296,479
		3 - Benefits	\$758,752	\$312,044	\$1,070,796
		4 - Books & Supplies	\$80,505	\$89,884	\$170,389
		5 - Other Services and Operating Expenditures	\$170,485	\$213,960	\$384,445
		6 - Capital Outlay	\$7,862		\$7,862
121 La Escuelita Total			\$2,551,518	\$1,228,000	\$3,779,518
	122 Grass Valley	1 - Certificated Salaries	\$673,202	\$582,053	\$1,255,255
		2 - Classified Salaries	\$136,750	\$267,592	\$404,342
		3 - Benefits	\$401,003	\$404,159	\$805,162
		4 - Books & Supplies	\$39,514	\$38,451	\$77,966
		5 - Other Services and Operating Expenditures	\$64,230	\$122,634	\$186,864
122 Grass Valley Total			\$1,314,700	\$1,414,890	\$2,729,590
	123 Futures Elementary	1 - Certificated Salaries	\$938,970	\$596,270	\$1,535,241
		2 - Classified Salaries	\$167,764	\$217,370	\$385,134
		3 - Benefits	\$544,347	\$322,160	\$866,506
		4 - Books & Supplies	\$23,388	\$330,626	\$354,014
		5 - Other Services and Operating Expenditures	\$81,598	\$385,963	\$467,561
		7 - Other Outgo		\$61,075	\$61,075
		123 Futures Elementary Total			\$1,756,068
	125 New Highland Academy	1 - Certificated Salaries	\$976,521	\$313,092	\$1,289,613
		2 - Classified Salaries	\$170,641	\$64,628	\$235,269
		3 - Benefits	\$566,095	\$197,289	\$763,384
		4 - Books & Supplies	\$39,104	\$25,699	\$64,803
		5 - Other Services and Operating Expenditures	\$93,168	\$51,613	\$144,781
125 New Highland Academy Total			\$1,845,529	\$652,322	\$2,497,850
	127 Hillcrest	1 - Certificated Salaries	\$1,208,875	\$353,290	\$1,562,166
		2 - Classified Salaries	\$67,701	\$68,079	\$135,781
		3 - Benefits	\$599,488	\$200,766	\$800,254
		4 - Books & Supplies	\$7,671	\$4,310	\$11,982
		5 - Other Services and Operating Expenditures	\$28,352	\$0	\$28,352
127 Hillcrest Total			\$1,912,087	\$626,446	\$2,538,533
	129 Lafayette	1 - Certificated Salaries	\$0		\$0
		3 - Benefits	\$0		\$0
		5 - Other Services and Operating Expenditures	\$49,697		\$49,697
129 Lafayette Total			\$49,697		\$49,697
	131 Laurel	1 - Certificated Salaries	\$1,501,979	\$389,383	\$1,891,362
		2 - Classified Salaries	\$123,858	\$256,887	\$380,745
		3 - Benefits	\$814,950	\$251,606	\$1,066,556
		4 - Books & Supplies	\$38,290	\$6,614	\$44,904
		5 - Other Services and Operating Expenditures	\$107,458	\$195,458	\$302,917
131 Laurel Total			\$2,586,535	\$1,099,949	\$3,686,484
	133 Lincoln	1 - Certificated Salaries	\$2,481,544	\$503,519	\$2,985,063
		2 - Classified Salaries	\$182,967	\$49,840	\$232,807
		3 - Benefits	\$1,203,097	\$212,285	\$1,415,383
		4 - Books & Supplies	\$93,881	\$45,412	\$139,293
		5 - Other Services and Operating Expenditures	\$144,618	\$178,220	\$322,838

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
133 Lincoln Total			\$4,106,107	\$989,277	\$5,095,384
136 Horace Mann		1 - Certificated Salaries	\$836,908	\$338,563	\$1,175,471
		2 - Classified Salaries	\$112,668	\$12,602	\$125,270
		3 - Benefits	\$425,718	\$152,144	\$577,862
		4 - Books & Supplies	\$19,821	\$34,040	\$53,861
		5 - Other Services and Operating Expenditures	\$96,717	\$118,519	\$215,236
136 Horace Mann Total			\$1,491,831	\$655,868	\$2,147,700
138 Markham		1 - Certificated Salaries	\$996,868	\$555,804	\$1,552,673
		2 - Classified Salaries	\$209,407	\$117,076	\$326,483
		3 - Benefits	\$495,897	\$292,463	\$788,361
		4 - Books & Supplies	\$11,195	\$85,359	\$96,553
		5 - Other Services and Operating Expenditures	\$59,960	\$115,271	\$175,231
138 Markham Total			\$1,773,327	\$1,165,974	\$2,939,300
142 Joaquin Miller		1 - Certificated Salaries	\$1,331,219	\$434,434	\$1,765,653
		2 - Classified Salaries	\$98,075	\$230,978	\$329,053
		3 - Benefits	\$656,260	\$324,885	\$981,146
		4 - Books & Supplies	\$9,056	\$4,025	\$13,081
		5 - Other Services and Operating Expenditures	\$46,861	\$8,494	\$55,354
142 Joaquin Miller Total			\$2,141,471	\$1,002,816	\$3,144,287
143 Montclair		1 - Certificated Salaries	\$1,878,033	\$550,047	\$2,428,080
		2 - Classified Salaries	\$124,825	\$256,107	\$380,932
		3 - Benefits	\$966,557	\$415,272	\$1,381,829
		4 - Books & Supplies	\$23,622	\$6,172	\$29,794
		5 - Other Services and Operating Expenditures	\$145,275		\$145,275
143 Montclair Total			\$3,138,311	\$1,227,599	\$4,365,910
144 Parker		1 - Certificated Salaries	\$1,013,159	\$421,608	\$1,434,768
		2 - Classified Salaries	\$101,738	\$113,631	\$215,370
		3 - Benefits	\$428,489	\$198,296	\$626,785
		4 - Books & Supplies	\$19,633	\$29,036	\$48,669
		5 - Other Services and Operating Expenditures	\$60,971	\$210,893	\$271,864
144 Parker Total			\$1,623,990	\$973,465	\$2,597,456
145 Peralta		1 - Certificated Salaries	\$1,131,106	\$181,883	\$1,312,989
		2 - Classified Salaries	\$84,253	\$58,214	\$142,466
		3 - Benefits	\$602,779	\$105,881	\$708,659
		4 - Books & Supplies	\$13,953	\$2,942	\$16,895
		5 - Other Services and Operating Expenditures	\$56,264	\$143,336	\$199,600
145 Peralta Total			\$1,888,354	\$492,256	\$2,380,610
146 Piedmont Avenue		1 - Certificated Salaries	\$1,010,239	\$388,544	\$1,398,783
		2 - Classified Salaries	\$60,875	\$255,102	\$315,977
		3 - Benefits	\$530,757	\$314,350	\$845,107
		4 - Books & Supplies	\$37,682	\$65,922	\$103,603
		5 - Other Services and Operating Expenditures	\$118,135	\$103,134	\$221,269
146 Piedmont Avenue Total			\$1,757,687	\$1,127,052	\$2,884,739
148 Redwood Heights		1 - Certificated Salaries	\$1,123,740	\$360,225	\$1,483,964
		2 - Classified Salaries	\$69,098	\$192,923	\$262,022
		3 - Benefits	\$555,337	\$286,215	\$841,552
		4 - Books & Supplies	\$7,568	\$0	\$7,568

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	148 Redwood Heights	5 - Other Services and Operating Expenditures	\$65,314	\$9,493	\$74,807
	148 Redwood Heights Total		\$1,821,056	\$848,856	\$2,669,912
	149 Community United Elementary	1 - Certificated Salaries	\$913,607	\$700,121	\$1,613,728
		2 - Classified Salaries	\$187,047	\$372,688	\$559,735
		3 - Benefits	\$501,566	\$380,075	\$881,641
		4 - Books & Supplies	\$62,646	\$299,676	\$362,321
		5 - Other Services and Operating Expenditures	\$80,702	\$452,324	\$533,025
		6 - Capital Outlay	\$15,723		\$15,723
		7 - Other Outgo		\$63,459	\$63,459
	149 Community United Elementary Total		\$1,761,291	\$2,268,343	\$4,029,634
	151 Sequoia	1 - Certificated Salaries	\$1,510,748	\$528,320	\$2,039,069
		2 - Classified Salaries	\$92,850	\$176,395	\$269,244
		3 - Benefits	\$734,677	\$355,155	\$1,089,833
		4 - Books & Supplies	\$11,784	\$6,290	\$18,074
		5 - Other Services and Operating Expenditures	\$46,157	\$136,907	\$183,064
	151 Sequoia Total		\$2,396,217	\$1,203,067	\$3,599,283
	154 Madison Lower	1 - Certificated Salaries	\$920,288	\$268,639	\$1,188,927
		2 - Classified Salaries	\$115,376	\$116,450	\$231,826
		3 - Benefits	\$409,267	\$149,676	\$558,943
		4 - Books & Supplies	\$21,539	\$50,214	\$71,753
		5 - Other Services and Operating Expenditures	\$66,801	\$125,639	\$192,440
		6 - Capital Outlay	\$9,405		\$9,405
	154 Madison Lower Total		\$1,542,677	\$710,618	\$2,253,295
	157 Thornhill	1 - Certificated Salaries	\$1,212,168	\$318,579	\$1,530,747
		2 - Classified Salaries	\$77,315	\$37,851	\$115,166
		3 - Benefits	\$626,837	\$190,698	\$817,534
		4 - Books & Supplies	\$8,341	\$3,683	\$12,024
		5 - Other Services and Operating Expenditures	\$29,443	\$282	\$29,725
	157 Thornhill Total		\$1,954,104	\$551,093	\$2,505,197
	165 Acorn Woodland K-5	1 - Certificated Salaries	\$851,562	\$496,840	\$1,348,402
		2 - Classified Salaries	\$147,084	\$104,827	\$251,911
		3 - Benefits	\$469,333	\$288,685	\$758,018
		4 - Books & Supplies	\$2,639	\$1,187	\$3,825
		5 - Other Services and Operating Expenditures	\$88,015	\$187,706	\$275,721
	165 Acorn Woodland K-5 Total		\$1,558,632	\$1,079,244	\$2,637,876
	166 Howard	1 - Certificated Salaries	\$1,162,474	\$540,838	\$1,703,312
		2 - Classified Salaries	\$290,199	\$473,671	\$763,870
		3 - Benefits	\$597,171	\$436,505	\$1,033,676
		4 - Books & Supplies	\$11,309	\$59,088	\$70,397
		5 - Other Services and Operating Expenditures	\$37,674	\$106,635	\$144,309
		6 - Capital Outlay	\$5,026		\$5,026
	166 Howard Total		\$2,103,853	\$1,616,737	\$3,720,589
	168 Carl Munck	1 - Certificated Salaries	\$743,608	\$337,944	\$1,081,552
		2 - Classified Salaries	\$82,701	\$252,462	\$335,163
		3 - Benefits	\$352,984	\$373,925	\$726,909
		4 - Books & Supplies	\$4,310	\$46,713	\$51,022
		5 - Other Services and Operating Expenditures	\$34,299	\$45,483	\$79,782

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
168 Carl Munck Total			\$1,217,901	\$1,056,527	\$2,274,428
170 Hoover		1 - Certificated Salaries	\$867,693	\$357,531	\$1,225,224
		2 - Classified Salaries	\$123,821	\$97,290	\$221,112
		3 - Benefits	\$471,360	\$189,865	\$661,225
		4 - Books & Supplies	\$80,517	\$55,523	\$136,040
		5 - Other Services and Operating Expenditures	\$118,383	\$176,314	\$294,697
170 Hoover Total			\$1,661,774	\$876,523	\$2,538,297
172 Fred T Korematsu Discovery Ac		1 - Certificated Salaries	\$578,820	\$312,419	\$891,239
		2 - Classified Salaries	\$201,045	\$104,518	\$305,563
		3 - Benefits	\$343,468	\$227,789	\$571,257
		4 - Books & Supplies	\$29,131	\$33,694	\$62,825
		5 - Other Services and Operating Expenditures	\$72,738	\$121,155	\$193,893
172 Fred T Korematsu Discovery Ac Total			\$1,225,202	\$799,575	\$2,024,777
175 Manzanita Seed		1 - Certificated Salaries	\$1,444,616	\$477,774	\$1,922,391
		2 - Classified Salaries	\$158,668	\$81,505	\$240,174
		3 - Benefits	\$695,547	\$261,664	\$957,211
		4 - Books & Supplies	\$9,867	\$12,886	\$22,753
		5 - Other Services and Operating Expenditures	\$108,559	\$114,152	\$222,712
175 Manzanita Seed Total			\$2,417,259	\$947,981	\$3,365,240
177 Esperanza Academy		1 - Certificated Salaries	\$1,408,628	\$337,788	\$1,746,416
		2 - Classified Salaries	\$112,029	\$108,614	\$220,643
		3 - Benefits	\$645,595	\$223,304	\$868,899
		4 - Books & Supplies	\$20,756	\$11,828	\$32,585
		5 - Other Services and Operating Expenditures	\$138,589	\$99,610	\$238,199
		6 - Capital Outlay	\$11,033		\$11,033
177 Esperanza Academy Total			\$2,336,631	\$781,144	\$3,117,775
178 Bridges Academy @ Melrose		1 - Certificated Salaries	\$1,557,629	\$439,352	\$1,996,981
		2 - Classified Salaries	\$193,002	\$88,382	\$281,383
		3 - Benefits	\$763,303	\$243,385	\$1,006,688
		4 - Books & Supplies	\$18,130	\$8,214	\$26,344
		5 - Other Services and Operating Expenditures	\$39,362	\$133,269	\$172,631
178 Bridges Academy @ Melrose Total			\$2,571,426	\$912,602	\$3,484,028
179 Manzanita Community School		1 - Certificated Salaries	\$1,171,582	\$633,214	\$1,804,796
		2 - Classified Salaries	\$118,578	\$89,403	\$207,981
		3 - Benefits	\$561,604	\$313,426	\$875,030
		4 - Books & Supplies	\$16,160	\$20,026	\$36,186
		5 - Other Services and Operating Expenditures	\$66,873	\$137,149	\$204,022
179 Manzanita Community School Total			\$1,934,798	\$1,193,218	\$3,128,016
181 Encompass Small School		1 - Certificated Salaries	\$1,091,139	\$442,525	\$1,533,663
		2 - Classified Salaries	\$100,326	\$229,933	\$330,259
		3 - Benefits	\$560,289	\$342,627	\$902,915
		4 - Books & Supplies	\$30,856	\$47,611	\$78,467
		5 - Other Services and Operating Expenditures	\$166,409	\$108,730	\$275,140
181 Encompass Small School Total			\$1,949,019	\$1,171,425	\$3,120,444
182 Martin Luther King Jr. K-3		1 - Certificated Salaries	\$1,231,581	\$898,752	\$2,130,334
		2 - Classified Salaries	\$61,961	\$339,993	\$401,954
		3 - Benefits	\$538,982	\$621,361	\$1,160,343

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	182 Martin Luther King Jr. K-3	4 - Books & Supplies	\$25,645	\$49,450	\$75,095
		5 - Other Services and Operating Expenditures	\$176,757	\$195,045	\$371,802
	182 Martin Luther King Jr. K-3 Total		\$2,034,925	\$2,104,602	\$4,139,527
	183 Prescott	1 - Certificated Salaries	\$423,465	\$242,110	\$665,576
		2 - Classified Salaries	\$149,729	\$72,028	\$221,757
		3 - Benefits	\$233,317	\$116,992	\$350,309
		4 - Books & Supplies	\$2,916	\$4,100	\$7,016
		5 - Other Services and Operating Expenditures	\$120,592	\$111,446	\$232,038
	183 Prescott Total		\$930,019	\$546,676	\$1,476,695
	186 International Community School	1 - Certificated Salaries	\$1,151,926	\$310,037	\$1,461,963
		2 - Classified Salaries	\$92,252	\$36,624	\$128,876
		3 - Benefits	\$582,104	\$120,641	\$702,745
		4 - Books & Supplies	\$22,436	\$0	\$22,436
		5 - Other Services and Operating Expenditures	\$87,917	\$119,465	\$207,383
	186 International Community School Total		\$1,936,635	\$586,767	\$2,523,403
	190 Think College Now	1 - Certificated Salaries	\$882,043	\$391,530	\$1,273,573
		2 - Classified Salaries	\$164,387	\$70,935	\$235,322
		3 - Benefits	\$465,663	\$192,997	\$658,660
		4 - Books & Supplies	\$24,131	\$9,447	\$33,578
		5 - Other Services and Operating Expenditures	\$98,142	\$78,755	\$176,897
	190 Think College Now Total		\$1,634,367	\$743,664	\$2,378,031
	192 Rise	1 - Certificated Salaries	\$769,743	\$219,070	\$988,813
		2 - Classified Salaries	\$121,360	\$23,303	\$144,663
		3 - Benefits	\$398,080	\$96,913	\$494,993
		4 - Books & Supplies	\$29,035	\$15,192	\$44,228
		5 - Other Services and Operating Expenditures	\$60,262	\$60,918	\$121,179
	192 Rise Total		\$1,378,481	\$415,396	\$1,793,877
	193 Reach Academy	1 - Certificated Salaries	\$1,292,810	\$413,273	\$1,706,083
		2 - Classified Salaries	\$149,060	\$130,066	\$279,126
		3 - Benefits	\$675,393	\$251,136	\$926,528
		4 - Books & Supplies	\$32,212	\$84,164	\$116,376
		5 - Other Services and Operating Expenditures	\$90,258	\$113,228	\$203,486
		6 - Capital Outlay	\$2,647	\$2,810	\$5,457
	193 Reach Academy Total		\$2,242,379	\$994,677	\$3,237,056
	194 Sankofa United Elem	1 - Certificated Salaries	\$795,380	\$666,918	\$1,462,298
		2 - Classified Salaries	\$138,119	\$275,945	\$414,064
		3 - Benefits	\$459,139	\$515,537	\$974,676
		4 - Books & Supplies	\$5,315	\$23,985	\$29,299
		5 - Other Services and Operating Expenditures	\$2,398	\$204,065	\$206,463
	194 Sankofa United Elem Total		\$1,400,350	\$1,686,451	\$3,086,801
	201 Claremont Middle	1 - Certificated Salaries	\$1,317,017	\$792,229	\$2,109,245
		2 - Classified Salaries	\$223,836	\$422,990	\$646,826
		3 - Benefits	\$668,721	\$650,678	\$1,319,399
		4 - Books & Supplies	\$16,313	\$31,800	\$48,113
		5 - Other Services and Operating Expenditures	\$96,270	\$110,980	\$207,250
	201 Claremont Middle Total		\$2,322,156	\$2,008,677	\$4,330,833
Elementary School Total			\$107,430,936	\$61,170,595	\$168,601,532

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
Middle School	203 Frick Middle	1 - Certificated Salaries	\$942	\$0	\$942
		2 - Classified Salaries		\$0	\$0
		3 - Benefits	\$274	\$0	\$274
		5 - Other Services and Operating Expenditures	\$137,179	\$2,484	\$139,663
		203 Frick Middle Total	\$138,394	\$2,484	\$140,879
	204 West Oakland Middle	1 - Certificated Salaries	\$736,770	\$547,673	\$1,284,443
		2 - Classified Salaries	\$268,933	\$98,340	\$367,273
		3 - Benefits	\$428,854	\$304,767	\$733,621
		4 - Books & Supplies	\$21,091	\$24,080	\$45,171
		5 - Other Services and Operating Expenditures	\$37,569	\$262,978	\$300,547
	204 West Oakland Middle Total	\$1,493,217	\$1,237,838	\$2,731,055	
	206 Bret Harte Middle	1 - Certificated Salaries	\$2,106,260	\$1,392,598	\$3,498,858
		2 - Classified Salaries	\$368,420	\$450,382	\$818,801
		3 - Benefits	\$1,139,342	\$835,737	\$1,975,080
		4 - Books & Supplies	\$59,434	\$0	\$59,434
		5 - Other Services and Operating Expenditures	\$118,123	\$157,530	\$275,654
	206 Bret Harte Middle Total	\$3,791,579	\$2,836,248	\$6,627,827	
	210 Edna Brewer Middle	1 - Certificated Salaries	\$2,276,776	\$1,177,026	\$3,453,802
		2 - Classified Salaries	\$223,587	\$495,067	\$718,653
		3 - Benefits	\$1,146,817	\$767,802	\$1,914,619
4 - Books & Supplies		\$134,027	\$11,094	\$145,121	
5 - Other Services and Operating Expenditures		\$99,522	\$264,225	\$363,747	
6 - Capital Outlay		\$15,723		\$15,723	
210 Edna Brewer Middle Total	\$3,896,452	\$2,715,214	\$6,611,666		
211 Montera Middle	1 - Certificated Salaries	\$1,981,419	\$1,152,140	\$3,133,559	
	2 - Classified Salaries	\$159,833	\$587,467	\$747,299	
	3 - Benefits	\$1,047,058	\$960,358	\$2,007,415	
	4 - Books & Supplies	\$12,637	\$5,317	\$17,953	
	5 - Other Services and Operating Expenditures	\$114,600	\$22,500	\$137,100	
	6 - Capital Outlay		\$15,513	\$15,513	
211 Montera Middle Total	\$3,315,546	\$2,743,294	\$6,058,840		
212 Roosevelt Middle	1 - Certificated Salaries	\$1,897,189	\$916,743	\$2,813,932	
	2 - Classified Salaries	\$214,130	\$277,058	\$491,188	
	3 - Benefits	\$956,345	\$546,588	\$1,502,933	
	4 - Books & Supplies	\$19,936	\$13,377	\$33,313	
	5 - Other Services and Operating Expenditures	\$147,925	\$432,924	\$580,849	
212 Roosevelt Middle Total	\$3,235,526	\$2,186,690	\$5,422,216		
213 Westlake Middle	1 - Certificated Salaries	\$845,795	\$817,403	\$1,663,198	
	2 - Classified Salaries	\$225,411	\$388,098	\$613,509	
	3 - Benefits	\$489,432	\$590,483	\$1,079,915	
	4 - Books & Supplies	\$44,241	\$36,254	\$80,495	
	5 - Other Services and Operating Expenditures	\$130,389	\$146,972	\$277,361	
	6 - Capital Outlay	\$13,501		\$13,501	
213 Westlake Middle Total	\$1,748,769	\$1,979,210	\$3,727,979		
215 Madison Park Academy Upper	1 - Certificated Salaries	\$2,562,432	\$1,076,029	\$3,638,461	
	2 - Classified Salaries	\$414,021	\$381,709	\$795,730	
	3 - Benefits	\$1,236,737	\$662,027	\$1,898,764	

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	215 Madison Park Academy Upper	4 - Books & Supplies	\$64,711	\$137,282	\$201,992
		5 - Other Services and Operating Expenditures	\$199,150	\$323,676	\$522,826
		6 - Capital Outlay	\$11,361		\$11,361
	215 Madison Park Academy Upper Total		\$4,488,412	\$2,580,723	\$7,069,135
	219 Frick United Academy of Lang	1 - Certificated Salaries	\$1,183,027	\$797,286	\$1,980,314
		2 - Classified Salaries	\$316,779	\$317,511	\$634,290
		3 - Benefits	\$577,089	\$448,114	\$1,025,203
		4 - Books & Supplies	\$12,350	\$4,081	\$16,431
		5 - Other Services and Operating Expenditures	\$1,191	\$117,666	\$118,857
	219 Frick United Academy of Lang Total		\$2,090,437	\$1,684,658	\$3,775,094
	224 Alliance Academy	1 - Certificated Salaries	\$0		\$0
		3 - Benefits	\$0		\$0
		4 - Books & Supplies		\$0	\$0
		5 - Other Services and Operating Expenditures	\$0		\$0
	224 Alliance Academy Total		\$0	\$0	\$0
	226 Roots International Academy	1 - Certificated Salaries	\$2,598		\$2,598
		3 - Benefits	\$412		\$412
		4 - Books & Supplies		\$0	\$0
		5 - Other Services and Operating Expenditures	\$98,327		\$98,327
	226 Roots International Academy Total		\$101,338	\$0	\$101,338
	228 United For Success Academy	1 - Certificated Salaries	\$1,391,420	\$698,189	\$2,089,609
		2 - Classified Salaries	\$203,512	\$262,849	\$466,361
		3 - Benefits	\$706,470	\$450,465	\$1,156,935
		4 - Books & Supplies	\$21,434	\$24,191	\$45,625
		5 - Other Services and Operating Expenditures	\$78,873	\$213,918	\$292,791
	228 United For Success Academy Total		\$2,401,709	\$1,649,612	\$4,051,322
	229 Elmhurst United	1 - Certificated Salaries	\$2,473,211	\$976,322	\$3,449,534
		2 - Classified Salaries	\$281,873	\$610,085	\$891,959
		3 - Benefits	\$1,222,488	\$746,031	\$1,968,519
		4 - Books & Supplies	\$149,865	\$61,630	\$211,496
		5 - Other Services and Operating Expenditures	\$257,868	\$316,882	\$574,750
	229 Elmhurst United Total		\$4,385,306	\$2,710,951	\$7,096,257
	232 Coliseum College Prep Academy	1 - Certificated Salaries	\$2,203,076	\$1,106,669	\$3,309,745
		2 - Classified Salaries	\$477,798	\$705,926	\$1,183,724
		3 - Benefits	\$1,184,692	\$812,026	\$1,996,718
		4 - Books & Supplies	\$21,566	\$49,078	\$70,644
		5 - Other Services and Operating Expenditures	\$134,096	\$402,491	\$536,587
	232 Coliseum College Prep Academy Total		\$4,021,228	\$3,076,189	\$7,097,417
	235 Melrose Leadership Acad	1 - Certificated Salaries	\$2,063,425	\$690,224	\$2,753,649
		2 - Classified Salaries	\$161,410	\$174,848	\$336,259
		3 - Benefits	\$962,766	\$412,410	\$1,375,176
		4 - Books & Supplies	\$27,019	\$4,653	\$31,673
		5 - Other Services and Operating Expenditures	\$47,710	\$126,429	\$174,139
	235 Melrose Leadership Acad Total		\$3,262,330	\$1,408,564	\$4,670,895
	236 Urban Promise Academy	1 - Certificated Salaries	\$1,602,857	\$557,538	\$2,160,395
		2 - Classified Salaries	\$223,750	\$139,559	\$363,309
		3 - Benefits	\$823,837	\$322,017	\$1,145,854

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total	
			Unrestricted	Restricted		
236 Urban Promise Academy	236 Urban Promise Academy	4 - Books & Supplies	\$22,048	\$18,106	\$40,154	
		5 - Other Services and Operating Expenditures	\$79,397	\$195,603	\$275,000	
	236 Urban Promise Academy Total		\$2,751,890	\$1,232,822	\$3,984,712	
	301 Castlemont High School	301 Castlemont High School	1 - Certificated Salaries	\$2,843,762	\$1,571,054	\$4,414,816
			2 - Classified Salaries	\$616,329	\$571,665	\$1,187,994
			3 - Benefits	\$1,411,591	\$1,002,192	\$2,413,783
			4 - Books & Supplies	\$39,111	\$112,107	\$151,219
			5 - Other Services and Operating Expenditures	\$246,319	\$246,947	\$493,266
			6 - Capital Outlay	\$7,646	\$6,514	\$14,160
			7 - Other Outgo		\$6,581	\$6,581
	301 Castlemont High School Total		\$5,164,760	\$3,517,060	\$8,681,820	
	302 Fremont High School	302 Fremont High School	1 - Certificated Salaries	\$3,785,292	\$1,466,382	\$5,251,673
			2 - Classified Salaries	\$286,832	\$482,421	\$769,253
			3 - Benefits	\$1,776,519	\$824,461	\$2,600,980
			4 - Books & Supplies	\$226,596	\$367,232	\$593,828
			5 - Other Services and Operating Expenditures	\$312,591	\$521,048	\$833,639
			6 - Capital Outlay	\$6,722	\$6,722	\$13,443
			7 - Other Outgo		\$123	\$123
	302 Fremont High School Total		\$6,394,551	\$3,668,389	\$10,062,939	
	303 McClymonds High School	303 McClymonds High School	1 - Certificated Salaries	\$1,398,418	\$764,732	\$2,163,150
			2 - Classified Salaries	\$378,624	\$471,172	\$849,797
			3 - Benefits	\$699,731	\$493,754	\$1,193,485
			4 - Books & Supplies	\$21,812	\$20,879	\$42,690
5 - Other Services and Operating Expenditures			\$82,788	\$248,794	\$331,581	
303 McClymonds High School Total		\$2,581,373	\$1,999,330	\$4,580,703		
Middle School Total		\$55,262,816	\$37,229,277	\$92,492,093		
High School	304 Oakland High School	1 - Certificated Salaries	\$5,539,615	\$1,997,544	\$7,537,160	
		2 - Classified Salaries	\$338,885	\$1,206,587	\$1,545,473	
		3 - Benefits	\$2,569,450	\$1,454,728	\$4,024,178	
		4 - Books & Supplies	\$69,274	\$454,310	\$523,584	
		5 - Other Services and Operating Expenditures	\$549,008	\$257,402	\$806,410	
		7 - Other Outgo		\$11,850	\$11,850	
		304 Oakland High School Total		\$9,066,232	\$5,382,422	\$14,448,654
	305 Oakland Tech High School	305 Oakland Tech High School	1 - Certificated Salaries	\$6,226,025	\$2,585,279	\$8,811,304
			2 - Classified Salaries	\$501,672	\$1,064,027	\$1,565,698
			3 - Benefits	\$2,955,450	\$1,842,754	\$4,798,205
			4 - Books & Supplies	\$29,057	\$235,705	\$264,762
			5 - Other Services and Operating Expenditures	\$309,313	\$712,736	\$1,022,048
			6 - Capital Outlay		\$19,193	\$19,193
			7 - Other Outgo		\$4,097	\$4,097
	305 Oakland Tech High School Total		\$10,021,516	\$6,463,791	\$16,485,307	
	306 Skyline High School	306 Skyline High School	1 - Certificated Salaries	\$5,547,740	\$2,353,533	\$7,901,273
			2 - Classified Salaries	\$567,087	\$1,325,633	\$1,892,719
			3 - Benefits	\$2,718,517	\$1,828,638	\$4,547,156
			4 - Books & Supplies	\$162,762	\$341,834	\$504,596
			5 - Other Services and Operating Expenditures	\$331,424	\$564,101	\$895,525
			6 - Capital Outlay		\$12,141	\$12,141

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	306 Skyline High School	7 - Other Outgo		\$12,669	\$12,669
	306 Skyline High School Total		\$9,327,529	\$6,438,549	\$15,766,078
	309 Bunche Academy	1 - Certificated Salaries	\$581,346	\$133,922	\$715,268
		2 - Classified Salaries	\$161,184	\$29,034	\$190,218
		3 - Benefits	\$331,560	\$50,602	\$382,162
		4 - Books & Supplies	\$74,440	\$8,391	\$82,831
		5 - Other Services and Operating Expenditures	\$49,677	\$179,336	\$229,013
	309 Bunche Academy Total		\$1,198,208	\$401,285	\$1,599,492
	310 Dewey High School	1 - Certificated Salaries	\$1,031,762	\$153,767	\$1,185,529
		2 - Classified Salaries	\$170,615	\$45,816	\$216,431
		3 - Benefits	\$511,408	\$63,441	\$574,849
		4 - Books & Supplies	\$52,800	\$2,439	\$55,240
		5 - Other Services and Operating Expenditures	\$117,040	\$386,053	\$503,093
	310 Dewey High School Total		\$1,883,626	\$651,515	\$2,535,142
	311 Gateway To College	4 - Books & Supplies		\$6,313	\$6,313
		5 - Other Services and Operating Expenditures	\$390,546	\$0	\$390,546
	311 Gateway To College Total		\$390,546	\$6,313	\$396,859
	313 Street Academy	4 - Books & Supplies		\$25,501	\$25,501
		5 - Other Services and Operating Expenditures	\$787,453	\$186,359	\$973,812
	313 Street Academy Total		\$787,453	\$211,861	\$999,313
	330 Independent Study 9-12	1 - Certificated Salaries	\$917,210	\$220,308	\$1,137,518
		2 - Classified Salaries	\$135,603	\$34,149	\$169,753
		3 - Benefits	\$417,774	\$111,897	\$529,671
		4 - Books & Supplies	\$30,628	\$0	\$30,628
		5 - Other Services and Operating Expenditures	\$43,730	\$52,098	\$95,828
	330 Independent Study 9-12 Total		\$1,544,945	\$418,452	\$1,963,397
	333 Community Day School	1 - Certificated Salaries	\$294,691	\$28,093	\$322,785
		2 - Classified Salaries	\$137,683	\$4,513	\$142,195
		3 - Benefits	\$215,033	\$11,104	\$226,137
		4 - Books & Supplies	\$2,323	\$7,408	\$9,731
		5 - Other Services and Operating Expenditures	\$63,780	\$36,238	\$100,018
	333 Community Day School Total		\$713,510	\$87,356	\$800,866
	335 Life Academy	1 - Certificated Salaries	\$1,609,389	\$800,212	\$2,409,600
		2 - Classified Salaries	\$259,244	\$277,596	\$536,841
		3 - Benefits	\$803,182	\$485,162	\$1,288,343
		4 - Books & Supplies	\$99,163	\$127,672	\$226,835
		5 - Other Services and Operating Expenditures	\$126,024	\$510,912	\$636,936
		6 - Capital Outlay	\$39,193		\$39,193
	335 Life Academy Total		\$2,936,196	\$2,201,553	\$5,137,749
	338 Metwest	1 - Certificated Salaries	\$949,873	\$475,353	\$1,425,226
		2 - Classified Salaries	\$86,842	\$124,585	\$211,427
		3 - Benefits	\$452,377	\$280,969	\$733,347
		4 - Books & Supplies	\$8,782	\$10,376	\$19,158
		5 - Other Services and Operating Expenditures	\$121,942	\$219,099	\$341,040
	338 Metwest Total		\$1,619,816	\$1,110,382	\$2,730,199
	352 Rudsdale Continuation	1 - Certificated Salaries	\$1,329,294	\$201,679	\$1,530,973
		2 - Classified Salaries	\$162,927	\$35,681	\$198,608

Oakland Unified School District 2020-21 Unaudited Actuals by School Type, Site, and Object

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	352 Rudsdale Continuation	3 - Benefits	\$636,563	\$77,704	\$714,268
		4 - Books & Supplies	\$19,244	\$86,421	\$105,665
		5 - Other Services and Operating Expenditures	\$115,847	\$295,926	\$411,773
	352 Rudsdale Continuation Total		\$2,263,874	\$697,412	\$2,961,286
	353 Oakland International High Sch	1 - Certificated Salaries	\$1,672,279	\$704,290	\$2,376,569
		2 - Classified Salaries	\$332,149	\$341,361	\$673,510
		3 - Benefits	\$846,632	\$434,390	\$1,281,022
		4 - Books & Supplies	\$47,973	\$78,230	\$126,203
		5 - Other Services and Operating Expenditures	\$199,133	\$465,484	\$664,617
		7 - Other Outgo		\$5,357	\$5,357
	353 Oakland International High Sch Total		\$3,098,165	\$2,029,113	\$5,127,279
	400 Adult Education	1 - Certificated Salaries		\$41,152	\$41,152
		2 - Classified Salaries		\$6,886	\$6,886
		3 - Benefits		\$8,102	\$8,102
	400 Adult Education Total			\$56,140	\$56,140
High School Total			\$44,851,617	\$26,156,144	\$71,007,760
Grand Total			\$207,545,369	\$124,556,016	\$332,101,385

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
Central Office	905 Office Of Sr. Business Officer	2 - Classified Salaries	\$866,320	\$201,269	\$1,067,589
		3 - Benefits	\$343,528	\$72,652	\$416,180
		4 - Books & Supplies	\$18,094	\$33,011	\$51,105
		5 - Other Services and Operating Expenditures	\$113,478		\$113,478
	905 Office Of Sr. Business Officer Total		\$1,341,419	\$306,932	\$1,648,351
	906 Ombudsman	2 - Classified Salaries	\$94,957	\$3,328	\$98,285
		3 - Benefits	\$46,139	\$401	\$46,540
	906 Ombudsman Total		\$141,096	\$3,729	\$144,825
	907 Student Assignment	1 - Certificated Salaries	\$22,883		\$22,883
		2 - Classified Salaries	\$937,831	\$76,871	\$1,014,702
		3 - Benefits	\$504,018	\$37,535	\$541,554
		4 - Books & Supplies	\$1,473		\$1,473
		5 - Other Services and Operating Expenditures	\$24,029		\$24,029
	907 Student Assignment Total		\$1,490,234	\$114,407	\$1,604,641
	909 Academic Innovation	1 - Certificated Salaries	\$1,884,355	\$2,550,683	\$4,435,038
		2 - Classified Salaries	\$282,003	\$869,122	\$1,151,125
		3 - Benefits	\$770,633	\$1,273,692	\$2,044,325
		4 - Books & Supplies	\$0	\$3,264,254	\$3,264,254
		5 - Other Services and Operating Expenditures	\$43,907	\$629,178	\$673,084
		8 - Revenue	\$0	\$0	\$0
	909 Academic Innovation Total		\$2,980,898	\$8,586,928	\$11,567,826
	910 Early Childhood Development	1 - Certificated Salaries		\$152,592	\$152,592
		2 - Classified Salaries	\$256,383	\$841,030	\$1,097,413
		3 - Benefits	\$122,420	\$364,552	\$486,972
		4 - Books & Supplies		\$16,114	\$16,114
		5 - Other Services and Operating Expenditures		\$186,336	\$186,336
		7 - Other Outgo		\$21,116	\$21,116
	910 Early Childhood Development Total		\$378,803	\$1,581,740	\$1,960,543
	912 Linked Learning	1 - Certificated Salaries	\$220,405	\$1,273,069	\$1,493,474
		2 - Classified Salaries	\$838,242	\$2,154,791	\$2,993,033
		3 - Benefits	\$400,833	\$1,402,740	\$1,803,572
		4 - Books & Supplies	\$510	\$221,235	\$221,745
		5 - Other Services and Operating Expenditures	\$36,400	\$512,983	\$549,383
		7 - Other Outgo		\$36,801	\$36,801
		8 - Revenue		\$0	\$0
	912 Linked Learning Total		\$1,496,390	\$5,601,618	\$7,098,008
	913 Chief Of Operations	1 - Certificated Salaries	\$24,541		\$24,541
		2 - Classified Salaries		\$54,429	\$54,429
		3 - Benefits		\$13,176	\$13,176
		4 - Books & Supplies		\$2,226,605	\$2,226,605
		5 - Other Services and Operating Expenditures		\$292,170	\$292,170
		6 - Capital Outlay		\$72,874	\$72,874
		7 - Other Outgo		\$20,914	\$20,914
	913 Chief Of Operations Total			\$2,704,708	\$2,704,708
	915 Educator Effective	4 - Books & Supplies		\$0	\$0
	915 Educator Effective Total			\$0	\$0
	918 Facilities Planning	2 - Classified Salaries	\$623,492	\$87,755	\$711,247

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	918 Facilities Planning	3 - Benefits	\$79,535	\$10,611	\$90,145
		4 - Books & Supplies	\$35,306	\$0	\$35,306
		5 - Other Services and Operating Expenditures	\$4,391		\$4,391
		6 - Capital Outlay	\$14,676		\$14,676
	918 Facilities Planning Total		\$757,399	\$98,365	\$855,765
	921 Office Of Post Secondary Read	4 - Books & Supplies		\$0	\$0
	921 Office Of Post Secondary Read Total			\$0	\$0
	922 Comm. Schools & Student Servic	1 - Certificated Salaries	\$495,163	\$585,788	\$1,080,951
		2 - Classified Salaries	\$2,326,724	\$3,908,509	\$6,235,233
		3 - Benefits	\$1,469,422	\$1,967,789	\$3,437,211
		4 - Books & Supplies	\$11,853	\$164,276	\$176,129
		5 - Other Services and Operating Expenditures	-\$107,110	\$3,259,260	\$3,152,150
		6 - Capital Outlay		\$13,837	\$13,837
		7 - Other Outgo		\$286,303	\$286,303
	922 Comm. Schools & Student Servic Total		\$4,196,051	\$10,185,763	\$14,381,814
	923 Elementary Network 4	1 - Certificated Salaries	\$188,684	\$20,487	\$209,171
		2 - Classified Salaries	\$253,965	\$582,143	\$836,108
		3 - Benefits	\$156,643	\$297,621	\$454,264
		4 - Books & Supplies	\$0	\$34,391	\$34,391
		5 - Other Services and Operating Expenditures	\$5,000	\$135,973	\$140,973
		7 - Other Outgo		\$53,011	\$53,011
	923 Elementary Network 4 Total		\$604,292	\$1,123,626	\$1,727,918
	928 Opsr Counseling	1 - Certificated Salaries	\$2,882,653	\$76,556	\$2,959,209
		2 - Classified Salaries	\$127,261	\$14,013	\$141,273
		3 - Benefits	\$1,225,295	\$12,430	\$1,237,725
		4 - Books & Supplies	\$0	\$170,758	\$170,758
		5 - Other Services and Operating Expenditures	\$0	\$70,000	\$70,000
	928 Opsr Counseling Total		\$4,235,209	\$343,756	\$4,578,965
	929 Office Of Equity	1 - Certificated Salaries	\$362,920	\$192,362	\$555,281
		2 - Classified Salaries	\$1,042,585	\$754,035	\$1,796,620
		3 - Benefits	\$671,883	\$451,434	\$1,123,317
		4 - Books & Supplies	\$8,506	\$2,661	\$11,167
		5 - Other Services and Operating Expenditures	\$147,057	\$419,344	\$566,402
		7 - Other Outgo		\$4,829	\$4,829
	929 Office Of Equity Total		\$2,232,951	\$1,824,666	\$4,057,617
	933 Oakland Athletic League (oal)	1 - Certificated Salaries	\$98,324		\$98,324
		2 - Classified Salaries	\$594,112	\$14,430	\$608,542
		3 - Benefits	\$225,958	\$2,346	\$228,304
		4 - Books & Supplies	\$33,703	\$0	\$33,703
		5 - Other Services and Operating Expenditures	\$621,184		\$621,184
	933 Oakland Athletic League (oal) Total		\$1,573,280	\$16,776	\$1,590,056
	936 Accounting	2 - Classified Salaries	\$2,454,740	\$228,677	\$2,683,416
		3 - Benefits	\$964,424	\$70,088	\$1,034,512
		4 - Books & Supplies	\$46,708	\$60	\$46,768
		5 - Other Services and Operating Expenditures	\$120,972		\$120,972
	936 Accounting Total		\$3,586,844	\$298,825	\$3,885,668
	937 Summer Programs	1 - Certificated Salaries		\$2,391,834	\$2,391,834

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	937 Summer Programs	2 - Classified Salaries	\$37,135	\$234,562	\$271,696
		3 - Benefits	\$8,580	\$593,225	\$601,805
		4 - Books & Supplies	\$0	\$52,188	\$52,188
		5 - Other Services and Operating Expenditures	\$833	\$537,521	\$538,354
	937 Summer Programs Total		\$46,548	\$3,809,330	\$3,855,878
	940 Board Of Education	2 - Classified Salaries	\$790,575	\$11,794	\$802,369
		3 - Benefits	\$305,571	\$1,422	\$306,994
		4 - Books & Supplies	\$16,534	\$0	\$16,534
		5 - Other Services and Operating Expenditures	\$55,690		\$55,690
	940 Board Of Education Total		\$1,168,371	\$13,217	\$1,181,587
	941 Office Of The Superintendent	2 - Classified Salaries	\$584,867	\$193,061	\$777,927
		3 - Benefits	\$161,759	\$77,814	\$239,573
		4 - Books & Supplies	\$25,283	\$1,037	\$26,320
		5 - Other Services and Operating Expenditures	\$375,330	\$78,641	\$453,971
	941 Office Of The Superintendent Total		\$1,147,238	\$350,552	\$1,497,791
	942 Labor Relations	1 - Certificated Salaries	\$874,026		\$874,026
		2 - Classified Salaries	\$0	\$500	\$500
		3 - Benefits	\$144,426	\$60	\$144,487
		5 - Other Services and Operating Expenditures	\$0		\$0
	942 Labor Relations Total		\$1,018,452	\$560	\$1,019,013
	944 Human Resources Services, Supp	1 - Certificated Salaries	\$875,753	\$732,464	\$1,608,217
		2 - Classified Salaries	\$2,936,566	\$1,594,151	\$4,530,717
		3 - Benefits	\$1,432,913	\$814,536	\$2,247,449
		4 - Books & Supplies	\$17,387	\$439,007	\$456,393
		5 - Other Services and Operating Expenditures	\$247,635	\$452,609	\$700,244
		7 - Other Outgo		\$14,183	\$14,183
	944 Human Resources Services, Supp Total		\$5,510,253	\$4,046,949	\$9,557,203
	945 Office Of State Trustee	5 - Other Services and Operating Expenditures	\$86,400		\$86,400
	945 Office Of State Trustee Total		\$86,400		\$86,400
	946 Legal Counsel	1 - Certificated Salaries	\$496		\$496
		2 - Classified Salaries	\$1,164,713	\$141,590	\$1,306,303
		3 - Benefits	\$453,436	\$22,419	\$475,854
		4 - Books & Supplies	\$7,273		\$7,273
		5 - Other Services and Operating Expenditures	\$649,321	\$182,609	\$831,930
	946 Legal Counsel Total		\$2,275,238	\$346,618	\$2,621,856
	947 Charter Schools Office (admin)	2 - Classified Salaries	\$694,774	\$20,380	\$715,155
		3 - Benefits	\$246,198	\$2,856	\$249,054
		4 - Books & Supplies	\$1,532		\$1,532
		5 - Other Services and Operating Expenditures	\$224,583		\$224,583
		6 - Capital Outlay	\$21,655		\$21,655
	947 Charter Schools Office (admin) Total		\$1,188,743	\$23,236	\$1,211,980
	948 Research Assessment & Data	1 - Certificated Salaries	\$135,587		\$135,587
		2 - Classified Salaries	\$1,393,247	\$345,886	\$1,739,134
		3 - Benefits	\$606,521	\$156,759	\$763,280
		4 - Books & Supplies	\$18,189	\$0	\$18,189
		5 - Other Services and Operating Expenditures	\$15,204		\$15,204
	948 Research Assessment & Data Total		\$2,168,748	\$502,646	\$2,671,394

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	950 Strategic Resource Planning	1 - Certificated Salaries		\$51,455	\$51,455
		2 - Classified Salaries	\$124,848	\$1,050,943	\$1,175,791
		3 - Benefits	\$35,004	\$500,436	\$535,440
		4 - Books & Supplies	\$500	\$974	\$1,474
		5 - Other Services and Operating Expenditures	\$0	\$245	\$245
	950 Strategic Resource Planning Total		\$160,352	\$1,604,053	\$1,764,405
	951 Budget	5 - Other Services and Operating Expenditures		\$0	\$0
	951 Budget Total			\$0	\$0
	954 Eng Lang Lrn/multilingual Ach	1 - Certificated Salaries	\$314,421	\$736,201	\$1,050,622
		2 - Classified Salaries	\$100,405	\$554,962	\$655,367
		3 - Benefits	\$150,025	\$555,513	\$705,537
		4 - Books & Supplies	\$5,913	\$22,551	\$28,464
		5 - Other Services and Operating Expenditures	\$1,414	\$411,453	\$412,867
		7 - Other Outgo		\$1,874	\$1,874
	954 Eng Lang Lrn/multilingual Ach Total		\$572,178	\$2,282,553	\$2,854,731
	956 Continuous School Improvement	1 - Certificated Salaries	\$86,659	\$19,963	\$106,622
		2 - Classified Salaries	\$191,442	\$6,006	\$197,448
		3 - Benefits	\$87,767	\$12,685	\$100,452
		4 - Books & Supplies	\$1,000	\$0	\$1,000
		5 - Other Services and Operating Expenditures	\$6,877	\$0	\$6,877
	956 Continuous School Improvement Total		\$373,745	\$38,655	\$412,400
	958 Communications	2 - Classified Salaries	\$975,720	\$124,258	\$1,099,979
		3 - Benefits	\$464,739	\$50,999	\$515,737
		4 - Books & Supplies	\$353	\$446,918	\$447,271
		5 - Other Services and Operating Expenditures	\$62,586	\$3,491	\$66,077
	958 Communications Total		\$1,503,397	\$625,666	\$2,129,063
	959 Indian Education	5 - Other Services and Operating Expenditures		\$33,536	\$33,536
	959 Indian Education Total			\$33,536	\$33,536
	961 Pre K-5 Network 1	4 - Books & Supplies		\$775	\$775
	961 Pre K-5 Network 1 Total			\$775	\$775
	962 Pre-k-5 Network 2	1 - Certificated Salaries	\$188,035	\$4,763	\$192,798
		2 - Classified Salaries	\$237,983	\$9,639	\$247,622
		3 - Benefits	\$130,307	\$2,829	\$133,136
		4 - Books & Supplies	\$479	\$0	\$479
		5 - Other Services and Operating Expenditures	\$0	\$0	\$0
	962 Pre-k-5 Network 2 Total		\$556,802	\$17,232	\$574,034
	963 Pre-k-5 Network 3	1 - Certificated Salaries	\$188,181	\$4,846	\$193,027
		2 - Classified Salaries	\$186,278	\$6,212	\$192,490
		3 - Benefits	\$130,805	\$1,431	\$132,236
		4 - Books & Supplies	\$1,528	\$0	\$1,528
		5 - Other Services and Operating Expenditures	\$0	\$0	\$0
	963 Pre-k-5 Network 3 Total		\$506,793	\$12,489	\$519,282
	964 High School Network	1 - Certificated Salaries	\$1,087,217	\$426,611	\$1,513,827
		2 - Classified Salaries	\$30,803	\$0	\$30,803
		3 - Benefits	\$420,125	\$164,307	\$584,432
		4 - Books & Supplies	\$110,032	\$0	\$110,032
		5 - Other Services and Operating Expenditures	\$52,697	\$125,000	\$177,697

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
964 High School Network Total			\$1,700,875	\$715,918	\$2,416,792
965 Middle School Network		1 - Certificated Salaries	\$162,881	\$26,424	\$189,305
		2 - Classified Salaries	\$105,299	\$170,974	\$276,274
		3 - Benefits	\$107,407	\$78,176	\$185,583
		4 - Books & Supplies	\$1,176	\$3,039	\$4,215
		5 - Other Services and Operating Expenditures	\$0	\$24,997	\$24,997
965 Middle School Network Total			\$376,764	\$303,610	\$680,374
968 Health Services (nurses)		1 - Certificated Salaries	\$2,255,577	\$711,237	\$2,966,814
		2 - Classified Salaries	\$751,234	\$32,504	\$783,738
		3 - Benefits	\$1,258,422	\$273,291	\$1,531,713
		4 - Books & Supplies	\$1,849	\$0	\$1,849
		5 - Other Services and Operating Expenditures	-\$67,922		-\$67,922
968 Health Services (nurses) Total			\$4,199,161	\$1,017,032	\$5,216,193
975 Special Education		1 - Certificated Salaries	\$540,634	\$15,826,875	\$16,367,509
		2 - Classified Salaries	\$24,399	\$5,768,184	\$5,792,584
		3 - Benefits	\$272,896	\$9,685,741	\$9,958,637
		4 - Books & Supplies		\$2,724,583	\$2,724,583
		5 - Other Services and Operating Expenditures		\$30,762,593	\$30,762,593
		6 - Capital Outlay		\$235,980	\$235,980
		7 - Other Outgo	\$59,772	\$407,399	\$467,171
975 Special Education Total			\$897,701	\$65,411,355	\$66,309,056
979 Printing And Mail Services		4 - Books & Supplies	\$37,108	\$2,778	\$39,886
		5 - Other Services and Operating Expenditures	\$99,474		\$99,474
979 Printing And Mail Services Total			\$136,582	\$2,778	\$139,360
980 Chief Financial Officer		5 - Other Services and Operating Expenditures	\$50,000		\$50,000
980 Chief Financial Officer Total			\$50,000		\$50,000
983 Payroll		2 - Classified Salaries	\$737,268	\$22,592	\$759,860
		3 - Benefits	\$345,353	\$2,788	\$348,141
		4 - Books & Supplies	\$32,211		\$32,211
		5 - Other Services and Operating Expenditures	\$11,934		\$11,934
983 Payroll Total			\$1,126,766	\$25,380	\$1,152,146
986 Technology Services		2 - Classified Salaries	\$2,684,492	\$188,540	\$2,873,032
		3 - Benefits	\$1,355,929	\$57,248	\$1,413,177
		4 - Books & Supplies	\$1,089,306	\$13,895,936	\$14,985,242
		5 - Other Services and Operating Expenditures	\$230,200	\$756,132	\$986,332
		6 - Capital Outlay	\$50,481		\$50,481
986 Technology Services Total			\$5,410,407	\$14,897,857	\$20,308,264
987 Risk Management		2 - Classified Salaries	\$271,923	\$44,297	\$316,220
		3 - Benefits	\$52,314	\$5,054	\$57,368
		4 - Books & Supplies	\$16,968	\$0	\$16,968
		5 - Other Services and Operating Expenditures	\$624,575	\$0	\$624,575
987 Risk Management Total			\$965,779	\$49,351	\$1,015,131
988 Buildings & Grounds		2 - Classified Salaries	\$1,104,383	\$6,949,778	\$8,054,161
		3 - Benefits	\$469,940	\$3,770,887	\$4,240,828
		4 - Books & Supplies	\$0	\$4,009,264	\$4,009,264
		5 - Other Services and Operating Expenditures	\$89,467	\$3,464,052	\$3,553,519
		6 - Capital Outlay		\$200,830	\$200,830

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	988 Buildings & Grounds	#N/A	\$41,239		\$41,239
	988 Buildings & Grounds Total		\$1,705,030	\$18,394,812	\$20,099,842
	989 Custodial Services	2 - Classified Salaries	\$8,819,449	\$2,332,124	\$11,151,573
		3 - Benefits	\$5,631,267	\$1,399,142	\$7,030,409
		4 - Books & Supplies	\$455,205	\$0	\$455,205
		5 - Other Services and Operating Expenditures	-\$622,772		-\$622,772
		6 - Capital Outlay	\$7,817		\$7,817
	989 Custodial Services Total		\$14,290,965	\$3,731,266	\$18,022,231
	990 Procurement & Distribution	2 - Classified Salaries	\$365,837	\$55,994	\$421,831
		3 - Benefits	\$169,668	\$20,095	\$189,762
		4 - Books & Supplies	\$2,433	\$4,735	\$7,168
		5 - Other Services and Operating Expenditures	\$5,580		\$5,580
	990 Procurement & Distribution Total		\$543,518	\$80,823	\$624,341
	991 Food Services	2 - Classified Salaries	\$134,154	\$1,079,840	\$1,213,994
		3 - Benefits	\$16,059	\$569,817	\$585,876
		4 - Books & Supplies		\$58,566	\$58,566
		5 - Other Services and Operating Expenditures		\$441,088	\$441,088
		6 - Capital Outlay		\$155,232	\$155,232
	991 Food Services Total		\$150,213	\$2,304,543	\$2,454,756
	992 Warehouse Distribution	2 - Classified Salaries	\$462,979		\$462,979
		3 - Benefits	\$297,025		\$297,025
		4 - Books & Supplies	\$46,616		\$46,616
		5 - Other Services and Operating Expenditures	\$60,049		\$60,049
	992 Warehouse Distribution Total		\$866,669		\$866,669
	994 Ousd Police Department	2 - Classified Salaries	\$2,422,976	\$40,865	\$2,463,842
		3 - Benefits	\$1,399,765	\$13,235	\$1,413,000
		4 - Books & Supplies	\$31,393	\$2,174	\$33,567
		5 - Other Services and Operating Expenditures	\$209,217	\$14,709	\$223,926
	994 Ousd Police Department Total		\$4,063,351	\$70,983	\$4,134,334
	995 Transportation	2 - Classified Salaries	\$344,509	\$29,157	\$373,666
		3 - Benefits	\$158,038	\$9,790	\$167,828
		4 - Books & Supplies	\$0	-\$355	-\$355
		5 - Other Services and Operating Expenditures	\$6,046,822	\$2,231,775	\$8,278,597
		6 - Capital Outlay	\$160,000	\$293,548	\$453,548
	995 Transportation Total		\$6,709,369	\$2,563,915	\$9,273,284
	996 Budget Plug for Interims	1 - Certificated Salaries	\$0		\$0
		2 - Classified Salaries	\$0		\$0
		3 - Benefits	\$0		\$0
		4 - Books & Supplies	\$0		\$0
		5 - Other Services and Operating Expenditures	\$0		\$0
		6 - Capital Outlay	\$0		\$0
		7 - Other Outgo	\$0	\$1,250	\$1,250
	996 Budget Plug for Interims Total		\$0	\$1,250	\$1,250
	998 School Contingency Funds	1 - Certificated Salaries	\$2,308,216	\$62,872	\$2,371,088
		2 - Classified Salaries	\$167,540	\$13,962	\$181,501
		3 - Benefits	\$745,904	\$10,278	\$756,182
		4 - Books & Supplies	-\$624	\$53,314	\$52,691

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
Central Office	998 School Contingency Funds	5 - Other Services and Operating Expenditures	\$22	\$157,898	\$157,920
	998 School Contingency Funds Total		\$3,221,058	\$298,324	\$3,519,382
	999 Districtwide Expenses	1 - Certificated Salaries	\$307,022	\$8,000	\$315,022
		2 - Classified Salaries	\$81,334	\$0	\$81,334
		3 - Benefits	\$1,005,262	\$1,438	\$1,006,699
		4 - Books & Supplies	\$1,201	\$0	\$1,201
		5 - Other Services and Operating Expenditures	\$7,202,831	\$749,145	\$7,951,976
		7 - Other Outgo	\$4,925,636	\$5,052,207	\$9,977,843
		Contributions	\$0	\$0	\$0
	999 Districtwide Expenses Total		\$13,523,285	\$5,810,790	\$19,334,075
Central Office Total			\$103,235,619	\$162,179,891	\$265,415,511
Other	600 General Fund - Unrestricted	7 - Other Outgo		\$3,401,043	\$3,401,043
		8 - Revenue	\$0	\$0	\$0
		Contributions	\$0	\$0	\$0
	600 General Fund - Unrestricted Total		\$0	\$3,401,043	\$3,401,043
	601 General Fund - Restricted	3 - Benefits		\$20,223,193	\$20,223,193
		8 - Revenue	\$0	\$0	\$0
		Contributions	\$0	\$0	\$0
	601 General Fund - Restricted Total		\$0	\$20,223,193	\$20,223,193
	612 Child Development Fund	8 - Revenue		\$0	\$0
	612 Child Development Fund Total			\$0	\$0
	705 Bishop O'dowd High School	5 - Other Services and Operating Expenditures		\$91,186	\$91,186
	705 Bishop O'dowd High School Total			\$91,186	\$91,186
	707 College Preparatory	5 - Other Services and Operating Expenditures		\$0	\$0
	707 College Preparatory Total			\$0	\$0
	709 Cristo Rey DeLaSalle EastBay	4 - Books & Supplies		\$43,726	\$43,726
		5 - Other Services and Operating Expenditures		\$30,030	\$30,030
	709 Cristo Rey DeLaSalle EastBay Total			\$73,756	\$73,756
	710 Fred Finch Oakland Hills Acdmy	4 - Books & Supplies		\$0	\$0
		5 - Other Services and Operating Expenditures		\$0	\$0
	710 Fred Finch Oakland Hills Acdmy Total			\$0	\$0
	712 Head-royce	5 - Other Services and Operating Expenditures		\$14,938	\$14,938
	712 Head-royce Total			\$14,938	\$14,938
	713 Holy Names High School	5 - Other Services and Operating Expenditures		\$0	\$0
	713 Holy Names High School Total			\$0	\$0
	719 Northern Light	4 - Books & Supplies		\$0	\$0
		5 - Other Services and Operating Expenditures		\$0	\$0
	719 Northern Light Total			\$0	\$0
	720 Oakland Hebrew	4 - Books & Supplies		\$0	\$0
		5 - Other Services and Operating Expenditures		\$18,657	\$18,657
	720 Oakland Hebrew Total			\$18,657	\$18,657
	721 Park Day, Inc	4 - Books & Supplies		\$0	\$0
		5 - Other Services and Operating Expenditures		\$0	\$0
	721 Park Day, Inc Total			\$0	\$0
	722 Patten Academy	5 - Other Services and Operating Expenditures		\$0	\$0
	722 Patten Academy Total			\$0	\$0
	724 Redwood Day School	5 - Other Services and Operating Expenditures		\$0	\$0

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total	
			Unrestricted	Restricted		
724 Redwood Day School Total					\$0	\$0
	728 St. Anthony	4 - Books & Supplies		\$12,127	\$12,127	
		5 - Other Services and Operating Expenditures		\$63,063	\$63,063	
728 St. Anthony Total					\$75,190	\$75,190
	731 St. Elizabeth Elementary	4 - Books & Supplies		\$16,371	\$16,371	
		5 - Other Services and Operating Expenditures		\$131,879	\$131,879	
731 St. Elizabeth Elementary Total					\$148,250	\$148,250
	735 St. Leo The Great	4 - Books & Supplies		\$16,557	\$16,557	
		5 - Other Services and Operating Expenditures		\$46,000	\$46,000	
735 St. Leo The Great Total					\$62,557	\$62,557
	739 St. Theresa	4 - Books & Supplies		\$18,380	\$18,380	
		5 - Other Services and Operating Expenditures		\$1,275	\$1,275	
739 St. Theresa Total					\$19,655	\$19,655
	763 James Baldwin Academy (Seneca)	4 - Books & Supplies		\$0	\$0	
		5 - Other Services and Operating Expenditures		\$0	\$0	
763 James Baldwin Academy (Seneca) Total					\$0	\$0
	802 Arroyo Viejo	1 - Certificated Salaries		\$77,827	\$77,827	
		2 - Classified Salaries		\$8,903	\$8,903	
		3 - Benefits		\$43,817	\$43,817	
		4 - Books & Supplies		\$0	\$0	
802 Arroyo Viejo Total					\$130,548	\$130,548
	803 Burbank State Preschool Cdc	1 - Certificated Salaries		\$1,333,522	\$1,333,522	
		2 - Classified Salaries		\$952,385	\$952,385	
		3 - Benefits		\$1,218,589	\$1,218,589	
803 Burbank State Preschool Cdc Total					\$3,504,496	\$3,504,496
	805 Bella Vista Cdc	1 - Certificated Salaries		\$138,388	\$138,388	
		2 - Classified Salaries		\$10,921	\$10,921	
		3 - Benefits		\$79,204	\$79,204	
805 Bella Vista Cdc Total					\$228,513	\$228,513
	806 Brookfield Cdc	1 - Certificated Salaries		\$90,635	\$90,635	
		2 - Classified Salaries		\$2,245	\$2,245	
		3 - Benefits		\$39,175	\$39,175	
806 Brookfield Cdc Total					\$132,055	\$132,055
	807 Cox Cdc	1 - Certificated Salaries		\$2,800	\$2,800	
		2 - Classified Salaries		\$4,490	\$4,490	
		3 - Benefits		\$727	\$727	
807 Cox Cdc Total					\$8,017	\$8,017
	808 Garfield State Preschool Cdc	1 - Certificated Salaries		\$2,800	\$2,800	
		2 - Classified Salaries		\$2,219	\$2,219	
		3 - Benefits		\$622	\$622	
808 Garfield State Preschool Cdc Total					\$5,642	\$5,642
	809 International Cdc	1 - Certificated Salaries		\$205,503	\$205,503	
		2 - Classified Salaries		\$11,166	\$11,166	
		3 - Benefits		\$105,099	\$105,099	
809 International Cdc Total					\$321,768	\$321,768
	811 Emerson Cdc	1 - Certificated Salaries		\$95,208	\$95,208	
		2 - Classified Salaries		\$9,078	\$9,078	

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	811 Emerson Cdc	3 - Benefits		\$47,715	\$47,715
	811 Emerson Cdc Total			\$152,001	\$152,001
	815 Highland Cdc	1 - Certificated Salaries		\$68,200	\$68,200
		2 - Classified Salaries		\$11,011	\$11,011
		3 - Benefits		\$21,999	\$21,999
	815 Highland Cdc Total			\$101,209	\$101,209
	816 Howard Cdc	1 - Certificated Salaries		\$3,269	\$3,269
		2 - Classified Salaries		\$2,219	\$2,219
		3 - Benefits		\$1,012	\$1,012
	816 Howard Cdc Total			\$6,501	\$6,501
	817 Jefferson Cdc	1 - Certificated Salaries		\$158,814	\$158,814
		2 - Classified Salaries		\$8,838	\$8,838
		3 - Benefits		\$63,201	\$63,201
	817 Jefferson Cdc Total			\$230,854	\$230,854
	819 Centro Infantil De La Raza	1 - Certificated Salaries		\$188,298	\$188,298
		2 - Classified Salaries		\$10,955	\$10,955
		3 - Benefits		\$86,573	\$86,573
	819 Centro Infantil De La Raza Total			\$285,826	\$285,826
	820 Laurel Cdc	1 - Certificated Salaries		\$195,579	\$195,579
		2 - Classified Salaries		\$11,217	\$11,217
		3 - Benefits		\$83,794	\$83,794
	820 Laurel Cdc Total			\$290,591	\$290,591
	822 MI King, Jr Cdc	1 - Certificated Salaries		\$2,800	\$2,800
		2 - Classified Salaries		\$2,245	\$2,245
		3 - Benefits		\$626	\$626
	822 MI King, Jr Cdc Total			\$5,671	\$5,671
	823 Lockwood Cdc	1 - Certificated Salaries		\$205,690	\$205,690
		2 - Classified Salaries		\$8,951	\$8,951
		3 - Benefits		\$85,027	\$85,027
	823 Lockwood Cdc Total			\$299,668	\$299,668
	824 Yuk Yau Cdc	1 - Certificated Salaries		\$74,871	\$74,871
		2 - Classified Salaries		\$17,910	\$17,910
		3 - Benefits		\$27,480	\$27,480
	824 Yuk Yau Cdc Total			\$120,262	\$120,262
	825 Harriet Tubman Cdc	1 - Certificated Salaries		\$130,006	\$130,006
		2 - Classified Salaries		\$8,929	\$8,929
		3 - Benefits		\$56,225	\$56,225
	825 Harriet Tubman Cdc Total			\$195,160	\$195,160
	827 Lockwood Pre-k	1 - Certificated Salaries		\$54,828	\$54,828
		2 - Classified Salaries		\$2,245	\$2,245
		3 - Benefits		\$42,742	\$42,742
	827 Lockwood Pre-k Total			\$99,815	\$99,815
	829 Manzanita Cdc	1 - Certificated Salaries		\$168,617	\$168,617
		2 - Classified Salaries		\$10,955	\$10,955
		3 - Benefits		\$64,985	\$64,985
	829 Manzanita Cdc Total			\$244,557	\$244,557
	830 Place @ Prescott St Presch Cdc	1 - Certificated Salaries		\$61,090	\$61,090

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure Site Type	Site Code	Object Classification	Resource Type		Grand Total
			Unrestricted	Restricted	
	830 Place @ Prescott St Presch Cdc	2 - Classified Salaries		\$2,219	\$2,219
		3 - Benefits		\$29,966	\$29,966
	830 Place @ Prescott St Presch Cdc Total			\$93,275	\$93,275
	831 United Nations Early Childhood	1 - Certificated Salaries		\$170,328	\$170,328
		2 - Classified Salaries		\$33,315	\$33,315
		3 - Benefits		\$59,962	\$59,962
	831 United Nations Early Childhood Total			\$263,605	\$263,605
	838 Stonehurst Cdc	1 - Certificated Salaries		\$21,657	\$21,657
		2 - Classified Salaries		\$13,280	\$13,280
		3 - Benefits		\$10,883	\$10,883
	838 Stonehurst Cdc Total			\$45,820	\$45,820
	840 Hintil Kuu Ca	1 - Certificated Salaries		\$2,800	\$2,800
		2 - Classified Salaries		\$2,185	\$2,185
		3 - Benefits		\$444	\$444
	840 Hintil Kuu Ca Total			\$5,429	\$5,429
	860 Allendale Cdc	2 - Classified Salaries		\$2,193	\$2,193
		3 - Benefits		\$268	\$268
	860 Allendale Cdc Total			\$2,461	\$2,461
	861 Woodland Cdc	1 - Certificated Salaries		\$2,800	\$2,800
		2 - Classified Salaries		\$6,718	\$6,718
		3 - Benefits		\$1,173	\$1,173
	861 Woodland Cdc Total			\$10,691	\$10,691
	862 Fruitvale Pre-kindergarten	1 - Certificated Salaries		\$90,400	\$90,400
		2 - Classified Salaries		\$2,227	\$2,227
		3 - Benefits		\$39,274	\$39,274
	862 Fruitvale Pre-kindergarten Total			\$131,902	\$131,902
	863 Bridges Academy @ Melrose Prek	1 - Certificated Salaries		\$3,269	\$3,269
		2 - Classified Salaries		\$2,202	\$2,202
		3 - Benefits		\$1,010	\$1,010
	863 Bridges Academy @ Melrose Prek Total			\$6,481	\$6,481
	864 Sankofa State Preschool Cdc	1 - Certificated Salaries		\$2,000	\$2,000
		2 - Classified Salaries		\$4,490	\$4,490
		3 - Benefits		\$990	\$990
	864 Sankofa State Preschool Cdc Total			\$7,480	\$7,480
	901 Chief of Staff	2 - Classified Salaries	\$257,162	\$345,880	\$603,042
		3 - Benefits	\$94,454	\$119,436	\$213,890
		4 - Books & Supplies		\$5,898	\$5,898
		5 - Other Services and Operating Expenditures		\$109,500	\$109,500
	901 Chief of Staff Total		\$351,616	\$580,714	\$932,330
	902 Accounts Payable	2 - Classified Salaries	\$263,868	\$6,000	\$269,868
		3 - Benefits	\$142,241	\$724	\$142,965
		4 - Books & Supplies	\$18,558		\$18,558
		5 - Other Services and Operating Expenditures	\$58,038		\$58,038
	902 Accounts Payable Total		\$482,705	\$6,724	\$489,428
Other Total			\$834,320	\$31,646,158	\$32,480,478
Early Childhood	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$376,892	\$1,897,090	\$2,273,983
		2 - Classified Salaries	\$166,657	\$980,513	\$1,147,171

Oakland Unified School District 2020-21 Unaudited Actuals - Central Support Sites

Fund General Fund

Sum of Expenditure			Resource Type		Grand Total
Site Type	Site Code	Object Classification	Unrestricted	Restricted	
Early Childhood	903 Office Of Chief Academic Offic	3 - Benefits	\$144,346	\$626,728	\$771,073
		4 - Books & Supplies	\$1,730,535	\$1,078,088	\$2,808,622
		5 - Other Services and Operating Expenditures	\$97,304	\$1,439,559	\$1,536,862
		7 - Other Outgo		\$2,657	\$2,657
	903 Office Of Chief Academic Offic Total		\$2,515,734	\$6,024,635	\$8,540,368
Early Childhood Total			\$2,515,734	\$6,024,635	\$8,540,368
Grand Total			\$106,585,673	\$199,850,684	\$306,436,357

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure					
Resource Code	Program Code	Site Code	Object Classification	Total	
3210 Elem&Scdry Schl EmgncyRelief	1140 Summer Intervention	913 Chief Of Operations	2 - Classified Salaries	\$777	
			3 - Benefits	\$257	
		937 Summer Programs	1 - Certificated Salaries	\$1,109,344	
			2 - Classified Salaries	\$54,622	
			3 - Benefits	\$263,009	
	9000 Oth Programs / Local Goals	903 Office Of Chief Academic Offic	4 - Books & Supplies	\$13,741	
			5 - Other Services and Operating Expenditures	\$0	
			1 - Certificated Salaries	\$869,922	
			2 - Classified Salaries	\$520,325	
			3 - Benefits	\$320,577	
		909 Academic Innovation	4 - Books & Supplies	\$75,247	
			5 - Other Services and Operating Expenditures	\$647,415	
			5 - Other Services and Operating Expenditures	\$49,494	
			913 Chief Of Operations	2 - Classified Salaries	\$30,496
				3 - Benefits	\$4,031
		944 Human Resources Services, Supp	4 - Books & Supplies	\$334,831	
			5 - Other Services and Operating Expenditures	\$38,260	
			2 - Classified Salaries	\$0	
			3 - Benefits	\$0	
			5 - Other Services and Operating Expenditures	\$182,609	
		946 Legal Counsel	2 - Classified Salaries	\$26,512	
			3 - Benefits	\$15,306	
		948 Research Assessment & Data	2 - Classified Salaries	\$0	
			3 - Benefits	\$0	
		986 Technology Services	2 - Classified Salaries	\$0	
	3 - Benefits		\$0		
	4 - Books & Supplies		\$3,051,955		
	988 Buildings & Grounds	5 - Other Services and Operating Expenditures	\$345,228		
	989 Custodial Services	2 - Classified Salaries	\$0		
		3 - Benefits	\$0		
	995 Transportation	4 - Books & Supplies	-\$355		
		5 - Other Services and Operating Expenditures	\$695,838		
	999 Districtwide Expenses	7 - Other Outgo	\$534,292		
1011 Covid Tech Repair		913 Chief Of Operations	1 - Certificated Salaries	\$24,541	
		2 - Classified Salaries	\$0		
		3 - Benefits	\$5,947		
6350 Learning Loss Mitigation 1.0	903 Office Of Chief Academic Offic	5 - Other Services and Operating Expenditures	\$140,000		
		5 - Other Services and Operating Expenditures	\$18,983		
		2 - Classified Salaries	\$61,526		
	905 Office Of Sr. Business Officer	3 - Benefits	\$24,133		
		2 - Classified Salaries	\$78,035		
	909 Academic Innovation	3 - Benefits	\$25,372		
		4 - Books & Supplies	\$56,537		
	929 Office Of Equity	2 - Classified Salaries	\$50,151		
		3 - Benefits	\$22,203		
	944 Human Resources Services, Supp	2 - Classified Salaries	\$253,797		
		3 - Benefits	\$120,725		

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure							
Resource Code	Program Code	Site Code	Object Classification	Total			
	6350 Learning Loss Mitigation 1.0	950 Strategic Resource Planning	2 - Classified Salaries	\$15,093			
			3 - Benefits	\$2,663			
			5 - Other Services and Operating Expenditures	\$245			
		986 Technology Services		2 - Classified Salaries	\$83,775		
				3 - Benefits	\$32,701		
				2 - Classified Salaries	\$8,233		
		991 Food Services		3 - Benefits	\$4,612		
				5 - Other Services and Operating Expenditures	\$263,414		
				2 - Classified Salaries	\$54,698		
		1146 Summer Prog-district	937 Summer Programs	3 - Benefits	\$16,977		
				4851 Educ Deprived Nonpub Schls	705 Bishop O'dowd High School	5 - Other Services and Operating Expenditures	\$0
						709 Cristo Rey DeLaSalle EastBay	4 - Books & Supplies
	719 Northern Light	4 - Books & Supplies	\$0				
				720 Oakland Hebrew	5 - Other Services and Operating Expenditures	\$0	
728 St. Anthony				5 - Other Services and Operating Expenditures	\$28,200		
731 St. Elizabeth Elementary				5 - Other Services and Operating Expenditures	\$36,600		
735 St. Leo The Great				5 - Other Services and Operating Expenditures	\$0		
3212 ESSER II Elem & Sec Emerg Rel				9999 TempForCBO Only	903 Office Of Chief Academic Offic	4 - Books & Supplies	\$0
						7210 Indirect Cost	999 Districtwide Expenses
	6350 Learning Loss Mitigation 1.0	946 Legal Counsel	\$28,800				
	6250 SPRING 2020-2021 MOU's	101 Allendale	1 - Certificated Salaries	\$6,134			
			2 - Classified Salaries	\$5,651			
			3 - Benefits	\$691			
			102 Bella Vista	1 - Certificated Salaries	\$6,134		
				2 - Classified Salaries	\$5,474		
				3 - Benefits	\$2,010		
			103 Brookfield	2 - Classified Salaries	\$5,325		
				3 - Benefits	\$642		
				1 - Certificated Salaries	\$6,082		
			105 Burckhalter	3 - Benefits	\$1,339		
				1 - Certificated Salaries	\$6,134		
				3 - Benefits	\$1,350		
			106 Chabot	1 - Certificated Salaries	\$6,134		
				2 - Classified Salaries	\$5,320		
				3 - Benefits	\$1,992		
			107 East Oakland Pride	1 - Certificated Salaries	\$6,134		
				1 - Certificated Salaries	\$6,082		
				3 - Benefits	\$1,339		
			108 Cleveland	1 - Certificated Salaries	\$6,082		
				3 - Benefits	\$1,339		
				1 - Certificated Salaries	\$6,082		
		111 Crocker Highlands	3 - Benefits	\$1,339			
			1 - Certificated Salaries	\$7,098			
			3 - Benefits	\$855			
		112 Greenleaf Elementary	1 - Certificated Salaries	\$5,843			
			2 - Classified Salaries	\$5,651			
			3 - Benefits	\$1,386			
		114 Global Family School	1 - Certificated Salaries	\$5,843			
			2 - Classified Salaries	\$5,651			
			3 - Benefits	\$1,386			

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		115 Emerson	1 - Certificated Salaries	\$6,082
			2 - Classified Salaries	\$5,497
			3 - Benefits	\$2,002
		116 Franklin	1 - Certificated Salaries	\$11,605
			3 - Benefits	\$1,654
		117 Fruitvale	1 - Certificated Salaries	\$5,843
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$1,968
		118 Garfield	1 - Certificated Salaries	\$11,707
			3 - Benefits	\$1,677
		119 Glenview	1 - Certificated Salaries	\$5,983
			3 - Benefits	\$1,317
		121 La Escuelita	1 - Certificated Salaries	\$6,033
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$2,009
		122 Grass Valley	1 - Certificated Salaries	\$5,799
			3 - Benefits	\$340
		123 Futures Elementary	1 - Certificated Salaries	\$6,082
			2 - Classified Salaries	\$5,911
			3 - Benefits	\$2,052
		125 New Highland Academy	2 - Classified Salaries	\$5,651
			3 - Benefits	\$681
		127 Hillcrest	1 - Certificated Salaries	\$6,287
			3 - Benefits	\$1,384
		131 Laurel	1 - Certificated Salaries	\$6,134
			2 - Classified Salaries	\$5,104
			3 - Benefits	\$1,966
		133 Lincoln	1 - Certificated Salaries	\$11,869
			3 - Benefits	\$2,612
		136 Horace Mann	1 - Certificated Salaries	\$6,082
			3 - Benefits	\$1,339
		138 Markham	1 - Certificated Salaries	\$5,843
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$1,968
		142 Joaquin Miller	1 - Certificated Salaries	\$6,082
			3 - Benefits	\$1,339
		143 Montclair	1 - Certificated Salaries	\$5,843
			3 - Benefits	\$1,286
		144 Parker	1 - Certificated Salaries	\$6,287
			3 - Benefits	\$1,384
		145 Peralta	1 - Certificated Salaries	\$6,134
			3 - Benefits	\$1,350
		146 Piedmont Avenue	1 - Certificated Salaries	\$6,082
			3 - Benefits	\$1,339
		148 Redwood Heights	1 - Certificated Salaries	\$6,082

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		148 Redwood Heights	3 - Benefits	\$1,339
		149 Community United Elementary	1 - Certificated Salaries	\$5,652
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$1,925
		151 Sequoia	1 - Certificated Salaries	\$5,966
			3 - Benefits	\$719
		154 Madison Lower	1 - Certificated Salaries	\$11,609
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$2,344
		157 Thornhill	1 - Certificated Salaries	\$6,322
			3 - Benefits	\$1,392
		165 Acorn Woodland K-5	1 - Certificated Salaries	\$5,713
			3 - Benefits	\$1,257
		166 Howard	1 - Certificated Salaries	\$12,344
			3 - Benefits	\$2,717
		168 Carl Munck	1 - Certificated Salaries	\$6,082
			3 - Benefits	\$1,339
		170 Hoover	1 - Certificated Salaries	\$6,082
			3 - Benefits	\$1,339
		172 Fred T Korematsu Discovery Ac	1 - Certificated Salaries	\$6,082
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$2,020
		175 Manzanita Seed	1 - Certificated Salaries	\$6,112
			3 - Benefits	\$1,345
		177 Esperanza Academy	1 - Certificated Salaries	\$5,799
			3 - Benefits	\$1,276
		178 Bridges Academy @ Melrose	1 - Certificated Salaries	\$6,082
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$2,020
		179 Manzanita Community School	1 - Certificated Salaries	\$11,419
			3 - Benefits	\$2,513
		181 Encompass Small School	1 - Certificated Salaries	\$6,082
			3 - Benefits	\$1,339
		182 Martin Luther King Jr. K-3	1 - Certificated Salaries	\$6,082
			3 - Benefits	\$1,339
		183 Prescott	1 - Certificated Salaries	\$6,082
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$2,020
		186 International Community School	1 - Certificated Salaries	\$6,082
			3 - Benefits	\$1,339
		190 Think College Now	1 - Certificated Salaries	\$5,889
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$1,328
		192 Rise	1 - Certificated Salaries	\$6,082
			3 - Benefits	\$1,339

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		193 Reach Academy	1 - Certificated Salaries	\$6,134
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$2,032
		194 Sankofa United Elem	1 - Certificated Salaries	\$6,082
			2 - Classified Salaries	\$5,572
			3 - Benefits	\$2,011
		201 Claremont Middle	1 - Certificated Salaries	\$17,726
			2 - Classified Salaries	\$5,461
			3 - Benefits	\$4,560
		204 West Oakland Middle	1 - Certificated Salaries	\$11,955
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$3,313
		206 Bret Harte Middle	1 - Certificated Salaries	\$17,497
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$4,533
		210 Edna Brewer Middle	1 - Certificated Salaries	\$23,188
			2 - Classified Salaries	\$5,358
			3 - Benefits	\$4,847
		211 Montera Middle	1 - Certificated Salaries	\$17,890
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$4,619
		212 Roosevelt Middle	1 - Certificated Salaries	\$17,675
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$4,572
		213 Westlake Middle	1 - Certificated Salaries	\$6,033
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$2,009
		215 Madison Park Academy Upper	1 - Certificated Salaries	\$18,586
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$4,772
		219 Frick United Academy of Lang	1 - Certificated Salaries	\$17,352
			2 - Classified Salaries	\$11,236
			3 - Benefits	\$5,174
		228 United For Success Academy	1 - Certificated Salaries	\$11,955
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$3,313
		229 Elmhurst United	1 - Certificated Salaries	\$22,793
			3 - Benefits	\$4,140
		232 Coliseum College Prep Academy	1 - Certificated Salaries	\$18,211
			2 - Classified Salaries	\$11,657
			3 - Benefits	\$5,042
		235 Melrose Leadership Acad	1 - Certificated Salaries	\$11,500
			2 - Classified Salaries	\$5,100
			3 - Benefits	\$3,049
		236 Urban Promise Academy	1 - Certificated Salaries	\$17,606

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		236 Urban Promise Academy	3 - Benefits	\$2,373
		301 Castlemont High School	1 - Certificated Salaries	\$18,494
			2 - Classified Salaries	\$5,651
			3 - Benefits	\$4,752
		302 Fremont High School	1 - Certificated Salaries	\$25,303
			3 - Benefits	\$5,821
		303 McClymonds High School	1 - Certificated Salaries	\$12,652
			2 - Classified Salaries	\$11,826
			3 - Benefits	\$5,387
		304 Oakland High School	1 - Certificated Salaries	\$30,113
			3 - Benefits	\$3,682
		305 Oakland Tech High School	1 - Certificated Salaries	\$35,528
			3 - Benefits	\$6,904
		306 Skyline High School	1 - Certificated Salaries	\$29,837
			2 - Classified Salaries	\$5,625
			3 - Benefits	\$7,246
		309 Bunche Academy	1 - Certificated Salaries	\$6,123
			3 - Benefits	\$1,348
		310 Dewey High School	1 - Certificated Salaries	\$6,229
			2 - Classified Salaries	\$5,425
			3 - Benefits	\$2,025
		330 Independent Study 9-12	1 - Certificated Salaries	\$12,164
			3 - Benefits	\$2,677
		335 Life Academy	1 - Certificated Salaries	\$18,525
			3 - Benefits	\$3,496
		338 Metwest	1 - Certificated Salaries	\$7,715
			3 - Benefits	\$1,698
		352 Rudsdale Continuation	1 - Certificated Salaries	\$5,755
			3 - Benefits	\$1,267
		353 Oakland International High Sch	1 - Certificated Salaries	\$11,715
			2 - Classified Salaries	\$18,606
			3 - Benefits	\$6,181
		400 Adult Education	1 - Certificated Salaries	\$10,352
			3 - Benefits	\$2,278
		803 Burbank State Preschool Cdc	1 - Certificated Salaries	\$5,923
			3 - Benefits	\$1,304
		901 Chief of Staff	2 - Classified Salaries	\$15,649
			3 - Benefits	\$2,086
		903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$6,410
			2 - Classified Salaries	\$4,074
			3 - Benefits	\$1,902
		905 Office Of Sr. Business Officer	2 - Classified Salaries	\$31,082
			3 - Benefits	\$4,298
		906 Ombudsman	2 - Classified Salaries	\$3,328
			3 - Benefits	\$401

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		907 Student Assignment	2 - Classified Salaries	\$18,431
			3 - Benefits	\$3,438
		909 Academic Innovation	1 - Certificated Salaries	\$72,060
			2 - Classified Salaries	\$17,932
			3 - Benefits	\$19,200
		910 Early Childhood Development	1 - Certificated Salaries	\$40,144
			2 - Classified Salaries	\$21,572
			3 - Benefits	\$10,838
		912 Linked Learning	1 - Certificated Salaries	\$14,667
			2 - Classified Salaries	\$107,275
			3 - Benefits	\$22,189
		918 Facilities Planning	2 - Classified Salaries	\$80,079
			3 - Benefits	\$9,657
		922 Comm. Schools & Student Servic	1 - Certificated Salaries	\$22,488
			2 - Classified Salaries	\$145,908
			3 - Benefits	\$23,665
		923 Elementary Network 4	1 - Certificated Salaries	\$5,022
			2 - Classified Salaries	\$27,706
			3 - Benefits	\$6,301
		928 Opsr Counseling	1 - Certificated Salaries	\$6,212
			2 - Classified Salaries	\$12,013
			3 - Benefits	\$4,011
		929 Office Of Equity	1 - Certificated Salaries	\$6,212
			2 - Classified Salaries	\$20,966
			3 - Benefits	\$3,896
		933 Oakland Athletic League (oal)	2 - Classified Salaries	\$11,917
			3 - Benefits	\$2,035
		936 Accounting	2 - Classified Salaries	\$93,903
			3 - Benefits	\$11,954
		940 Board Of Education	2 - Classified Salaries	\$11,794
			3 - Benefits	\$1,422
		941 Office Of The Superintendent	2 - Classified Salaries	\$16,187
			3 - Benefits	\$2,663
		944 Human Resources Services, Supp	1 - Certificated Salaries	\$12,218
			2 - Classified Salaries	\$133,830
			3 - Benefits	\$21,846
		946 Legal Counsel	2 - Classified Salaries	\$37,439
			3 - Benefits	\$4,515
		947 Charter Schools Office (admin)	2 - Classified Salaries	\$18,380
			3 - Benefits	\$2,615
		948 Research Assessment & Data	2 - Classified Salaries	\$28,692
			3 - Benefits	\$3,460
		950 Strategic Resource Planning	2 - Classified Salaries	\$24,405
			3 - Benefits	\$3,572
		954 Eng Lang Lrn/multilingual Ach	1 - Certificated Salaries	\$10,860

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		954 Eng Lang Lrn/multilingual Ach	2 - Classified Salaries	\$17,551
			3 - Benefits	\$4,507
		956 Continuous School Improvement	2 - Classified Salaries	\$6,006
			3 - Benefits	\$1,322
		958 Communications	2 - Classified Salaries	\$12,973
			3 - Benefits	\$1,565
		962 Pre-k-5 Network 2	1 - Certificated Salaries	\$4,763
			2 - Classified Salaries	\$9,639
			3 - Benefits	\$2,829
		963 Pre-k-5 Network 3	1 - Certificated Salaries	\$4,846
			2 - Classified Salaries	\$6,212
			3 - Benefits	\$1,431
		964 High School Network	1 - Certificated Salaries	\$19,800
			3 - Benefits	\$4,358
		965 Middle School Network	1 - Certificated Salaries	\$4,683
			2 - Classified Salaries	\$15,277
			3 - Benefits	\$3,840
		968 Health Services (nurses)	2 - Classified Salaries	\$5,911
			3 - Benefits	\$713
		975 Special Education	1 - Certificated Salaries	\$40,561
			2 - Classified Salaries	\$5,911
			3 - Benefits	\$9,640
		983 Payroll	2 - Classified Salaries	\$4,726
			3 - Benefits	\$570
		986 Technology Services	2 - Classified Salaries	\$9,723
			3 - Benefits	\$1,173
		987 Risk Management	2 - Classified Salaries	\$42,297
			3 - Benefits	\$4,813
		988 Buildings & Grounds	2 - Classified Salaries	\$294,890
			3 - Benefits	\$35,357
		989 Custodial Services	2 - Classified Salaries	\$32,394
			3 - Benefits	\$3,907
		990 Procurement & Distribution	2 - Classified Salaries	\$6,322
			3 - Benefits	\$762
		991 Food Services	2 - Classified Salaries	\$78,333
			3 - Benefits	\$10,410
		994 Ousd Police Department	2 - Classified Salaries	\$2,000
			3 - Benefits	\$241
		995 Transportation	2 - Classified Salaries	\$10,298
			3 - Benefits	\$1,242
		998 School Contingency Funds	2 - Classified Salaries	\$5,819
			3 - Benefits	\$702
3215 Learning Loss Mitigation GEER	6350 Learning Loss Mitigation 1.0	903 Office Of Chief Academic Offic	2 - Classified Salaries	\$0
			3 - Benefits	\$0
		937 Summer Programs	1 - Certificated Salaries	\$1,007,540

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure						
Resource Code	Program Code	Site Code	Object Classification	Total		
	6350 Learning Loss Mitigation 1.0	937 Summer Programs	2 - Classified Salaries	\$93,754		
			3 - Benefits	\$251,551		
			5 - Other Services and Operating Expenditures	\$278,054		
		941 Office Of The Superintendent	2 - Classified Salaries	\$7,704		
			3 - Benefits	\$1,233		
			4 - Books & Supplies	\$1,037		
		950 Strategic Resource Planning	4 - Books & Supplies	\$0		
		954 Eng Lang Lmr/multilingual Ach	1 - Certificated Salaries	\$39,782		
			3 - Benefits	\$10,218		
		975 Special Education	1 - Certificated Salaries	\$0		
			3 - Benefits	\$0		
			4 - Books & Supplies	\$9,546		
		4851 Educ Deprived Nonpub Schls	999 Districtwide Expenses	705 Bishop O'dowd High School	5 - Other Services and Operating Expenditures	\$0
					709 Cristo Rey DeLaSalle EastBay	\$6,456
				719 Northern Light	4 - Books & Supplies	\$0
720 Oakland Hebrew	5 - Other Services and Operating Expenditures			\$0		
728 St. Anthony	5 - Other Services and Operating Expenditures			\$5,100		
731 St. Elizabeth Elementary	5 - Other Services and Operating Expenditures			\$6,600		
735 St. Leo The Great	5 - Other Services and Operating Expenditures			\$0		
3220 Learning Loss Mitigation Covid	0002 Unrest-supplemental			903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0
					3 - Benefits	\$0
					1 - Certificated Salaries	\$0
	0003 Unrest-concentration Support	903 Office Of Chief Academic Offic	3 - Benefits	\$0		
			1 - Certificated Salaries	\$0		
	0107 Call Budget	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0		
			3 - Benefits	\$0		
	1106 Instruction Discretionary Base	903 Office Of Chief Academic Offic	3 - Benefits	\$0		
	1110 General Education, K-12	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0		
			2 - Classified Salaries	\$297,600		
			3 - Benefits	\$38,855		
	1140 Summer Intervention	937 Summer Programs	1 - Certificated Salaries	\$187,404		
			2 - Classified Salaries	\$7,405		
			3 - Benefits	\$37,989		
			5 - Other Services and Operating Expenditures	\$600		
9795 Negotiations & Labor Relations	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0			
		3 - Benefits	\$0			
9000 Oth Programs / Local Goals	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$134,633			
		2 - Classified Salaries	\$77,578			
		3 - Benefits	\$47,087			
		4 - Books & Supplies	\$940,064			
		5 - Other Services and Operating Expenditures	\$272,355			
		986 Technology Services	4 - Books & Supplies	\$3,167		
5300 Spec Ed K-12	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0			
		3 - Benefits	\$0			

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
	5300 Spec Ed K-12	975 Special Education	1 - Certificated Salaries	\$333,702
			3 - Benefits	\$156,761
	5650 Spec Ed Other	975 Special Education	1 - Certificated Salaries	\$230,238
			3 - Benefits	\$81,694
	1910 Certificated Substitutes	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0
			3 - Benefits	\$0
	6351 RS3220 Transfer In 1.0	213 Westlake Middle	2 - Classified Salaries	\$34,219
			3 - Benefits	\$16,229
		901 Chief of Staff	2 - Classified Salaries	\$27,362
			3 - Benefits	\$12,510
		902 Accounts Payable	2 - Classified Salaries	\$0
			3 - Benefits	\$0
		903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$413,594
			2 - Classified Salaries	\$78,515
			3 - Benefits	\$114,421
			4 - Books & Supplies	\$60,580
			5 - Other Services and Operating Expenditures	\$336
		905 Office Of Sr. Business Officer	2 - Classified Salaries	\$42,193
			3 - Benefits	\$19,279
			4 - Books & Supplies	\$33,011
		909 Academic Innovation	2 - Classified Salaries	\$67,629
			3 - Benefits	\$23,221
			4 - Books & Supplies	\$1,474,064
			5 - Other Services and Operating Expenditures	\$4,475
		913 Chief Of Operations	2 - Classified Salaries	\$15,840
			3 - Benefits	\$2,106
			4 - Books & Supplies	\$54,914
		922 Comm. Schools & Student Servic	1 - Certificated Salaries	\$15,272
			2 - Classified Salaries	\$144,427
			3 - Benefits	\$71,104
		929 Office Of Equity	1 - Certificated Salaries	\$34,686
			2 - Classified Salaries	\$141,301
			3 - Benefits	\$90,833
		936 Accounting	2 - Classified Salaries	\$93,651
			3 - Benefits	\$36,168
		937 Summer Programs	4 - Books & Supplies	\$2,913
			5 - Other Services and Operating Expenditures	\$153,900
		944 Human Resources Services, Supp	1 - Certificated Salaries	\$82,986
			3 - Benefits	\$22,940
			4 - Books & Supplies	\$4,329
		5 - Other Services and Operating Expenditures	\$39,330	
	946 Legal Counsel	2 - Classified Salaries	\$0	
		3 - Benefits	\$0	
	948 Research Assessment & Data	2 - Classified Salaries	\$218,371	
		3 - Benefits	\$106,472	

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		950 Strategic Resource Planning	2 - Classified Salaries	\$63,199
			3 - Benefits	\$20,655
		954 Eng Lang Lrn/multilingual Ach	1 - Certificated Salaries	\$111,068
			3 - Benefits	\$41,125
		958 Communications	2 - Classified Salaries	\$84,927
			3 - Benefits	\$46,184
		965 Middle School Network	2 - Classified Salaries	\$0
			3 - Benefits	\$0
		968 Health Services (nurses)	1 - Certificated Salaries	\$0
			3 - Benefits	\$0
		975 Special Education	1 - Certificated Salaries	\$2,939,005
			2 - Classified Salaries	\$405,514
			3 - Benefits	\$1,410,878
		979 Printing And Mail Services	4 - Books & Supplies	\$2,778
		986 Technology Services	2 - Classified Salaries	\$10,435
			3 - Benefits	\$5,070
			4 - Books & Supplies	\$2,118
			5 - Other Services and Operating Expenditures	\$6,279
		988 Buildings & Grounds	5 - Other Services and Operating Expenditures	\$92,248
		989 Custodial Services	2 - Classified Salaries	\$84,379
			3 - Benefits	\$41,813
		990 Procurement & Distribution	2 - Classified Salaries	\$38,370
			3 - Benefits	\$17,969
	1690 Measure N	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0
			3 - Benefits	\$0
	6350 Learning Loss Mitigation 1.0	101 Allendale	5 - Other Services and Operating Expenditures	\$3,967
		102 Bella Vista	1 - Certificated Salaries	\$2,676
			3 - Benefits	\$638
			6 - Capital Outlay	\$5,966
		103 Brookfield	4 - Books & Supplies	\$0
		105 Burckhalter	4 - Books & Supplies	\$2,122
		106 Chabot	1 - Certificated Salaries	\$8,451
			3 - Benefits	\$1,991
			4 - Books & Supplies	\$0
		107 East Oakland Pride	4 - Books & Supplies	\$0
			5 - Other Services and Operating Expenditures	\$0
		108 Cleveland	1 - Certificated Salaries	\$578
			3 - Benefits	\$137
			4 - Books & Supplies	\$967
			5 - Other Services and Operating Expenditures	\$4,003
		111 Crocker Highlands	4 - Books & Supplies	\$3,241
		112 Greenleaf Elementary	4 - Books & Supplies	\$408
			5 - Other Services and Operating Expenditures	\$6,000
		114 Global Family School	4 - Books & Supplies	\$3,515
			5 - Other Services and Operating Expenditures	\$968

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		115 Emerson	1 - Certificated Salaries	\$1,463
			3 - Benefits	\$349
			4 - Books & Supplies	\$1,284
		116 Franklin	4 - Books & Supplies	\$6,414
		117 Fruitvale	4 - Books & Supplies	\$2,953
		118 Garfield	4 - Books & Supplies	\$5,793
		119 Glenview	1 - Certificated Salaries	\$4,081
			3 - Benefits	\$919
			4 - Books & Supplies	\$859
			5 - Other Services and Operating Expenditures	\$1,685
		121 La Escuelita	4 - Books & Supplies	\$4,603
		122 Grass Valley	4 - Books & Supplies	\$2,082
		123 Futures Elementary	4 - Books & Supplies	\$3,263
		125 New Highland Academy	4 - Books & Supplies	\$6,697
		127 Hillcrest	4 - Books & Supplies	\$4,310
		131 Laurel	1 - Certificated Salaries	\$4,620
			3 - Benefits	\$1,102
		133 Lincoln	1 - Certificated Salaries	\$1,894
			3 - Benefits	\$142
			4 - Books & Supplies	\$5,016
		136 Horace Mann	4 - Books & Supplies	\$2,691
		138 Markham	4 - Books & Supplies	\$3,170
		142 Joaquin Miller	4 - Books & Supplies	\$4,025
		143 Montclair	4 - Books & Supplies	\$6,172
		144 Parker	1 - Certificated Salaries	\$770
			3 - Benefits	\$183
			4 - Books & Supplies	\$1,647
		145 Peralta	4 - Books & Supplies	\$2,706
			5 - Other Services and Operating Expenditures	\$720
		146 Piedmont Avenue	4 - Books & Supplies	\$3,334
		148 Redwood Heights	1 - Certificated Salaries	\$2,812
			3 - Benefits	\$670
			4 - Books & Supplies	\$0
		149 Community United Elementary	4 - Books & Supplies	\$3,144
		151 Sequoia	4 - Books & Supplies	\$2,356
			5 - Other Services and Operating Expenditures	\$945
		154 Madison Lower	4 - Books & Supplies	\$2,615
		157 Thornhill	4 - Books & Supplies	\$3,683
		165 Acorn Woodland K-5	2 - Classified Salaries	\$356
			3 - Benefits	\$123
			5 - Other Services and Operating Expenditures	\$1,602
		166 Howard	1 - Certificated Salaries	\$2,695
			3 - Benefits	\$587
		168 Carl Munck	4 - Books & Supplies	\$2,301
		170 Hoover	4 - Books & Supplies	\$2,772

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General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		172 Fred T Korematsu Discovery Ac	4 - Books & Supplies	\$2,105
		175 Manzanita Seed	4 - Books & Supplies	\$3,100
		177 Esperanza Academy	4 - Books & Supplies	\$3,644
		178 Bridges Academy @ Melrose	4 - Books & Supplies	\$4,448
		179 Manzanita Community School	4 - Books & Supplies	\$5,823
			5 - Other Services and Operating Expenditures	\$880
		181 Encompass Small School	1 - Certificated Salaries	\$6,414
			3 - Benefits	\$1,528
		182 Martin Luther King Jr. K-3	4 - Books & Supplies	\$3,122
		183 Prescott	4 - Books & Supplies	\$4,100
		186 International Community School	1 - Certificated Salaries	\$2,156
			3 - Benefits	\$513
		190 Think College Now	4 - Books & Supplies	\$2,926
		192 Rise	4 - Books & Supplies	\$5,187
		193 Reach Academy	4 - Books & Supplies	\$4,053
		194 Sankofa United Elem	1 - Certificated Salaries	\$3,658
			3 - Benefits	\$872
			4 - Books & Supplies	\$321
		201 Claremont Middle	4 - Books & Supplies	\$635
			5 - Other Services and Operating Expenditures	\$1,568
		204 West Oakland Middle	4 - Books & Supplies	\$932
		206 Bret Harte Middle	1 - Certificated Salaries	\$6,734
			3 - Benefits	\$1,602
		210 Edna Brewer Middle	4 - Books & Supplies	\$8,165
		211 Montera Middle	1 - Certificated Salaries	\$5,544
			3 - Benefits	\$1,228
		212 Roosevelt Middle	4 - Books & Supplies	\$1,900
			5 - Other Services and Operating Expenditures	\$4,117
		213 Westlake Middle	5 - Other Services and Operating Expenditures	\$3,099
		215 Madison Park Academy Upper	1 - Certificated Salaries	\$7,334
			3 - Benefits	\$1,748
		219 Frick United Academy of Lang	4 - Books & Supplies	\$4,081
		228 United For Success Academy	1 - Certificated Salaries	\$2,941
			3 - Benefits	\$698
		229 Elmhurst United	2 - Classified Salaries	\$2,204
			3 - Benefits	\$537
			4 - Books & Supplies	\$2,908
			5 - Other Services and Operating Expenditures	\$1,615
		232 Coliseum College Prep Academy	1 - Certificated Salaries	\$8,008
			2 - Classified Salaries	\$3,130
			3 - Benefits	\$2,258
		235 Melrose Leadership Acad	1 - Certificated Salaries	\$6,468
			3 - Benefits	\$1,540
			4 - Books & Supplies	\$0
			5 - Other Services and Operating Expenditures	\$308

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General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		236 Urban Promise Academy	1 - Certificated Salaries	\$3,119
			3 - Benefits	\$743
		301 Castlemont High School	4 - Books & Supplies	\$4,103
		302 Fremont High School	4 - Books & Supplies	\$14,332
			5 - Other Services and Operating Expenditures	\$0
		303 McClymonds High School	4 - Books & Supplies	\$3,640
		304 Oakland High School	1 - Certificated Salaries	\$385
			3 - Benefits	\$92
			4 - Books & Supplies	\$16,122
		305 Oakland Tech High School	1 - Certificated Salaries	\$10,742
			3 - Benefits	\$2,558
			4 - Books & Supplies	\$6,078
		306 Skyline High School	4 - Books & Supplies	\$13,103
			5 - Other Services and Operating Expenditures	\$3,770
		309 Bunche Academy	4 - Books & Supplies	\$354
		310 Dewey High School	4 - Books & Supplies	\$2,439
		311 Gateway To College	4 - Books & Supplies	\$0
		313 Street Academy	4 - Books & Supplies	\$0
		330 Independent Study 9-12	2 - Classified Salaries	\$1,312
			3 - Benefits	\$354
			5 - Other Services and Operating Expenditures	\$0
		333 Community Day School	4 - Books & Supplies	\$219
		335 Life Academy	1 - Certificated Salaries	\$3,658
			3 - Benefits	\$871
			4 - Books & Supplies	\$3,896
		338 Metwest	4 - Books & Supplies	\$1,007
			5 - Other Services and Operating Expenditures	\$1,300
		352 Rudsdale Continuation	2 - Classified Salaries	\$3,964
			3 - Benefits	-\$23
		353 Oakland International High Sch	2 - Classified Salaries	\$6,325
			3 - Benefits	\$1,295
			4 - Books & Supplies	\$1,359
		901 Chief of Staff	4 - Books & Supplies	\$5,898
			5 - Other Services and Operating Expenditures	\$25,000
		903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$112,442
			3 - Benefits	\$23,528
			4 - Books & Supplies	\$2,197
			5 - Other Services and Operating Expenditures	\$202,245
		905 Office Of Sr. Business Officer	2 - Classified Salaries	\$66,468
			3 - Benefits	\$24,942
		909 Academic Innovation	2 - Classified Salaries	\$25,782
			3 - Benefits	\$9,384
			4 - Books & Supplies	\$165,569
			5 - Other Services and Operating Expenditures	\$13,622
		913 Chief Of Operations	2 - Classified Salaries	\$2,725

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General Fund COVID-19 Resources

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Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		913 Chief Of Operations	3 - Benefits	\$308
			4 - Books & Supplies	\$1,468,721
			5 - Other Services and Operating Expenditures	\$111,010
			6 - Capital Outlay	\$72,874
		922 Comm. Schools & Student Servic	5 - Other Services and Operating Expenditures	\$20,000
		929 Office Of Equity	2 - Classified Salaries	\$265,003
			3 - Benefits	\$145,626
			5 - Other Services and Operating Expenditures	\$200,000
		937 Summer Programs	5 - Other Services and Operating Expenditures	\$29,167
		941 Office Of The Superintendent	5 - Other Services and Operating Expenditures	\$60,000
		944 Human Resources Services, Supp	2 - Classified Salaries	\$235,937
			3 - Benefits	\$92,933
		946 Legal Counsel	2 - Classified Salaries	\$75,351
			3 - Benefits	\$14,442
		948 Research Assessment & Data	2 - Classified Salaries	\$0
			3 - Benefits	\$0
		975 Special Education	2 - Classified Salaries	\$77,318
			3 - Benefits	\$12,473
			4 - Books & Supplies	\$1,828,043
			5 - Other Services and Operating Expenditures	\$792,574
		986 Technology Services	2 - Classified Salaries	\$20,870
			3 - Benefits	\$10,362
			4 - Books & Supplies	\$10,838,655
			5 - Other Services and Operating Expenditures	\$28,900
		988 Buildings & Grounds	4 - Books & Supplies	\$2,350,217
			5 - Other Services and Operating Expenditures	\$12,897
		989 Custodial Services	2 - Classified Salaries	\$2,605
			3 - Benefits	\$391
		991 Food Services	2 - Classified Salaries	\$626,250
			3 - Benefits	\$513,297
			4 - Books & Supplies	\$58,566
			5 - Other Services and Operating Expenditures	\$23,196
			6 - Capital Outlay	\$0
		994 Ousd Police Department	2 - Classified Salaries	\$22,624
			3 - Benefits	\$10,998
		995 Transportation	2 - Classified Salaries	\$16,859
			3 - Benefits	\$8,494
			5 - Other Services and Operating Expenditures	\$0
			6 - Capital Outlay	\$0
	1146 Summer Prog-district	937 Summer Programs	1 - Certificated Salaries	\$52,058
			2 - Classified Salaries	\$3,582
			3 - Benefits	\$12,769
	3923 Meas N SJR Ohigh	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0
			3 - Benefits	\$0
	3907 9th Grade Academy	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0

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General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
3220 Learning Loss Mitigation Covid	3907 9th Grade Academy	903 Office Of Chief Academic Offic	3 - Benefits	\$0
	3924 Meas N Race, Policy Law	903 Office Of Chief Academic Offic	1 - Certificated Salaries	\$0
7420 Learning Loss Mitigation GF	9000 Oth Programs / Local Goals	999 Districtwide Expenses	3 - Benefits	\$0
		999 Districtwide Expenses	7 - Other Outgo	\$147,824
	6350 Learning Loss Mitigation 1.0	941 Office Of The Superintendent	5 - Other Services and Operating Expenditures	\$16,250
		944 Human Resources Services, Supp	1 - Certificated Salaries	\$116,351
			3 - Benefits	\$25,533
			4 - Books & Supplies	\$7,000
			5 - Other Services and Operating Expenditures	\$37,170
		948 Research Assessment & Data	2 - Classified Salaries	\$17,746
			3 - Benefits	\$12,290
		975 Special Education	5 - Other Services and Operating Expenditures	\$15,000
		986 Technology Services	5 - Other Services and Operating Expenditures	\$720,953
		991 Food Services	5 - Other Services and Operating Expenditures	\$154,478
			6 - Capital Outlay	\$155,232
		995 Transportation	5 - Other Services and Operating Expenditures	\$1,535,937
			6 - Capital Outlay	\$293,548
7422 In-Person Instruction (IPI)	7210 Indirect Cost	999 Districtwide Expenses	7 - Other Outgo	\$622,374
	1910 Certificated Substitutes	106 Chabot	1 - Certificated Salaries	\$801
			3 - Benefits	\$178
		107 East Oakland Pride	1 - Certificated Salaries	\$557
			3 - Benefits	\$101
		108 Cleveland	1 - Certificated Salaries	\$5,981
			3 - Benefits	\$1,117
		112 Greenleaf Elementary	1 - Certificated Salaries	\$1,310
			3 - Benefits	\$139
		114 Global Family School	1 - Certificated Salaries	\$1,435
			3 - Benefits	\$162
		115 Emerson	1 - Certificated Salaries	\$458
			3 - Benefits	\$35
		117 Fruitvale	1 - Certificated Salaries	\$1,316
			3 - Benefits	\$293
		118 Garfield	1 - Certificated Salaries	\$253
			3 - Benefits	\$29
		122 Grass Valley	1 - Certificated Salaries	\$1,198
			3 - Benefits	\$262
		123 Futures Elementary	1 - Certificated Salaries	\$2,753
			3 - Benefits	\$506
		125 New Highland Academy	1 - Certificated Salaries	\$1,091
			3 - Benefits	\$258
		127 Hillcrest	1 - Certificated Salaries	\$2,680
			3 - Benefits	\$314
		136 Horace Mann	1 - Certificated Salaries	\$1,358
			3 - Benefits	\$260
138 Markham		1 - Certificated Salaries	\$885	

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General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		138 Markham	3 - Benefits	\$199
		142 Joaquin Miller	1 - Certificated Salaries	\$572
			3 - Benefits	\$78
		143 Montclair	1 - Certificated Salaries	\$991
			3 - Benefits	\$147
		144 Parker	1 - Certificated Salaries	\$1,602
			3 - Benefits	\$352
		145 Peralta	1 - Certificated Salaries	\$57
			3 - Benefits	\$14
		148 Redwood Heights	1 - Certificated Salaries	\$57
			3 - Benefits	\$14
		149 Community United Elementary	1 - Certificated Salaries	\$57
			3 - Benefits	\$14
		151 Sequoia	1 - Certificated Salaries	\$801
			3 - Benefits	\$162
		154 Madison Lower	1 - Certificated Salaries	\$669
			3 - Benefits	\$75
		165 Acorn Woodland K-5	1 - Certificated Salaries	\$12,336
			3 - Benefits	\$1,798
		166 Howard	1 - Certificated Salaries	\$828
			3 - Benefits	\$119
		172 Fred T Korematsu Discovery Ac	1 - Certificated Salaries	\$1,129
			3 - Benefits	\$175
		175 Manzanita Seed	1 - Certificated Salaries	\$286
			3 - Benefits	\$68
		178 Bridges Academy @ Melrose	1 - Certificated Salaries	\$373
			3 - Benefits	\$87
		179 Manzanita Community School	1 - Certificated Salaries	\$614
			3 - Benefits	\$146
		183 Prescott	1 - Certificated Salaries	\$614
			3 - Benefits	\$146
		192 Rise	1 - Certificated Salaries	\$614
			3 - Benefits	\$96
		193 Reach Academy	1 - Certificated Salaries	\$3,927
			3 - Benefits	\$686
		210 Edna Brewer Middle	1 - Certificated Salaries	\$142
			3 - Benefits	\$16
		211 Montera Middle	1 - Certificated Salaries	\$507
			3 - Benefits	\$88
		213 Westlake Middle	1 - Certificated Salaries	\$400
			3 - Benefits	\$103
		215 Madison Park Academy Upper	1 - Certificated Salaries	\$1,142
			3 - Benefits	\$180
		228 United For Success Academy	1 - Certificated Salaries	\$229
			3 - Benefits	\$54

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Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		235 Melrose Leadership Acad	1 - Certificated Salaries	\$847
			3 - Benefits	\$191
		236 Urban Promise Academy	1 - Certificated Salaries	\$672
			3 - Benefits	\$78
		302 Fremont High School	1 - Certificated Salaries	\$2,201
			3 - Benefits	\$441
		304 Oakland High School	1 - Certificated Salaries	\$594
			3 - Benefits	\$141
		305 Oakland Tech High School	1 - Certificated Salaries	\$172
			3 - Benefits	\$41
		310 Dewey High School	1 - Certificated Salaries	\$1,030
			3 - Benefits	\$244
	6250 SPRING 2020-2021 MOU's	101 Allendale	1 - Certificated Salaries	\$70,460
			2 - Classified Salaries	\$18,958
			3 - Benefits	\$11,606
		102 Bella Vista	1 - Certificated Salaries	\$71,150
			2 - Classified Salaries	\$29,586
			3 - Benefits	\$15,539
		103 Brookfield	1 - Certificated Salaries	\$38,479
			2 - Classified Salaries	\$25,356
			3 - Benefits	\$8,063
		105 Burckhalter	1 - Certificated Salaries	\$42,614
			2 - Classified Salaries	\$18,969
			3 - Benefits	\$10,553
		106 Chabot	1 - Certificated Salaries	\$85,794
			2 - Classified Salaries	\$28,741
			3 - Benefits	\$19,600
		107 East Oakland Pride	1 - Certificated Salaries	\$44,224
			2 - Classified Salaries	\$13,791
			3 - Benefits	\$8,355
		108 Cleveland	1 - Certificated Salaries	\$46,044
			2 - Classified Salaries	\$11,503
			3 - Benefits	\$9,045
		111 Crocker Highlands	1 - Certificated Salaries	\$61,162
			2 - Classified Salaries	\$17,959
			3 - Benefits	\$10,343
		112 Greenleaf Elementary	1 - Certificated Salaries	\$87,277
			2 - Classified Salaries	\$19,893
			3 - Benefits	\$13,413
		114 Global Family School	1 - Certificated Salaries	\$61,924
			2 - Classified Salaries	\$9,255
			3 - Benefits	\$9,438
		115 Emerson	1 - Certificated Salaries	\$60,315
			2 - Classified Salaries	\$37,769
			3 - Benefits	\$12,073

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General Fund COVID-19 Resources

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Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		116 Franklin	1 - Certificated Salaries	\$72,986
			2 - Classified Salaries	\$25,616
			3 - Benefits	\$16,234
		117 Fruitvale	1 - Certificated Salaries	\$41,860
			2 - Classified Salaries	\$26,808
			3 - Benefits	\$10,807
		118 Garfield	1 - Certificated Salaries	\$89,089
			2 - Classified Salaries	\$38,602
			3 - Benefits	\$15,550
		119 Glenview	1 - Certificated Salaries	\$63,573
			2 - Classified Salaries	\$17,429
			3 - Benefits	\$11,785
		121 La Escuelita	1 - Certificated Salaries	\$51,884
			2 - Classified Salaries	\$11,194
			3 - Benefits	\$8,387
		122 Grass Valley	1 - Certificated Salaries	\$46,190
			2 - Classified Salaries	\$31,778
			3 - Benefits	\$10,720
		123 Futures Elementary	1 - Certificated Salaries	\$48,026
			2 - Classified Salaries	\$13,746
			3 - Benefits	\$6,614
		125 New Highland Academy	1 - Certificated Salaries	\$44,480
			2 - Classified Salaries	\$11,229
			3 - Benefits	\$7,059
		127 Hillcrest	1 - Certificated Salaries	\$46,019
			2 - Classified Salaries	\$11,007
			3 - Benefits	\$7,628
		131 Laurel	1 - Certificated Salaries	\$62,302
			2 - Classified Salaries	\$12,803
			3 - Benefits	\$10,498
		133 Lincoln	1 - Certificated Salaries	\$86,093
			2 - Classified Salaries	\$15,609
			3 - Benefits	\$15,184
		136 Horace Mann	1 - Certificated Salaries	\$34,892
			2 - Classified Salaries	\$8,780
			3 - Benefits	\$5,844
		138 Markham	1 - Certificated Salaries	\$44,904
			2 - Classified Salaries	\$16,130
			3 - Benefits	\$8,467
		142 Joaquin Miller	1 - Certificated Salaries	\$52,625
			2 - Classified Salaries	\$18,000
			3 - Benefits	\$11,731
		143 Montclair	1 - Certificated Salaries	\$75,529
			2 - Classified Salaries	\$23,061
			3 - Benefits	\$15,768

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Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		144 Parker	1 - Certificated Salaries	\$45,423
			2 - Classified Salaries	\$13,474
			3 - Benefits	\$8,370
		145 Peralta	1 - Certificated Salaries	\$35,877
			2 - Classified Salaries	\$11,119
			3 - Benefits	\$5,835
		146 Piedmont Avenue	1 - Certificated Salaries	\$44,692
			2 - Classified Salaries	\$22,918
			3 - Benefits	\$8,568
		148 Redwood Heights	1 - Certificated Salaries	\$52,944
			2 - Classified Salaries	\$15,358
			3 - Benefits	\$11,338
		149 Community United Elementary	1 - Certificated Salaries	\$48,326
			2 - Classified Salaries	\$15,285
			3 - Benefits	\$8,114
		151 Sequoia	1 - Certificated Salaries	\$66,017
			2 - Classified Salaries	\$16,898
			3 - Benefits	\$14,193
		154 Madison Lower	1 - Certificated Salaries	\$38,496
			2 - Classified Salaries	\$10,923
			3 - Benefits	\$6,024
		157 Thornhill	1 - Certificated Salaries	\$53,597
			2 - Classified Salaries	\$8,376
			3 - Benefits	\$9,612
		165 Acorn Woodland K-5	1 - Certificated Salaries	\$43,381
			2 - Classified Salaries	\$16,914
			3 - Benefits	\$7,536
		166 Howard	1 - Certificated Salaries	\$52,313
			2 - Classified Salaries	\$50,616
			3 - Benefits	\$14,198
		168 Carl Munck	1 - Certificated Salaries	\$34,119
			2 - Classified Salaries	\$22,611
			3 - Benefits	\$6,958
		170 Hoover	1 - Certificated Salaries	\$47,448
			2 - Classified Salaries	\$10,853
			3 - Benefits	\$7,486
		172 Fred T Korematsu Discovery Ac	1 - Certificated Salaries	\$25,419
			2 - Classified Salaries	\$10,945
			3 - Benefits	\$4,101
		175 Manzanita Seed	1 - Certificated Salaries	\$56,176
			2 - Classified Salaries	\$11,429
			3 - Benefits	\$9,143
		177 Esperanza Academy	1 - Certificated Salaries	\$49,316
			2 - Classified Salaries	\$10,982
			3 - Benefits	\$7,792

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Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		178 Bridges Academy @ Melrose	1 - Certificated Salaries	\$53,553
			2 - Classified Salaries	\$14,750
			3 - Benefits	\$9,684
		179 Manzanita Community School	1 - Certificated Salaries	\$53,219
			2 - Classified Salaries	\$15,634
			3 - Benefits	\$9,329
		181 Encompass Small School	1 - Certificated Salaries	\$46,091
			2 - Classified Salaries	\$18,418
			3 - Benefits	\$8,932
		182 Martin Luther King Jr. K-3	1 - Certificated Salaries	\$77,156
			2 - Classified Salaries	\$24,933
			3 - Benefits	\$13,495
		183 Prescott	1 - Certificated Salaries	\$21,493
			2 - Classified Salaries	\$9,284
			3 - Benefits	\$5,177
		186 International Community School	1 - Certificated Salaries	\$44,026
			2 - Classified Salaries	\$11,558
			3 - Benefits	\$9,354
		190 Think College Now	1 - Certificated Salaries	\$45,590
			2 - Classified Salaries	\$6,846
			3 - Benefits	\$6,564
		192 Rise	1 - Certificated Salaries	\$24,600
			2 - Classified Salaries	\$4,405
			3 - Benefits	\$4,347
		193 Reach Academy	1 - Certificated Salaries	\$50,853
			2 - Classified Salaries	\$9,144
			3 - Benefits	\$6,865
		194 Sankofa United Elem	1 - Certificated Salaries	\$48,725
			2 - Classified Salaries	\$19,078
			3 - Benefits	\$10,040
		201 Claremont Middle	1 - Certificated Salaries	\$63,889
			2 - Classified Salaries	\$30,698
			3 - Benefits	\$11,109
		204 West Oakland Middle	1 - Certificated Salaries	\$40,285
			2 - Classified Salaries	\$13,190
			3 - Benefits	\$5,509
		206 Bret Harte Middle	1 - Certificated Salaries	\$105,687
			2 - Classified Salaries	\$34,039
			3 - Benefits	\$18,662
		210 Edna Brewer Middle	1 - Certificated Salaries	\$101,655
			2 - Classified Salaries	\$37,342
			3 - Benefits	\$17,235
		211 Montera Middle	1 - Certificated Salaries	\$87,946
			2 - Classified Salaries	\$39,504
			3 - Benefits	\$15,911

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		212 Roosevelt Middle	1 - Certificated Salaries	\$100,231
			2 - Classified Salaries	\$24,617
			3 - Benefits	\$13,656
		213 Westlake Middle	1 - Certificated Salaries	\$54,626
			2 - Classified Salaries	\$21,199
			3 - Benefits	\$8,630
		215 Madison Park Academy Upper	1 - Certificated Salaries	\$103,172
			2 - Classified Salaries	\$25,640
			3 - Benefits	\$13,772
		219 Frick United Academy of Lang	1 - Certificated Salaries	\$55,919
			2 - Classified Salaries	\$20,203
			3 - Benefits	\$7,944
		228 United For Success Academy	1 - Certificated Salaries	\$67,198
			2 - Classified Salaries	\$19,811
			3 - Benefits	\$12,681
		229 Elmhurst United	1 - Certificated Salaries	\$101,051
			2 - Classified Salaries	\$38,084
			3 - Benefits	\$15,763
		232 Coliseum College Prep Academy	1 - Certificated Salaries	\$101,567
			2 - Classified Salaries	\$50,329
			3 - Benefits	\$19,228
		235 Melrose Leadership Acad	1 - Certificated Salaries	\$98,120
			2 - Classified Salaries	\$17,351
			3 - Benefits	\$14,081
		236 Urban Promise Academy	1 - Certificated Salaries	\$57,617
			2 - Classified Salaries	\$14,817
			3 - Benefits	\$9,764
		301 Castlemont High School	1 - Certificated Salaries	\$108,131
			2 - Classified Salaries	\$41,951
			3 - Benefits	\$18,447
		302 Fremont High School	1 - Certificated Salaries	\$139,806
			2 - Classified Salaries	\$34,078
			3 - Benefits	\$22,035
		303 McClymonds High School	1 - Certificated Salaries	\$55,991
			2 - Classified Salaries	\$21,403
			3 - Benefits	\$10,115
		304 Oakland High School	1 - Certificated Salaries	\$210,411
			2 - Classified Salaries	\$74,908
			3 - Benefits	\$36,705
		305 Oakland Tech High School	1 - Certificated Salaries	\$243,473
			2 - Classified Salaries	\$76,548
			3 - Benefits	\$46,857
		306 Skyline High School	1 - Certificated Salaries	\$213,129
			2 - Classified Salaries	\$87,480
			3 - Benefits	\$39,450

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		309 Bunche Academy	1 - Certificated Salaries	\$18,653
			2 - Classified Salaries	\$5,122
			3 - Benefits	\$2,776
		310 Dewey High School	1 - Certificated Salaries	\$31,758
			2 - Classified Salaries	\$4,339
			3 - Benefits	\$5,004
		330 Independent Study 9-12	1 - Certificated Salaries	\$24,808
			2 - Classified Salaries	\$6,914
			3 - Benefits	\$5,312
		333 Community Day School	1 - Certificated Salaries	\$8,800
			2 - Classified Salaries	\$4,513
			3 - Benefits	\$1,603
		335 Life Academy	1 - Certificated Salaries	\$74,707
			2 - Classified Salaries	\$26,391
			3 - Benefits	\$13,472
		338 Metwest	1 - Certificated Salaries	\$32,326
			2 - Classified Salaries	\$11,360
			3 - Benefits	\$4,795
		352 Rudsdale Continuation	1 - Certificated Salaries	\$43,526
			2 - Classified Salaries	\$6,828
			3 - Benefits	\$7,671
		353 Oakland International High Sch	1 - Certificated Salaries	\$62,816
			2 - Classified Salaries	\$18,852
			3 - Benefits	\$10,898
		400 Adult Education	1 - Certificated Salaries	\$30,800
			2 - Classified Salaries	\$6,886
			3 - Benefits	\$5,823
		802 Arroyo Viejo	1 - Certificated Salaries	\$7,909
			2 - Classified Salaries	\$8,903
			3 - Benefits	\$2,426
		803 Burbank State Preschool Cdc	1 - Certificated Salaries	\$62,667
			2 - Classified Salaries	\$51,013
			3 - Benefits	\$13,751
		805 Bella Vista Cdc	1 - Certificated Salaries	\$8,800
			2 - Classified Salaries	\$10,921
			3 - Benefits	\$2,884
		806 Brookfield Cdc	1 - Certificated Salaries	\$3,035
			2 - Classified Salaries	\$2,245
			3 - Benefits	\$960
		807 Cox Cdc	1 - Certificated Salaries	\$2,800
			2 - Classified Salaries	\$4,490
			3 - Benefits	\$727
		808 Garfield State Preschool Cdc	1 - Certificated Salaries	\$2,800
			2 - Classified Salaries	\$2,219
			3 - Benefits	\$622

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		809 International Cdc	1 - Certificated Salaries	\$8,400
			2 - Classified Salaries	\$11,166
			3 - Benefits	\$2,975
		811 Emerson Cdc	1 - Certificated Salaries	\$5,600
			2 - Classified Salaries	\$9,078
			3 - Benefits	\$1,878
		815 Highland Cdc	1 - Certificated Salaries	\$6,386
			2 - Classified Salaries	\$11,011
			3 - Benefits	\$1,885
		816 Howard Cdc	1 - Certificated Salaries	\$3,269
			2 - Classified Salaries	\$2,219
			3 - Benefits	\$1,012
		817 Jefferson Cdc	1 - Certificated Salaries	\$9,053
			2 - Classified Salaries	\$8,838
			3 - Benefits	\$2,821
		819 Centro Infantil De La Raza	1 - Certificated Salaries	\$7,600
			2 - Classified Salaries	\$10,955
			3 - Benefits	\$2,261
		820 Laurel Cdc	1 - Certificated Salaries	\$10,500
			2 - Classified Salaries	\$11,217
			3 - Benefits	\$3,274
		822 ML King, Jr Cdc	1 - Certificated Salaries	\$2,800
			2 - Classified Salaries	\$2,245
			3 - Benefits	\$626
		823 Lockwood Cdc	1 - Certificated Salaries	\$8,635
			2 - Classified Salaries	\$8,951
			3 - Benefits	\$2,543
		824 Yuk Yau Cdc	1 - Certificated Salaries	\$10,723
			2 - Classified Salaries	\$17,910
			3 - Benefits	\$3,943
		825 Harriet Tubman Cdc	1 - Certificated Salaries	\$8,400
			2 - Classified Salaries	\$8,929
			3 - Benefits	\$2,111
		827 Lockwood Pre-k	1 - Certificated Salaries	\$2,935
			2 - Classified Salaries	\$2,245
			3 - Benefits	\$644
		829 Manzanita Cdc	1 - Certificated Salaries	\$10,602
			2 - Classified Salaries	\$10,955
			3 - Benefits	\$2,988
		830 Place @ Prescott St Presch Cdc	1 - Certificated Salaries	\$2,165
			2 - Classified Salaries	\$2,219
			3 - Benefits	\$535
		831 United Nations Early Childhood	1 - Certificated Salaries	\$21,485
			2 - Classified Salaries	\$33,315
			3 - Benefits	\$7,403

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		838 Stonehurst Cdc	1 - Certificated Salaries	\$7,600
			2 - Classified Salaries	\$13,280
			3 - Benefits	\$2,999
		840 Hintil Kuu Ca	1 - Certificated Salaries	\$2,800
			2 - Classified Salaries	\$2,185
			3 - Benefits	\$444
		860 Allendale Cdc	2 - Classified Salaries	\$2,193
			3 - Benefits	\$268
		861 Woodland Cdc	1 - Certificated Salaries	\$2,800
			2 - Classified Salaries	\$6,718
			3 - Benefits	\$1,173
		862 Fruitvale Pre-kindergarten	1 - Certificated Salaries	\$2,800
			2 - Classified Salaries	\$2,227
			3 - Benefits	\$623
		863 Bridges Academy @ Melrose Prek	1 - Certificated Salaries	\$3,269
			2 - Classified Salaries	\$2,202
			3 - Benefits	\$1,010
		864 Sankofa State Preschool Cdc	1 - Certificated Salaries	\$2,000
			2 - Classified Salaries	\$4,490
			3 - Benefits	\$990
		902 Accounts Payable	2 - Classified Salaries	\$6,000
			3 - Benefits	\$724
		903 Office Of Chief Academic Offic	2 - Classified Salaries	\$2,422
			3 - Benefits	\$299
		907 Student Assignment	2 - Classified Salaries	\$16,000
			3 - Benefits	\$1,930
		909 Academic Innovation	1 - Certificated Salaries	\$55,600
			2 - Classified Salaries	\$108,786
			3 - Benefits	\$21,440
		910 Early Childhood Development	1 - Certificated Salaries	\$11,542
			2 - Classified Salaries	\$122,325
			3 - Benefits	\$15,865
		912 Linked Learning	1 - Certificated Salaries	\$6,000
			2 - Classified Salaries	\$21,025
			3 - Benefits	\$3,227
		918 Facilities Planning	2 - Classified Salaries	\$7,676
			3 - Benefits	\$953
		922 Comm. Schools & Student Servic	1 - Certificated Salaries	\$12,800
			2 - Classified Salaries	\$151,991
			3 - Benefits	\$20,753
		923 Elementary Network 4	2 - Classified Salaries	\$4,000
			3 - Benefits	\$482
		928 Opsr Counseling	1 - Certificated Salaries	\$70,343
			2 - Classified Salaries	\$2,000
			3 - Benefits	\$8,418

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure				
Resource Code	Program Code	Site Code	Object Classification	Total
		929 Office Of Equity	1 - Certificated Salaries	\$16,986
			2 - Classified Salaries	\$26,736
			3 - Benefits	\$4,714
		933 Oakland Athletic League (oal)	2 - Classified Salaries	\$2,513
			3 - Benefits	\$311
		936 Accounting	2 - Classified Salaries	\$2,000
			3 - Benefits	\$241
		937 Summer Programs	2 - Classified Salaries	\$500
			3 - Benefits	\$29
		942 Labor Relations	2 - Classified Salaries	\$500
			3 - Benefits	\$60
		944 Human Resources Services, Supp	1 - Certificated Salaries	\$4,000
			2 - Classified Salaries	\$2,000
			3 - Benefits	\$799
		947 Charter Schools Office (admin)	2 - Classified Salaries	\$2,000
			3 - Benefits	\$241
		948 Research Assessment & Data	2 - Classified Salaries	\$14,000
			3 - Benefits	\$1,887
		950 Strategic Resource Planning	1 - Certificated Salaries	\$2,000
			2 - Classified Salaries	\$10,000
			3 - Benefits	\$1,323
		954 Eng Lang Lmr/multilingual Ach	1 - Certificated Salaries	\$14,000
			2 - Classified Salaries	\$14,000
			3 - Benefits	\$4,000
		958 Communications	2 - Classified Salaries	\$26,358
			3 - Benefits	\$3,250
		964 High School Network	1 - Certificated Salaries	\$22,400
			3 - Benefits	\$4,647
		968 Health Services (nurses)	1 - Certificated Salaries	\$57,600
			2 - Classified Salaries	\$26,593
			3 - Benefits	\$9,695
		975 Special Education	1 - Certificated Salaries	\$403,908
			2 - Classified Salaries	\$171,445
			3 - Benefits	\$82,459
		983 Payroll	2 - Classified Salaries	\$17,866
			3 - Benefits	\$2,218
		986 Technology Services	2 - Classified Salaries	\$63,737
			3 - Benefits	\$7,943
		987 Risk Management	2 - Classified Salaries	\$2,000
			3 - Benefits	\$241
		988 Buildings & Grounds	2 - Classified Salaries	\$7,935
			3 - Benefits	\$989
		989 Custodial Services	2 - Classified Salaries	\$534,862
			3 - Benefits	\$62,006
		990 Procurement & Distribution	2 - Classified Salaries	\$11,301

Oakland Unified School District Budget Allocation Summary 2020-21 Unaudited Actuals

General Fund COVID-19 Resources

Fund	General Fund
Resource Type	Restricted
Site Type	(Multiple Items)

Sum of Expenditure						
Resource Code	Program Code	Site Code	Object Classification	Total		
		990 Procurement & Distribution	3 - Benefits	\$1,363		
		991 Food Services	2 - Classified Salaries	\$367,024		
			3 - Benefits	\$41,498		
		994 Ousd Police Department	2 - Classified Salaries	\$16,241		
			3 - Benefits	\$1,995		
		995 Transportation	2 - Classified Salaries	\$2,000		
			3 - Benefits	\$54		
		998 School Contingency Funds	1 - Certificated Salaries	\$53,106		
			3 - Benefits	\$5,245		
		999 Districtwide Expenses	1 - Certificated Salaries	\$8,000		
			3 - Benefits	\$1,438		
		7388 Sb 117 Covid	1009 Covid 19	913 Chief Of Operations	2 - Classified Salaries	\$4,591
					3 - Benefits	\$527
			4 - Books & Supplies	\$368,139		
			5 - Other Services and Operating Expenditures	\$2,900		
			7 - Other Outgo	\$20,914		
Grand Total				\$65,322,702		

**FORM CAT
FEDERAL GRANT
AWARDS,
REVENUES, &
EXPENDITURES—
ALL FUNDS**

2020-21 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi Cal Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	547,342.25	547,342.25
2. a. Current Year Award	1,036,009.33	1,036,009.33
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,036,009.33	1,036,009.33
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,583,351.58	1,583,351.58
REVENUES		
5. Cash Received in Current Year	1,036,009.33	1,036,009.33
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,036,009.33	1,036,009.33
EXPENDITURES		
10. Donor-Authorized Expenditures	751,433.14	751,433.14
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	751,433.14	751,433.14
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	831,918.44	831,918.44

2020-21 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I Basic Grant	School Improvement Grant (SIG)	School Improvement Grant (SIG)	School Improvement Grant (SIG)	ESSA School Improvement Funding (CSI)	ESSA School Improvement Funding (CSI)	ESSA School Improvement Funding (CSI)
FEDERAL CATALOG NUMBER	84.01	84.377A	84.377A	84.377A	84.01	84.01	84.01
RESOURCE CODE	3010	3180	3180	3180	3182	3182	3182
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		Future 123	CUES 149	LEA 923	Prog. 3185	Prog. 3186	Prog. 3187
AWARD							
1. Prior Year Carryover	4,349,669.77	0.00	32,474.41	63,742.00	651,455.59	3,402,473.00	0.00
2. a. Current Year Award	18,276,052.00	1,414,740.50	1,558,824.50	1,026,435.00	0.00	0.00	3,550,935.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	22.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	18,276,074.00	1,414,740.50	1,558,824.50	1,026,435.00	0.00	0.00	3,550,935.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	22,625,743.77	1,414,740.50	1,591,298.91	1,090,177.00	651,455.59	3,402,473.00	3,550,935.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	850,618.00	0.00
6. Cash Received in Current Year	16,462,553.77	801,920.49	991,782.52	778,763.18	55,981.59	303,533.31	887,734.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	16,462,553.77	801,920.49	991,782.52	778,763.18	55,981.59	1,154,151.31	887,734.00
EXPENDITURES							
9. Donor-Authorized Expenditures	15,535,686.42	1,265,854.69	1,349,120.83	1,080,115.36	601,902.66	2,289,266.12	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	15,535,686.42	1,265,854.69	1,349,120.83	1,080,115.36	601,902.66	2,289,266.12	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	926,867.35	(463,934.20)	(357,338.31)	(301,352.18)	(545,921.07)	(1,135,114.81)	887,734.00
a. Unearned Revenue	926,867.35	0.00	0.00	0.00	0.00	0.00	887,734.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	463,934.20	357,338.31	301,352.18	545,921.07	1,135,114.81	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	7,090,057.35	148,885.81	242,178.08	10,061.64	49,552.93	1,113,206.88	3,550,935.00
15. If Carryover is allowed, enter line 14 amount here	7,090,057.35	148,885.81	242,178.08	10,061.64	49,552.93	1,113,206.88	3,550,935.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,535,686.42	1,265,854.69	1,349,120.83	1,080,115.36	601,902.66	2,289,266.12	0.00

2020-21 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ESSER I	ESSER II	GEER	Coronavirus Relief Fund-Learning Loss Mitigation	Local Assistance /Parentally Place Private School	Local Assistance /Parentally Place Private School	SPED Idea Early Intervening
FEDERAL CATALOG NUMBER	84.425	84.425	84.425C	21.019	84.027A	84.027	84.027
RESOURCE CODE	3210	3212	3215	3220	3310	3311	3312
REVENUE OBJECT	8290	8290	8290	8290	8181	8181	8990
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	14,590,658.00	5,783,544.00	2,624,824.00	33,220,006.00	8,540,590.00	0.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	14,590,658.00	5,783,544.00	2,624,824.00	33,220,006.00	8,540,590.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	(1,330,208.00)	49,119.00	1,281,089.00
4. Total Available Award (sum lines 1, 2d, & 3)	14,590,658.00	5,783,544.00	2,624,824.00	33,220,006.00	7,210,382.00	49,119.00	1,281,089.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	5,599,571.00	5,783,544.00	744,733.00	33,220,006.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	5,599,571.00	5,783,544.00	744,733.00	33,220,006.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,648,662.04	3,413,385.92	2,572,110.75	33,220,006.00	7,210,382.00	49,119.00	2,444.95
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	10,648,662.04	3,413,385.92	2,572,110.75	33,220,006.00	7,210,382.00	49,119.00	2,444.95
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,049,091.04)	2,370,158.08	(1,827,377.75)	0.00	(7,210,382.00)	(49,119.00)	(2,444.95)
a. Unearned Revenue	0.00	2,370,158.08	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	5,049,091.04	0.00	1,827,377.75	0.00	7,210,382.00	49,119.00	2,444.95
14. Unused Grant Award Calculation (line 4 minus line 9)	3,941,995.96	2,370,158.08	52,713.25	0.00	0.00	0.00	1,278,644.05
15. If Carryover is allowed, enter line 14 amount here	3,941,995.96	2,370,158.08	52,713.25	0.00	0.00	0.00	1,278,644.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,648,662.04	3,413,385.92	2,572,110.75	33,220,006.00	7,210,382.00	49,119.00	2,444.95

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FEDERAL PROGRAM NAME	Preschool Grants	Preschool Grants/Early Intervening	IDEA Mentally ADA Allocation	Preschool Staff Development	Part C Early Intervention Grant	Alternate Dispute Resolution Program	Wokability II, Transition Partnership
FEDERAL CATALOG NUMBER	84.173A/13430	84.027A	84.027A/13430	84.173A/13431	84.181/23761	84.027A	84.126
RESOURCE CODE	3315	3318	3327	3345	3385	3395	3410
REVENUE OBJECT	8182	8990	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	240,608.00	0.00	412,668.00	2,456.00	205,411.00	14,601.00	402,319.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	240,608.00	0.00	412,668.00	2,456.00	205,411.00	14,601.00	402,319.00
3. Required Matching Funds/Other	(36,091.20)	36,091.20	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	204,516.80	36,091.20	412,668.00	2,456.00	205,411.00	14,601.00	402,319.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	204,516.80	36,091.20	412,668.00	2,456.00	205,411.00	14,601.00	402,319.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	204,516.80	36,091.20	412,668.00	2,456.00	205,411.00	14,601.00	402,319.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00			0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(204,516.80)	(36,091.20)	(412,668.00)	(2,456.00)	(205,411.00)	(14,601.00)	(402,319.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	204,516.80	36,091.20	412,668.00	2,456.00	205,411.00	14,601.00	402,319.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	204,516.80	36,091.20	412,668.00	2,456.00	205,411.00	14,601.00	402,319.00

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FEDERAL PROGRAM NAME	Carl D. Perkin Career and Tech. Ed. Improvement	Title II, Part A Improving Teacher Quality	21st Century Community Learning Centers	21st Century Community Learning Centers	21st Century Community Learning Centers	21st Century Community Learning Centers	21st Century Community Learning Centers
FEDERAL CATALOG NUMBER	84.048	84.367	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)
RESOURCE CODE	3550	4035	4124 Prog. 1879	4124 Prog. 1880	4124 Prog. 1881	4124 Prog. 1882	4124 Prog. 1883
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	772,978.93	121,785.11	17,199.75	10,038.58	0.00	6,644.62
2. a. Current Year Award	436,276.00	1,878,371.00	2,153,200.00	50,000.00	250,000.00	25,000.00	25,000.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	436,276.00	1,878,371.00	2,153,200.00	50,000.00	250,000.00	25,000.00	25,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	436,276.00	2,651,349.93	2,274,985.11	67,199.75	260,038.58	25,000.00	31,644.62
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	394.62
6. Cash Received in Current Year	22,833.00	1,103,714.93	1,736,685.11	42,199.75	197,538.58	12,500.00	18,750.00
7. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	22,833.00	1,103,714.93	1,736,685.11	42,199.75	197,538.58	12,500.00	19,144.62
EXPENDITURES							
9. Donor-Authorized Expenditures	260,889.18	1,538,242.46	1,824,348.67	67,199.75	223,186.28	20,733.90	26,858.52
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	260,889.18	1,538,242.46	1,824,348.67	67,199.75	223,186.28	20,733.90	26,858.52
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(238,056.18)	(434,527.53)	(87,663.56)	(25,000.00)	(25,647.70)	(8,233.90)	(7,713.90)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	238,056.18	434,527.53	87,663.56	25,000.00	25,647.70	8,233.90	7,713.90
14. Unused Grant Award Calculation (line 4 minus line 9)	175,386.82	1,113,107.47	450,636.44	0.00	36,852.30	4,266.10	4,786.10
15. If Carryover is allowed, enter line 14 amount here	0.00	1,113,107.47	450,636.44	0.00	36,852.30	4,266.10	4,786.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	260,889.18	1,538,242.46	1,824,348.67	67,199.75	223,186.28	20,733.90	26,858.52

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FEDERAL PROGRAM NAME	21st Century Community Learning Centers	21st Century Community Learning Centers	21st Century Community Learning Centers	21st Century Community Learning Centers	21st Century Community Learning Centers	Title IV Student Suppt. & Academic Achievement	Title III Immigrant Ed. Program
FEDERAL CATALOG NUMBER	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.424A	84.365
RESOURCE CODE	4124 Prog. 1884	4124 Prog. 1886	4124 Prog. 1887	4124 Prog. 1888	4124 Prog. 1889	4127	4201
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	18,256.20	15,691.97	41,530.56	20,321.48	4,743.19	686,140.54	24,482.21
2. a. Current Year Award	345,647.30	125,000.00	1,035,458.76	690,212.00	75,000.00	1,347,184.00	398,643.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	345,647.30	125,000.00	1,035,458.76	690,212.00	75,000.00	1,347,184.00	398,643.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	363,903.50	140,691.97	1,076,989.32	710,533.48	79,743.19	2,033,324.54	423,125.21
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	9,279.21
6. Cash Received in Current Year	191,079.84	78,191.97	818,124.63	537,980.48	60,993.19	853,473.54	251,760.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	191,079.84	78,191.97	818,124.63	537,980.48	60,993.19	853,473.54	261,039.21
EXPENDITURES							
9. Donor-Authorized Expenditures	337,867.31	108,420.01	998,915.29	680,789.02	70,463.42	1,106,588.59	333,850.07
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	337,867.31	108,420.01	998,915.29	680,789.02	70,463.42	1,106,588.59	333,850.07
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(146,787.47)	(30,228.04)	(180,790.66)	(142,808.54)	(9,470.23)	(253,115.05)	(72,810.86)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	146,787.47	30,228.04	180,790.66	142,808.54	9,470.23	253,115.05	72,810.86
14. Unused Grant Award Calculation (line 4 minus line 9)	26,036.19	32,271.96	78,074.03	29,744.46	9,279.77	926,735.95	89,275.14
15. If Carryover is allowed, enter line 14 amount here	26,036.19	32,271.96	78,074.03	29,744.46	9,279.77	926,735.95	89,275.14
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	337,867.31	108,420.01	998,915.29	680,789.02	70,463.42	1,106,588.59	333,850.07

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FEDERAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title III LEP	Indian Education	Educ. for Homeless Children & Youth	Refugee Children Support	Healthy Oakland Teen (HOT)	Safety Through Education & Prevention (STEP)	Full Services Community School
FEDERAL CATALOG NUMBER	84.365	84.06	84.196A	93.576	93.079	93.327	84.215J
RESOURCE CODE	4203	4510	5630	5810	5844	5846	5848
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)					Prog. 1211		
AWARD							
1. Prior Year Carryover	239,355.59	0.00	21,037.19	21,374.06	72,557.09	0.00	0.00
2. a. Current Year Award	1,446,959.00	34,852.00	81,000.00	110,000.00	600,899.00	507,847.00	16,670.02
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,446,959.00	34,852.00	81,000.00	110,000.00	600,899.00	507,847.00	16,670.02
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,686,314.59	34,852.00	102,037.19	131,374.06	673,456.09	507,847.00	16,670.02
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	13,537.19	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	986,429.59	34,852.00	78,853.25	56,944.05	295,766.16	34,980.52	16,670.02
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	986,429.59	34,852.00	92,390.44	56,944.05	295,766.16	34,980.52	16,670.02
EXPENDITURES							
9. Donor-Authorized Expenditures	1,282,107.53	34,852.00	94,622.41	129,980.20	491,776.58	164,759.50	16,670.02
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,282,107.53	34,852.00	94,622.41	129,980.20	491,776.58	164,759.50	16,670.02
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(295,677.94)	0.00	(2,231.97)	(73,036.15)	(196,010.42)	(129,778.98)	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	295,677.94	0.00	2,231.97	73,036.15	196,010.42	129,778.98	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	404,207.06	0.00	7,414.78	1,393.86	181,679.51	343,087.50	0.00
15. If Carryover is allowed, enter line 14 amount here	404,207.06	0.00	7,414.78	1,393.86	181,679.51	343,087.50	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,282,107.53	34,852.00	94,622.41	129,980.20	491,776.58	164,759.50	16,670.02

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	DOJ COPS SVPP Schools Violence Prevention	TOTAL
FEDERAL CATALOG NUMBER	16.71	
RESOURCE CODE	5856	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	10,593,951.84
2. a. Current Year Award	329,336.00	103,827,227.08
b. Transferability (ESSA)	0.00	0.00
c. Other Adjustments	0.00	22.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	329,336.00	103,827,249.08
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	329,336.00	114,421,200.92
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	873,829.02
6. Cash Received in Current Year	0.00	73,060,443.47
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	73,934,272.49
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	90,329,240.45
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	90,329,240.45
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(16,394,967.96)
a. Unearned Revenue	0.00	4,184,759.43
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	0.00	20,579,727.39
14. Unused Grant Award Calculation (line 4 minus line 9)	329,336.00	24,091,960.47
15. If Carryover is allowed, enter line 14 amount here	329,336.00	23,916,573.65
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	90,329,240.45

2020-21 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	ALL PROGRAMS	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	ALL RESOURCES	
AWARD		
1. Prior Year Restricted Ending Balance	31,501,303.58	31,501,303.58
2. a. Current Year Award	83,692,763.95	83,692,763.95
b. Other Adjustments	413,336.80	413,336.80
c. Adj Curr Yr Award (sum lines 2a & 2b)	84,106,100.75	84,106,100.75
3. Required Matching Funds/Other	(20,996,718.25)	(20,996,718.25)
4. Total Available Award (sum lines 1, 2c, & 3)	94,610,686.08	94,610,686.08
REVENUES		
5. Cash Received in Current Year	82,625,294.00	82,625,294.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,480,806.75	1,480,806.75
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,480,806.75	1,480,806.75
8. Contributed Matching Funds	(20,996,718.25)	(20,996,718.25)
9. Total Available (sum lines 5, 7c, & 8)	63,109,382.50	63,109,382.50
EXPENDITURES		
10. Donor-Authorized Expenditures	58,983,806.35	58,983,806.35
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	58,983,806.35	58,983,806.35
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	35,626,879.73	35,626,879.73

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery Instructional Materials	Special Ed AB602 Master Plan	Special Ed Mental Health Services	LCSSP	Classified School Employee Prof. Devp. Blk. Grant	COVID-19	State Learning Loss Mitigation Funds
RESOURCE CODE	6300	6500	6546	7085	7311	7338	7420
REVENUE OBJECT	8560	Various	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	127,247.06	0.00	0.00	110,921.79	255,730.30	397,070.78	0.00
2. a. Current Year Award	2,489,079.06	28,216,623.00	2,278,089.00	797,961.00	0.00	0.00	3,255,312.00
b. Other Adjustments	0.00	(335,413.00)	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,489,079.06	27,881,210.00	2,278,089.00	797,961.00	0.00	0.00	3,255,312.00
3. Required Matching Funds/Other	0.00	73,904,685.17	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,616,326.12	101,785,895.17	2,278,089.00	908,882.79	255,730.30	397,070.78	3,255,312.00
REVENUES							
5. Cash Received in Current Year	1,338,951.07	20,283,577.00	2,278,089.00	797,961.00	0.00	0.00	3,255,312.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,150,127.99	7,597,633.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,150,127.99	7,597,633.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	73,904,685.17	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,489,079.06	101,785,895.17	2,278,089.00	797,961.00	0.00	0.00	3,255,312.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,580,191.36	101,785,895.17	2,278,089.00	185,937.94	0.00	397,070.78	3,255,312.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,580,191.36	101,785,895.17	2,278,089.00	185,937.94	0.00	397,070.78	3,255,312.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,036,134.76	0.00	0.00	722,944.85	255,730.30	0.00	0.00

2020-21 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Expanded Learning Opportunities	Expanded Learning Opp- Paraprof. Staff	Low Performing Grant	Police Services	RRMA	Student Activity Funds	TOTAL
RESOURCE CODE	7425	7426	7510	7818	8150	8210	
REVENUE OBJECT	8590	8590	8590	8699	8590	8699	
LOCAL DESCRIPTION (if any)						Site 908	
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	1,075,376.41	8,729.19	502,658.20	786,637.46	3,264,371.19
2. a. Current Year Award	12,196,561.00	1,318,063.00	0.00	0.00	0.00	303,670.20	50,855,358.26
b. Other Adjustments	0.00	0.00	0.00	(8,729.19)	0.00		(344,142.19)
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,196,561.00	1,318,063.00	0.00	(8,729.19)	0.00	303,670.20	50,511,216.07
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	17,653,915.04		91,558,600.21
4. Total Available Award (sum lines 1, 2c, & 3)	12,196,561.00	1,318,063.00	1,075,376.41	0.00	18,156,573.24	1,090,307.66	145,334,187.47
REVENUES							
5. Cash Received in Current Year	12,196,561.00	1,318,063.00	0.00	(8,729.19)	0.00	303,670.20	41,763,455.08
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	8,747,760.99
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	8,747,760.99
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	17,653,915.04	0.00	91,558,600.21
9. Total Available (sum lines 5, 7c, & 8)	12,196,561.00	1,318,063.00	0.00	(8,729.19)	17,653,915.04	303,670.20	142,069,816.28
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	912,826.17	0.00	18,156,573.24	320,889.27	128,872,784.93
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	912,826.17	0.00	18,156,573.24	320,889.27	128,872,784.93
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	12,196,561.00	1,318,063.00	162,550.24	0.00	0.00	769,418.39	16,461,402.54

FORM CEA

GENERAL

FUND/CURRENT

EXPENSE

FORMULA/MINIMUM

CLASSROOM

COMPENSATION

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	217,547,482.89	301	0.00	303	217,547,482.89	305	2,125,077.31	17,369,109.00	307	200,178,373.89	309
2000 - Classified Salaries	107,977,225.63	311	1,430,998.12	313	106,546,227.51	315	1,505,754.31	5,276,843.00	317	101,269,384.51	319
3000 - Employee Benefits	167,157,751.60	321	448,354.18	323	166,709,397.42	325	1,428,348.97	10,180,451.00	327	156,528,946.42	329
4000 - Books, Supplies Equip Replace. (6500)	40,607,334.31	331	579,728.51	333	40,027,605.80	335	6,064,973.82	4,261,820.00	337	35,765,785.80	339
5000 - Services... & 7300 - Indirect Costs	88,138,285.68	341	547,968.57	343	87,590,317.11	345	48,141,298.61	40,461,498.00	347	47,128,819.11	349
TOTAL					618,421,030.73	365	TOTAL		540,871,309.73	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	178,490,025.56 375
2. Salaries of Instructional Aides Per EC 41011.		2100	18,231,561.99 380
3. STRS.		3101 & 3102	42,363,215.22 382
4. PERS.		3201 & 3202	4,724,108.04 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,499,695.63 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	40,060,260.06 385
7. Unemployment Insurance.		3501 & 3502	288,836.95 390
8. Workers' Compensation Insurance.		3601 & 3602	11,552,378.29 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,136,721.55 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			301,346,803.29 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			199,380.38 396
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.			301,346,803.29 397
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.			55.72%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.72%
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).	540,871,309.73
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Adjustments for functions and resources per Note 1/2.

**FORM DEBT
SCHEDULE OF
LONG-TERM
LIABILITIES**

Unaudited Actuals
2020-21 Unaudited Actuals
Schedule of Long-Term Liabilities

	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	977,293,190.00	153,764,916.00	1,131,058,106.00		42,125,000.00	1,088,933,106.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	72,285,712.00	(5,683,625.00)	66,602,087.00		5,574,871.00	61,027,216.00	
Net Pension Liability	498,300,082.00	5,085,293.00	503,385,375.00			503,385,375.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	14,054,436.00	(871,658.00)	13,182,778.00	1,538,403.00	8,170,387.00	6,550,794.00	
Governmental activities long-term liabilities	1,561,933,420.00	152,294,926.00	1,714,228,346.00	1,538,403.00	55,870,258.00	1,659,896,491.00	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	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FORM ESMOE

EVERY STUDENT

SUCCEEDS ACT

MAINTENANCE

OF EFFORT

EXPENDITURES

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	639,187,544.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	90,875,262.59
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	86,089.25
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,396,364.23
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,755,735.80
4. Other Transfers Out	All	9200	7200-7299	5,458,238.79
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,649,299.61
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)				19,345,727.68
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)				528,966,554.04

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		33,911.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,598.67
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	530,377,407.87	15,738.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	530,377,407.87	15,738.46
B. Required effort (Line A.2 times 90%)	477,339,667.08	14,164.61
C. Current year expenditures (Line I.E and Line II.B)	528,966,554.04	15,598.67
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**FORM GANN
SCHOOL DISTRICT
APPROPRIATIONS
LIMIT
CALCULATIONS**

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	400,483,199.64		400,483,199.64			418,038,376.69
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	33,698.68		33,698.68			33,911.00
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	33,911.00		33,911.00	33,911.00		33,911.00
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)			33,911.00			33,911.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	677,809.42		677,809.42	669,318.00		669,318.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,816,921.24		1,816,921.24	1,941,806.00		1,941,806.00
4. Secured Roll Taxes (Object 8041)	80,740,713.37		80,740,713.37	79,529,871.00		79,529,871.00
5. Unsecured Roll Taxes (Object 8042)	5,940,913.47		5,940,913.47	7,836,506.00		7,836,506.00
6. Prior Years' Taxes (Object 8043)	(327,447.86)		(327,447.86)	(491,383.00)		(491,383.00)
7. Supplemental Taxes (Object 8044)	577,021.07		577,021.07	2,328,770.00		2,328,770.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	48,201,558.21		48,201,558.21	47,692,501.00		47,692,501.00
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)	54,215,605.07		54,215,605.07	33,991,487.00		33,991,487.00
12. Parcel Taxes (Object 8621)	44,303,809.62		44,303,809.62	44,299,792.00		44,299,792.00
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)	236,146,903.61	0.00	236,146,903.61	217,798,668.00	0.00	217,798,668.00
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)	236,146,903.61	0.00	236,146,903.61	217,798,668.00	0.00	217,798,668.00

**GANN LIMITS
ADOPTION
BOARD
SUBMISSION**

Board Office Use: Legislative File Info.	
File ID Number	21-1685
Introduction Date	9/8/2021
Enactment Number	
Enactment Date	



Board Cover Memorandum

To Board of Education

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

Board Meeting Date September 8, 2021

Subject Adopting 2020-2021 Gann Limit Calculations and 2021-2022 Estimated Gann Limits

Ask of the Board Approval by the Board of Education of Resolution No. 2021-0259 for adopting the 2020-2021 Gann Limit Calculations and 2021-2022 Estimated Gann Limit in accordance with the provisions of Article XIII-B and applicable statutory law.

Background In November 1979, California adopted Proposition 4, known as the Gann Amendment, adding Article XIII-B to the California Constitution limiting government spending by population growth and inflation. This Article established maximum appropriation limitations, called Gann Limits, for school districts.

Statutory provisions do not require school districts to reduce spending to meet Gann Limits. However, Article XIII-B requires school districts to annually calculate both their Gann appropriations limit and their revenues subject to this limit for 2020-2021 and the 2021-2022 fiscal years.

Discussion No budget adjustments are required for either the current or prior year limit. On or before September 15th of each year, Education Code 42132 requires school districts to adopt a resolution identifying the actual appropriations limit for the prior year and the estimated limit for the forthcoming year. This resolution shall include the report used to calculate the limit and identify if an increase to the limit is required.

The Gann Limit calculation is a coinciding calculation and supplemental report included in the Unaudited Actuals Financial Report (Form GANN). The 2021-2022 estimated Gann Limit is based on the 2020-2021 limit increased for inflation and the projected change in the 2021-2022 average daily attendance (ADA). Senate Bill 98 and Assembly Bill 198 passed by the respective houses of the State Legislature in 1989 amended the statutes, which determine how school districts calculate their Appropriations Limit. The District is reporting an increase in its Gann Limit appropriation as reflected in Section D, line 11, of the Form GANN report. This calculation indicates that the 2020-2021 Gann Limit for Oakland Unified School District is \$400,483,199.64 and is estimated to be \$418,038,376.69 for 2021-2022 fiscal year. Upon adoption of the

resolution, this report will be submitted to the San Joaquin County Office of Education as a component of the District's 2020-2021 Unaudited Actuals Report.

Recommendation

Approval by the Board of Education of Resolution No. 2021-0259 for adopting the 2020-2021 Gann Limit Calculations and 2021-2022 Estimated Gann Limit in accordance with the provisions of Article XIII-B and applicable statutory law.

Attachments(s)

- Resolution No. 2021-0259
- Form GANN – Appropriations Limit Calculations

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

**RESOLUTION NO. 2021-0259
GANN LIMIT - FISCAL YEARS 2020-2021 AND ESTIMATED 2021-2022**

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a Gann Limit for the 2020-2021 and 2021-2022 fiscal years in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2020-2021 and 2021-2022 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2020-2021 and 2021-2022 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSE:

ABSENT:

CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 8th Day of September, 2021.

OAKLAND UNIFIED SCHOOL DISTRICT

Shanthi Gonzales
President, Board of Education

Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

Resolution No. 2021-0259

Legislative File	
File ID Number:	21-1685
Introduction Date:	9/8/2021
Enactment Number:	
Enactment Date:	
By:	

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	400,483,199.64		400,483,199.64			418,038,376.69
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	33,698.68		33,698.68			33,911.00
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	33,911.00		33,911.00	33,911.00		33,911.00
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)			33,911.00			33,911.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	677,809.42		677,809.42	669,318.00		669,318.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,816,921.24		1,816,921.24	1,941,806.00		1,941,806.00
4. Secured Roll Taxes (Object 8041)	80,740,713.37		80,740,713.37	79,529,871.00		79,529,871.00
5. Unsecured Roll Taxes (Object 8042)	5,940,913.47		5,940,913.47	7,836,506.00		7,836,506.00
6. Prior Years' Taxes (Object 8043)	(327,447.86)		(327,447.86)	(491,383.00)		(491,383.00)
7. Supplemental Taxes (Object 8044)	577,021.07		577,021.07	2,328,770.00		2,328,770.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	48,201,558.21		48,201,558.21	47,692,501.00		47,692,501.00
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)	54,215,605.07		54,215,605.07	33,991,487.00		33,991,487.00
12. Parcel Taxes (Object 8621)	44,303,809.62		44,303,809.62	44,299,792.00		44,299,792.00
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)	236,146,903.61	0.00	236,146,903.61	217,798,668.00	0.00	217,798,668.00
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)	236,146,903.61	0.00	236,146,903.61	217,798,668.00	0.00	217,798,668.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
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)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	247,222,875.00		247,222,875.00	269,825,374.00		269,825,374.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	9,981.92		9,981.92	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	247,232,856.92	0.00	247,232,856.92	269,825,374.00	0.00	269,825,374.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	683,080,060.68		683,080,060.68	603,651,467.00		603,651,467.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,572,566.38		1,572,566.38	1,430,000.00		1,430,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			400,483,199.64			418,038,376.69
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0063			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			418,038,376.69			441,991,975.67
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			236,146,903.61			217,798,668.00
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)			4,069,320.00			4,069,320.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			181,891,473.08			224,193,307.67
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			181,891,473.08			224,193,307.67
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])			964,616.09			1,049,528.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			237,111,519.70			218,848,196.39
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)			180,926,856.99			223,143,779.28
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			237,111,519.70			
b. State Subventions (Line D8)			180,926,856.99			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			418,038,376.69			

FORM ICR
INDIRECT COST
RATE WORKSHEET

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 17,573,608.98
- 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) 475,019,936.53

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.70%

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)	14,062,695.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,155,252.52
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	8,115.66
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,847,215.55
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)	24,073,279.08
9. Carry-Forward Adjustment (Part IV, Line F)	(7,710,761.87)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,362,517.21

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	375,079,325.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	109,658,744.92
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	35,428,471.21
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,518,037.17
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	86,089.25
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	239,958.23
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,696,742.22
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	169,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,805,250.40
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)	34,479.26
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)	48,077,529.12
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,978,430.36
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,890,915.58
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,513,614.46
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)	611,176,587.25

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.94%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	2.68%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>24,073,279.08</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,197,377.30</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.56%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.56%) times Part III, Line B19); zero if positive	<u>(7,710,761.87)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(7,710,761.87)</u>
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:	<u>2.68%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3,855,380.94) is applied to the current year calculation and the remainder (\$-3,855,380.93) is deferred to one or more future years:	<u>3.31%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2,570,253.96) is applied to the current year calculation and the remainder (\$-5,140,507.91) is deferred to one or more future years:	<u>3.52%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(7,710,761.87)</u>

FORM L
LOTTERY REPORT

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		127,247.06	127,247.06
2. State Lottery Revenue	8560	5,933,792.35		2,489,079.06	8,422,871.41
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,933,792.35	0.00	2,616,326.12	8,550,118.47
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,767,759.32			1,767,759.32
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	772,510.82			772,510.82
4. Books and Supplies	4000-4999	0.00		1,519,833.45	1,519,833.45
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,393,522.21			3,393,522.21
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			60,357.91	60,357.91
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,933,792.35	0.00	1,580,191.36	7,513,983.71
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	1,036,134.76	1,036,134.76
D. COMMENTS:					
Funds were used to pay for services related to mail out of year end math exam materials. Funds were also used to pay for teacher professional development related to developing science and engineering coursework.					

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.

LCFF

CALCULATION

WORKSHEET

Oakland Unified (61259) - FY20-21 UnAudit Actual		8/30/2021		v.22.2a		
LOCAL CONTROL FUNDING FORMULA					2020-21	
LCFF ENTITLEMENT CALCULATION						
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	0.00%		0.00%	75.97%	75.97%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	12,441.67	\$ 7,702	\$ 801	\$ 1,292	\$ 892	\$132,957,725
Grades 4-6	8,026.02	7,818		1,188	820	78,860,335
Grades 7-8	4,505.00	8,050		1,223	844	45,577,803
Grades 9-12	8,938.97	9,329	243	1,454	1,004	107,535,755
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		\$278,230,067	\$ 12,137,948	\$ 44,118,517	\$ 30,445,086	\$364,931,618
NSS Allowance		-				-
TOTAL BASE	<u>33,911.66</u>	<u>\$278,230,067</u>	<u>\$ 12,137,948</u>	<u>\$ 44,118,517</u>	<u>\$ 30,445,086</u>	<u>\$364,931,618</u>
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 10,094,682
Home-to-School Transportation						5,724,962
Small School District Bus Replacement Program						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						<u>\$ 380,751,262</u>
STATE AID CALCULATION						
Miscellaneous Adjustments						-
Adjusted LCFF Entitlement						380,751,262
Local Revenue (including RDA)						(133,528,387)
Gross State Aid						<u>\$247,222,875</u>
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2020-21 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,303.44	33,911.66		\$179,848,454
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(133,528,387)
Subtotal State Aid for Historical RL/Charter General BG						46,320,067
Categorical funding from 2012-13 net of fair share reduction						67,542,666
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						113,862,733
Proration Factor						0.00%
Minimum State Aid Guarantee						<u>\$113,862,733</u>
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						<u>\$247,222,875</u>

**FORM PCR
GENERAL FUND &
CHARTER SCHOOLS
FUND PROGRAM
COST REPORT**

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	358,454.70	0.00	358,454.70	18,168.49	376,623.19	
1110	Regular Education, K-12	361,493,985.38	52,133,915.70	413,627,901.08	20,964,972.30	434,592,873.38	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	7,730,216.40	531,541.33	8,261,757.73	418,752.03	8,680,509.76	
3300	Independent Study Centers	2,377,382.42	367,149.59	2,744,532.01	139,108.21	2,883,640.22	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	745,244.05	122,029.07	867,273.12	43,958.25	911,231.37	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	23,779,441.60	1,187,030.74	24,966,472.34	1,265,440.27	26,231,912.61	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
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	36,054.13	5,115.39	41,169.52	2,086.70	43,256.22	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	123,376,403.45	10,928,893.98	134,305,297.43	6,807,342.62	141,112,640.05	
6000	Regional Occupational Ctr/Prg (ROC/P)	1,065.41	0.00	1,065.41	54.00	1,119.41	
Other Goals							
7110	Nonagency - Educational	1,143,443.71	0.00	1,143,443.71	57,956.11	1,201,399.82	
7150	Nonagency - Other	545,728.41	0.00	545,728.41	27,660.56	573,388.97	
8100	Community Services	86,089.25	0.00	86,089.25	4,363.48	90,452.73	
8500	Child Care and Development Services	4,296,948.86	0.00	4,296,948.86	217,793.37	4,514,742.23	
Other Costs							
----	Food Services					699,909.38	
----	Enterprise					239,958.23	
----	Facilities Acquisition & Construction					708,765.70	
----	Other Outgo					16,284,259.59	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,870,916.03	1,870,916.03	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,830,054.58)	(1,830,054.58)	
----	Total General Fund and Charter Schools Funds Expenditures	525,970,457.77	65,275,675.80	591,246,133.57	30,008,517.84	639,187,544.31	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	358,454.70	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	358,454.70
1110	Regular Education, K-12	248,098,308.64	11,745,871.83	39,669,196.84	35,609,331.82	11,191,280.89	0.00	11,672,721.59			3,507,273.77	0.00	361,493,985.38
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	5,950,660.75	0.00	571,269.91	939,078.88	0.00	0.00	290,651.90			(21,445.04)	0.00	7,730,216.40
3300	Independent Study Centers	1,298,584.99	0.00	242,447.45	859,146.32	0.00	0.00	0.00			(22,796.34)	0.00	2,377,382.42
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	461,856.56	0.00	165,777.85	117,609.64	0.00	0.00	0.00			0.00	0.00	745,244.05
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	12,889,831.36	3,431,498.06	6,011,808.04	1,121,525.95	324,778.19	0.00	0.00			0.00	0.00	23,779,441.60
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	6,312.81	29,741.32	0.00	0.00	0.00	0.00	0.00			0.00	0.00	36,054.13
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	108,016,661.58	329,535.25	2,706,676.55	2,006,249.56	10,315,859.36	0.00	0.00			1,421.15	0.00	123,376,403.45
6000	ROC/P	0.00	0.00	1,065.41	0.00	0.00	0.00	0.00			0.00	0.00	1,065.41
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,143,443.71	0.00	0.00	1,143,443.71
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	545,728.41	0.00	0.00	0.00	0.00	545,728.41
8100	Community Services		0.00	0.00	0.00	0.00	0.00		86,089.25	0.00	0.00	0.00	86,089.25
8500	Child Care and Development Services	4,256,838.75	0.00	40,110.11	0.00	0.00	0.00		0.00	0.00	0.00	0.00	4,296,948.86
Total Direct Charged Costs		381,337,510.14	15,536,646.46	49,408,352.16	40,652,942.17	21,831,918.44	0.00	12,509,101.90	86,089.25	1,143,443.71	3,464,453.54	0.00	525,970,457.77

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	3,744,938.71	41,172,353.37	7,216,623.62	52,133,915.70
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	45,253.69	486,287.64	0.00	531,541.33
3300	Independent Study Centers	19,801.28	347,348.31	0.00	367,149.59
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	6,246.30	115,782.77	0.00	122,029.07
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,071,247.97	115,782.77	0.00	1,187,030.74
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	5,115.39	0.00	0.00	5,115.39
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	12,759.22	4,446,058.41	6,470,076.35	10,928,893.98
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		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,905,362.56	46,683,613.27	13,686,699.97	65,275,675.80

Unaudited Actuals
2020-21
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)	6,704,857.88
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	169,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	16,724,502.04
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,240,212.50
5	Total Central Administration Costs in General Fund and Charter Schools Funds	31,838,572.42
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	525,970,457.77
2	Total Allocated Costs (from Form PCR, Column 2, Total)	65,275,675.80
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	591,246,133.57
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,978,430.36
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,890,915.58
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	21,042,845.39
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	36,912,191.33
D. Total Direct Charged and Allocated Costs (B3 + C5)		628,158,324.90
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.07%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	699,909.38				699,909.38
Enterprise (Objects 1000-5999, 6400, and 6500)		239,958.23			239,958.23
Facilities Acquisition & Construction (Objects 1000-6500)			708,765.70		708,765.70
Other Outgo (Objects 1000-7999)				16,284,259.59	16,284,259.59
Total Other Costs	699,909.38	239,958.23	708,765.70	16,284,259.59	17,932,892.90

**FORM PCRAF
GENERAL FUND
AND CHARTER
SCHOOL
FUND—PROGRAM
COST**

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	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)	2,958,744.06	1,752,786.39	185,109.57	8,722.54	46,683,613.27	0.00	13,686,699.97
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	63.08	276.70	143.45	12.60	1,778.00		2,175.00
3100 Alternative Schools							
3200 Continuation Schools		7.50	6.00		21.00		
3300 Independent Study Centers		3.00	4.00		15.00		
3400 Opportunity Schools							
3550 Community Day Schools		1.00	1.00		5.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	23.53	49.92	7.78	3.20	5.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	0.15						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			12.01		192.00		1,950.00
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)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	86.76	338.12	174.24	15.80	2,016.00	0.00	4,125.00

FORM SIAA
SUMMARY OF
INTERFUND
ACTIVITIES FOR
ALL FUNDS

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	46,153.44	0.00	0.00	(1,830,054.58)				
Other Sources/Uses Detail					1,056,262.00	0.00		
Fund Reconciliation							1,402,650.71	829,880.41
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	0.00	0.00	129,429.75	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	857,269.00	0.00	701,128.68	0.00				
Other Sources/Uses Detail					0.00	228,896.00		
Fund Reconciliation							35,816.61	38,888.52
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(323,629.00)	999,496.15	0.00				
Other Sources/Uses Detail					0.00	827,366.00		
Fund Reconciliation							52,904.22	622,602.61
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	(579,793.44)						
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								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	903,422.44	(903,422.44)	1,830,054.58	(1,830,054.58)	1,056,262.00	1,056,262.00	1,491,371.54	1,491,371.54

**REPORT
SEMA
SPECIAL
EDUCATION
MAINTENANCE OF
EFFORT—LEA
EXPENDITURES**

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
2020-21 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									6,483
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	82,543.44	0.00	234,499.40	1,116,119.98	37,437,621.83		38,870,784.65
2000-2999	Classified Salaries	0.00	108,752.16	0.00	20,307.83	850,370.43	18,637,461.32		19,616,891.74
3000-3999	Employee Benefits	0.00	102,342.35	0.00	158,147.45	1,170,150.25	33,110,584.51		34,541,224.56
4000-4999	Books and Supplies	0.00	0.00	0.00	4,386.00	2,327.00	880,281.11		886,994.11
5000-5999	Services and Other Operating Expenditures	13,831.94	0.00	0.00	0.00	0.00	29,210,696.45		29,224,528.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	235,980.00		235,980.00
7130	State Special Schools	61,022.00	0.00	0.00	0.00	0.00	0.00		61,022.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	74,853.94	293,637.95	0.00	417,340.68	3,138,967.66	119,512,625.22	0.00	123,437,425.45
7310	Transfers of Indirect Costs	769.06	0.00	0.00	11,051.46	12,784.88	382,793.20		407,398.60
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	10,928,894.01							10,928,894.01
	Total Indirect Costs and PCR Allocations	10,929,663.07	0.00	0.00	11,051.46	12,784.88	382,793.20	0.00	11,336,292.61
	TOTAL COSTS	11,004,517.01	293,637.95	0.00	428,392.14	3,151,752.54	119,895,418.42	0.00	134,773,718.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	144,245.13	3,515,573.85		3,659,818.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	102,052.34	4,455,356.46		4,557,408.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	164,733.23	4,691,682.22		4,856,415.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,327.00	0.00		2,327.00
5000-5999	Services and Other Operating Expenditures	13,831.94	0.00	0.00	0.00	0.00	454,965.00		468,796.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	1,250.00	0.00	0.00	0.00	0.00	0.00		1,250.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,081.94	0.00	0.00	0.00	413,357.70	13,117,577.53	0.00	13,546,017.17
7310	Transfers of Indirect Costs	769.06	0.00	0.00	0.00	12,784.88	351,568.54		365,122.48
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	769.06	0.00	0.00	0.00	12,784.88	351,568.54	0.00	365,122.48
	TOTAL BEFORE OBJECT 8980	15,851.00	0.00	0.00	0.00	426,142.58	13,469,146.07	0.00	13,911,139.65
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								13,911,139.65

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
2020-21 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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	82,543.44	0.00	234,499.40	971,874.85	33,922,047.98		35,210,965.67
2000-2999	Classified Salaries	0.00	108,752.16	0.00	20,307.83	748,318.09	14,182,104.86		15,059,482.94
3000-3999	Employee Benefits	0.00	102,342.35	0.00	158,147.45	1,005,417.02	28,418,902.29		29,684,809.11
4000-4999	Books and Supplies	0.00	0.00	0.00	4,386.00	0.00	880,281.11		884,667.11
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	28,755,731.45		28,755,731.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	235,980.00		235,980.00
7130	State Special Schools	59,772.00	0.00	0.00	0.00	0.00	0.00		59,772.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	59,772.00	293,637.95	0.00	417,340.68	2,725,609.96	106,395,047.69	0.00	109,891,408.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	11,051.46	0.00	31,224.66		42,276.12
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	10,928,894.01							10,928,894.01
	Total Indirect Costs and PCR Allocations	10,928,894.01	0.00	0.00	11,051.46	0.00	31,224.66	0.00	10,971,170.13
	TOTAL BEFORE OBJECT 8980	10,988,666.01	293,637.95	0.00	428,392.14	2,725,609.96	106,426,272.35	0.00	120,862,578.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								120,862,578.41
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	1,235,211.03		1,235,211.03
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	24,399.38		24,399.38
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	585,246.82		585,246.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	455.00		455.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	59,772.00	0.00	0.00	0.00	0.00	0.00		59,772.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	59,772.00	0.00	0.00	0.00	0.00	1,845,312.23	0.00	1,905,084.23
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	59,772.00	0.00	0.00	0.00	0.00	1,845,312.23	0.00	1,905,084.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
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)								73,904,685.17
	TOTAL COSTS								75,809,769.40

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	113,715,826.00	67,697,721.00
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL 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. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	113,715,826.00	67,697,721.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	<u>6,760.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>0.00</u>	

3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	6,760.00	

**REPORT
SEMB
SPECIAL
EDUCATION
MAINTENANCE OF
EFFORT—SELPA**

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 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									6,483
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	78,942.00	0.00	246,074.00	1,177,368.00	36,002,157.00		37,504,541.00
2000-2999	Classified Salaries	151,414.00	101,054.00	0.00	17,185.00	772,145.00	19,304,786.00		20,346,584.00
3000-3999	Employee Benefits	64,926.00	114,238.00	124,305.00	176,207.00	1,236,513.00	37,316,623.00		39,032,812.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	546,017.00		546,017.00
5000-5999	Services and Other Operating Expenditures	14,490.00	0.00	0.00	0.00	95.00	27,570,610.00		27,585,195.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
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	230,830.00	294,234.00	124,305.00	439,466.00	3,186,121.00	120,780,193.00	0.00	125,055,149.00
7310	Transfers of Indirect Costs	4,384,464.00	0.00	0.00	9,543.00	10,944.00	544,866.00		4,949,817.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,384,464.00	0.00	0.00	9,543.00	10,944.00	544,866.00	0.00	4,949,817.00
	TOTAL COSTS	4,615,294.00	294,234.00	124,305.00	449,009.00	3,197,065.00	121,325,059.00	0.00	130,004,966.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	78,942.00	0.00	246,074.00	1,014,585.00	35,972,416.00		37,312,017.00
2000-2999	Classified Salaries	151,414.00	101,054.00	0.00	17,185.00	670,818.00	14,315,025.00		15,255,496.00
3000-3999	Employee Benefits	64,926.00	114,238.00	124,305.00	176,207.00	1,054,794.00	33,284,218.00		34,818,688.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	530,513.00		530,513.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	27,062,200.00		27,062,200.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
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	216,340.00	294,234.00	124,305.00	439,466.00	2,740,197.00	111,204,372.00	0.00	115,018,914.00
7310	Transfers of Indirect Costs	4,383,853.00	0.00	0.00	9,543.00	0.00	133,613.00		4,527,009.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,383,853.00	0.00	0.00	9,543.00	0.00	133,613.00	0.00	4,527,009.00
	TOTAL BEFORE OBJECT 8980	4,600,193.00	294,234.00	124,305.00	449,009.00	2,740,197.00	111,337,985.00	0.00	119,545,923.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								422,192.00
	TOTAL COSTS								119,968,115.00

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 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	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,684,945.00		1,684,945.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	804,647.00		804,647.00	
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	0.00		0.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	2,489,592.00	0.00	2,489,592.00	
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	2,489,592.00	0.00	2,489,592.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									422,192.00
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)									80,557,936.00
	TOTAL COSTS									83,469,720.00

* 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)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								6,483
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	82,543.44	0.00	234,499.40	1,116,119.98	37,437,621.83		38,870,784.65
2000-2999	Classified Salaries	0.00	108,752.16	0.00	20,307.83	850,370.43	18,637,461.32		19,616,891.74
3000-3999	Employee Benefits	0.00	102,342.35	0.00	158,147.45	1,170,150.25	33,110,584.51		34,541,224.56
4000-4999	Books and Supplies	0.00	0.00	0.00	4,386.00	2,327.00	880,281.11		886,994.11
5000-5999	Services and Other Operating Expenditures	13,831.94	0.00	0.00	0.00	0.00	29,210,696.45		29,224,528.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	235,980.00		235,980.00
7130	State Special Schools	61,022.00	0.00	0.00	0.00	0.00	0.00		61,022.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	74,853.94	293,637.95	0.00	417,340.68	3,138,967.66	119,512,625.22	0.00	123,437,425.45
7310	Transfers of Indirect Costs	769.06	0.00	0.00	11,051.46	12,784.88	382,793.20		407,398.60
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 (non-add)	10,928,894.01							10,928,894.01
	Total Indirect Costs	769.06	0.00	0.00	11,051.46	12,784.88	382,793.20	0.00	407,398.60
	TOTAL COSTS	75,623.00	293,637.95	0.00	428,392.14	3,151,752.54	119,895,418.42	0.00	123,844,824.05
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	144,245.13	3,515,573.85		3,659,818.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	102,052.34	4,455,356.46		4,557,408.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	164,733.23	4,691,682.22		4,856,415.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	2,327.00	0.00		2,327.00
5000-5999	Services and Other Operating Expenditures	13,831.94	0.00	0.00	0.00	0.00	454,965.00		468,796.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	1,250.00	0.00	0.00	0.00	0.00	0.00		1,250.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,081.94	0.00	0.00	0.00	413,357.70	13,117,577.53	0.00	13,546,017.17
7310	Transfers of Indirect Costs	769.06	0.00	0.00	0.00	12,784.88	351,568.54		365,122.48
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	769.06	0.00	0.00	0.00	12,784.88	351,568.54	0.00	365,122.48
	TOTAL BEFORE OBJECT 8980	15,851.00	0.00	0.00	0.00	426,142.58	13,469,146.07	0.00	13,911,139.65
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								13,911,139.65

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	82,543.44	0.00	234,499.40	971,874.85	33,922,047.98		35,210,965.67
2000-2999	Classified Salaries	0.00	108,752.16	0.00	20,307.83	748,318.09	14,182,104.86		15,059,482.94
3000-3999	Employee Benefits	0.00	102,342.35	0.00	158,147.45	1,005,417.02	28,418,902.29		29,684,809.11
4000-4999	Books and Supplies	0.00	0.00	0.00	4,386.00	0.00	880,281.11		884,667.11
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	28,755,731.45		28,755,731.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	235,980.00		235,980.00
7130	State Special Schools	59,772.00	0.00	0.00	0.00	0.00	0.00		59,772.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	59,772.00	293,637.95	0.00	417,340.68	2,725,609.96	106,395,047.69	0.00	109,891,408.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	11,051.46	0.00	31,224.66		42,276.12
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 (non-add)	10,928,894.01							10,928,894.01
	Total Indirect Costs	0.00	0.00	0.00	11,051.46	0.00	31,224.66	0.00	42,276.12
	TOTAL BEFORE OBJECT 8980	59,772.00	293,637.95	0.00	428,392.14	2,725,609.96	106,426,272.35	0.00	109,933,684.40
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								109,933,684.40
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	1,235,211.03		1,235,211.03
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	24,399.38		24,399.38
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	585,246.82		585,246.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	455.00		455.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	59,772.00	0.00	0.00	0.00	0.00	0.00		59,772.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	59,772.00	0.00	0.00	0.00	0.00	1,845,312.23	0.00	1,905,084.23
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	59,772.00	0.00	0.00	0.00	0.00	1,845,312.23	0.00	1,905,084.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
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)								73,904,685.17
	TOTAL COSTS								75,809,769.40

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

**TECHNICAL REVIEW
CHECKLIST WITH
NO FATAL ERRORS**

SACS2021ALL Financial Reporting Software - 2021.2.0
9/3/2021 3:59:07 PM

01-61259-0000000

Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Oakland Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790) is greater than zero in the following resources by fund. Positive balances in funds 61 through 95, in restricted resources, must be reported in Net Investment in Capital Assets (Object 9796) and/or Restricted Net Position (Object 9797). EXCEPTION

FUND	RESOURCE	AMOUNT
67	9010	24,163,485.03

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
12	0000	8699	-64,174.53

Explanation:Negative revenue due to reissuance of stale dated warrants.

13	0000	8699	-9,746.72
----	------	------	-----------

Explanation:Negative revenue due to reissuance of stale dated warrants.

21	0000	8699	-40,524.98
----	------	------	------------

Explanation:Negative revenue due to reissuance of stale dated warrants.

25	0000	8699	-10,804.18
----	------	------	------------

Explanation:Negative revenue due to reissuance of stale dated warrants.

35	0000	8699	-2,500.00
----	------	------	-----------

Explanation:Negative revenue due to reissuance of stale dated warrants.

67	0000	8699	-2,633.88
----	------	------	-----------

Explanation:Negative revenue due to reissuance of stale dated warrants.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
12	0000	-49,213.08

**TECHNICAL REVIEW
CHECKS
UNAUDITED
ACTUALS**

SACS2021ALL Financial Reporting Software - 2021.2.0
9/3/2021 4:00:39 PM

01-61259-0000000

Unaudited Actuals
2021-22 Budget
Technical Review Checks

Oakland Unified

Alameda County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3210	-4,222,401.00
Explanation:LEA will balance the resource.		
01	3211	-1,571,980.00
Explanation:Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.		
01	3212	-54,668,636.00
Explanation:Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.		
01	3213	-3,166,799.00
Explanation:Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.		
01	7425	-11,103,439.00
Explanation:Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.		
01	7810	-225,728.00
Explanation:Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.		
Total of negative resource balances for Fund 01		-74,958,983.00
40	0000	-6,830.00
Explanation:Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.		
Total of negative resource balances for Fund 40		-6,830.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3210	9790	-4,222,401.00
Explanation: Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.			
01	3211	9790	-1,571,980.00
Explanation: Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.			
01	3212	9790	-54,668,636.00
Explanation: Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.			
01	3213	9790	-3,166,799.00
Explanation: Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.			
01	7425	9790	-11,103,439.00
Explanation: Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.			
01	7810	9790	-225,728.00
Explanation: Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.			
40	0000	9790	-6,830.00
Explanation: Carryover balances were not reflected at Budget Adoption and LEA will balance the resource at 1st interim.			

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

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	3155	7200-7600	-1,847,424.00
Explanation: The offsetting direct cost are in other resources, are not reflected at Budget Adoption and will be updated at 1st Interim.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

UNAUDITED ACTUALS
2020-2021
FISCAL YEAR

POWERPOINT
PRESENTATION



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

Oakland Unified School District

2020-21 Unaudited Actuals Presentation



Presented by Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Controller
September 8, 2021

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Annual Financial Statement Reporting Cycle

- Adopted Budget - July 1 - June 30/Report - June 30
- **Unaudited Actuals - July 1 - June 30/Report: September 15**
 - **Audit complete by December 15**
- First Interim - July 1 - October 30/Report: December 15
- Second Interim - July 1 - January 31/Report: March 15
- Third Interim - July 1 - April 15/Report: June 1

Unaudited Actuals and Budget Assumptions

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

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

2020-21 Unaudited Actuals Summary

2021-22 Unaudited Actuals Fund Balance Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 411,026,247	\$ 272,055,987	\$ 683,082,234
B. Expenditures			
9) Total Expenditures	\$ 314,242,666	\$ 324,947,051	\$ 639,189,718
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 96,783,580	\$ (52,891,064)	\$ 43,892,516
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (69,383,430)	\$ 70,498,247	\$ 1,114,817
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 27,400,150	\$ 17,607,184	\$ 45,007,334
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,818	\$ 35,313,017	\$ 68,356,835
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 60,443,968	\$ 52,920,201	\$ 113,364,169

Summary of Net Changes in Unaudited Actuals

2020-21 Unrestricted Unaudited Actuals Fund Balance Summary

	Unrestricted - Estimated Actuals	Unrestricted - Unaudited Actuals	Variance	Percent Change
A. Revenues				
5) Total Revenues	\$ 409,068,455	\$ 411,026,247	\$ 1,957,792	0.48%
B. Expenditures				
9) Total Expenditures	\$ 296,166,884	\$ 314,242,666	\$ 18,075,782	5.75%
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 112,901,571	\$ 96,783,580	\$ (16,117,991)	-16.65%
D. Other Financing Sources/Uses				
4) Total, Other Financing Sources/Uses	\$ (74,876,237)	\$ (69,383,430)	\$ 5,492,807	-7.92%
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 38,025,334	\$ 27,400,150	\$ (10,625,184)	-38.78%
F. Fund Balance, Reserves				
1) Beginning Fund Balance				
a) Adjusted Beginning Balance (F1c + F1d)	\$ 33,043,818	\$ 33,043,818	\$ 0	
b) Restricted		\$ -		
2) Ending Balance, June 30 (E + F1e)	\$ 71,069,152	\$ 60,443,968	\$ (10,625,184)	-17.58%

Fiscal26a

Fund Balance Summary (SACS)

Fund 010 - General Fund		Fiscal Year 2021 through 06/30/2021				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	380,426,049.00	380,761,271.31		(335,222.31)	0%
Other State Revenue	(8300-8599)	22,364,234.00	24,114,000.46		(1,749,766.46)	(8)%
Other Local Revenue	(8600-8799)	6,278,172.00	6,150,974.78		127,197.22	2%
Total Revenues		409,068,455.00	411,026,246.55		(1,957,791.55)	0%
EXPENDITURES						
Certificated Salaries	(1000-1999)	135,599,585.00	135,429,835.33	.00	169,749.67	0%
Classified Salaries	(2000-2999)	48,346,497.00	54,010,570.43	.00	(5,664,073.43)	(12)%
Employee Benefits	(3000-3999)	82,669,247.00	85,283,049.20	.00	(2,613,802.20)	(3)%
Books and Supplies	(4000-4999)	5,560,616.00	6,757,576.57	.00	(1,196,960.57)	(22)%
Services & Operating Expenses	(5000-5999)	26,126,691.00	27,342,183.77	.00	(1,215,492.77)	(5)%
Capital Outlay	(6000-6999)	447,931.00	434,043.38	.00	13,887.62	3%
Other Outgo	(7100-7299, 7400-7499)	6,053,654.00	10,824,770.80	.00	(4,771,116.80)	(79)%
Transfer of Indirect Costs	(7300-7399)	(8,637,337.00)	(5,839,363.03)	.00	(2,797,973.97)	32%
Total Expenditures		296,166,884.00	314,242,666.45	.00	(18,075,782.45)	(6)%
Operating Surplus/(Deficit)		112,901,571.00	96,783,580.10	96,783,580.10		
OTHER FINANCING SOURCES/USES						
Interfund Transfers In	(8900-8929)	289,286.00	1,056,262.00		(766,976.00)	(265)%
Other Financing Sources	(8930-8979)	23,466.00	58,555.15		(35,089.15)	(150)%
Contributions	(8980-8999)	(75,188,989.00)	(70,498,247.42)		(4,690,741.58)	6%
Total Other Financing Sources/Uses		(74,876,237.00)	(69,383,430.27)		(5,492,806.73)	7%
Net Surplus/(Deficit)		38,025,334.00	27,400,149.83	27,400,149.83		
Beginning Fund Balance		33,043,818.00	33,043,818.42	33,043,818.42		
Net Ending Fund Balance		71,069,152.00	60,443,968.25	60,443,968.25		
		*** calculated ***				

Summary of Net Changes in Unrestricted Unaudited Actuals

- Unrestricted projections and program/account management was significantly tighter – BIG WINS and KUDOS
 - 2019-20 Unaudited Actuals
 - \$4.6M **over** projections - 16% Swing Variance
 - 2020-21 Unaudited Actuals
 - \$10.6M **under** projection - 17.6% Swing Variance
 - Includes ~\$6.7M in planned, but unbudgeted vacation liability payout using Cost Avoidance
 - Absent this liability payment **4.6% Swing Variance**
 - Form Debt - Vacation liability reduced from \$13.2M to \$6.6M!

Summary of Net Changes in Unrestricted Unaudited Actuals

- Unrestricted Revenues - .479% Higher than projected
 - \$1.95M higher than projected
 - LCFF – Increase \$335K – Charter shifts with closed charters
 - Other State Revenue
 - Res 1100 - Increase in Unrestricted Lottery - \$900K
 - Res 0099 - Medicare Agency Agreement (MAA) increase - \$650K

Summary of Net Changes in Unrestricted Unaudited Actuals

- Unrestricted Expenditures – 5.75% Higher than projected
 - \$18M higher than projected
 - Classified Salaries - \$5.7M Higher –
 - *Fiscal sustainability planned strategy, but not budgeted – Paid from Cost Avoidance*
 - Vacation balances over maximum allowance paid down as of 6/30/2020 – All Funds
 - Benefits - \$2.6M - STRS expenses higher than projection & Classified vacation
 - Books and Supplies - \$700K higher than adjusted projection due to June textbook purchase
 - Services & Other Operating - \$900K higher in revised utility projection due to Spring Reopening
 - \$4.7M Prepayment for 7/1-12/31 2021 State Loan booked in June 2021
 - Contributions - \$4.5M less to Special Education to ensure complete funding

Summary of Net Changes in Unaudited Actuals

2020-21 **Restricted** Unaudited Actuals Fund Balance Summary

	Restricted - Estimated Actuals	Restricted - Unaudited Actuals	Total Fund	Percent Change
A. Revenues				
5) Total Revenues	\$ 502,050,572	\$ 272,053,814	\$ (229,996,758)	
B. Expenditures				
9) Total Expenditures	\$ 371,884,854	\$ 324,944,878	\$ (46,939,976)	
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 130,165,718	\$ (52,891,064)	\$ (183,056,782)	
D. Other Financing Sources/Uses				
4) Total, Other Financing Sources/Uses	\$ 75,188,989	\$ 70,498,247	\$ (4,690,742)	
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 205,354,707	\$ 17,607,184	\$ (187,747,523)	
F. Fund Balance, Reserves				
1) Beginning Fund Balance				
a) Adjusted Beginning Balance (F1c + F1d)	\$ 34,526,379	\$ 34,526,380	\$ 1	
b) Restricted		\$ 786,637		
2) Ending Balance, June 30 (E + F1e)	\$ 239,881,086	\$ 52,920,201	\$ (186,960,885)	-353.29%

Fiscal26a

Fund Balance Summary (SACS)

Fund 010 - General Fund		Fiscal Year 2021 through 06/30/2021				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	3,481,613.00	3,507,402.00		(25,789.00)	(1)%
Federal Revenue	(8100-8299)	110,548,494.92	91,326,713.63		19,221,781.29	17%
Other State Revenue	(8300-8599)	127,236,270.64	90,771,751.05		36,464,519.59	29%
Other Local Revenue	(8600-8799)	78,163,604.31	86,447,947.45		(8,284,343.14)	(11)%
Total Revenues		319,429,982.87	272,053,814.13		47,376,168.74	15%
EXPENDITURES						
Certificated Salaries	(1000-1999)	79,201,303.42	82,117,647.56	.00	(2,916,344.14)	(4)%
Classified Salaries	(2000-2999)	52,937,933.55	53,966,655.20	.00	(1,028,721.65)	(2)%
Employee Benefits	(3000-3999)	93,378,877.46	81,874,702.40	.00	11,504,175.06	12%
Books and Supplies	(4000-4999)	61,989,119.80	33,849,757.74	.00	28,139,362.06	45%
Services & Operating Expenses	(5000-5999)	68,819,716.29	62,626,156.49	.00	6,193,559.80	9%
Capital Outlay	(6000-6999)	1,313,366.24	1,041,161.23	.00	272,205.01	21%
Other Outgo	(7100-7299, 7400-7499)	6,214,035.00	5,459,488.79	.00	754,546.21	12%
Transfer of Indirect Costs	(7300-7399)	5,475,691.29	4,009,308.45	.00	1,466,382.84	27%
Total Expenditures		369,330,043.05	324,944,877.86	.00	44,385,165.19	12%
Operating Surplus/(Deficit)		(49,900,060.18)	(52,891,063.73)	(52,891,063.73)		
OTHER FINANCING SOURCES/USES						
Contributions	(8980-8999)	75,188,988.64	70,498,247.42		4,690,741.22	6%
Total Other Financing Sources/Uses		75,188,988.64	70,498,247.42		4,690,741.22	6%
Net Surplus/(Deficit)		25,288,928.46	17,607,183.69	17,607,183.69		
Beginning Fund Balance		33,611,932.01	35,313,017.02	35,313,017.02		
Net Ending Fund Balance		58,900,860.47	52,920,200.71	52,920,200.71		
*** calculated ***						
Components of Ending Fund Balance						
Unassign/Unapprop Net Position - 9790		58,900,860.47	.00			
Ending Fund Balance		58,900,860.47	.00			

Summary of Net Changes in **Restricted** Unaudited Actuals

- Restricted Revenues - 46% lower than projected
 - \$230M lower than projected
 - Federal Revenue (\$204M) – Revised projection to match actual spending
 - ESSER III - \$130M moved to FY 2021-22
 - Res 3010 Title I - \$6.4 lower
 - Res 3182 ESSA - \$1.2M lower
 - Res 3210 ESSER I - \$4M lower
 - Res 3212 ESSER II - \$2.2 lower
 - Res 3310 SPED - \$1.2M lower
 - Res 4035 Teacher Quality - \$1M lower
 - Res 4124 21st Century - \$.7M lower
 - Res 4127 Title IV - \$.7M lower
 - Res 4203 Title III - \$.4M lower

Summary of Net Changes in **Restricted** Unaudited Actuals

- Other State Revenue (\$35M) – Revised projection to match actual spending
 - Resource 7425 – Expanded Learning Opportunity Grant
 - Recognized at the full allocation for estimated actuals at \$24.2M
 - \$12.2M (50%) Received as of 6/30
 - Resource 7426 – Expanded Learning Opportunity Grant - Pare educator
 - Recognized at the full allocation for estimated actuals at \$2.6M
 - \$1.3M (50%) Received as of 6/30
 - Resource 7690 – STRS on Behalf Actuals \$11M lower than projection
 - Coinciding entry is in the Benefits
- Other Local Revenue (\$8.8M)
 - Resource 9015 – Community Redevelopment Fund \$8M higher than projected

Summary of Net Changes in **Restricted** Unaudited Actuals

- Unrestricted Expenditures – 5.75% Higher than projected
 - \$46.9M Lower than Projected
 - Benefits -\$13.7M Difference
 - \$11M lower than projected - Offsetting STRS on behalf entry from Other State Revenue
 - Books and Supplies - \$27.5M lower spending in these key resources

Res 7812 Early Ltrcy Spp	\$ 5.5 M
Res 3010 Title I Low Inc	\$ 4.7 M
Res 9333 Measure N	\$ 2.9 M
Res 3210 ESSER	\$ 2.7 M
Res 3212 ESSER II	\$ 2.2 M
Res 6388 SWP	\$ 1.5 M
Res 9011 Donations	\$ 0.9 M
Res 6387 CTE Incentive	\$ 0.9 M
Res 9332 Mea G1 Parcel	\$ 0.7 M
Res 9225 Kaiser/ebcf H&w	\$ 0.6 M
Res 6010 As Lrng&safehoo	\$ 0.5 M

Summary of Net Changes in **Restricted** Unaudited Actuals

- Services and Other Operating Expenditures - \$3M lower spending in these key resources
 - Res 6010 After School Learning & Safety – Lower than projection by \$.818M
 - Res 3210 ESSER – Lower than projection by \$.671M
 - Res 9333 Measure N – Lower than projection by \$.458M
 - Res 4124 21st Century – Lower than projection by \$.357M
- Other Outgo – Indirect Cost Transfer Lower by \$1.7M

COVID Funding Resource Update

COVID Resource Update as of Projected UnAudited Actuals Data as of 8/27/21

Resource	Resource Number	Spending Deadline	Total Award	Spent (\$M) 2020-21*	Budgeted 2021-22	Available (\$M) 2021-22+ *	Totals
SB117 - COVID-19 LEA Response	7388	None	\$0.4	\$0.4	\$0.0	\$0.0	\$0.4
State LLMF - General Fund	7420	6/2021	\$3.3	\$3.3	\$0.0	\$0.0	\$3.3
GEER	3215	9/2022	\$2.6	\$2.6	\$0.0	\$0.0	\$2.6
Coronavirus Relief	3220	5/2021	\$33.2	\$33.2	\$0.0	\$0.0	\$33.2
ESSER I	3210	9/2022	\$14.5	\$10.6	\$4.2	-\$0.3	\$14.5
In-Person Instruction (IPI)	7422	9/2024	\$11.6	\$11.8	\$0.0	-\$0.2	\$11.6
Expanded Learning (ELO)	7425	9/2024	\$24.4	\$0.0	\$23.3	\$1.1	\$24.4
Expanded Learning (ELO - paras)	7426	8/2022	\$2.6	\$0.0	\$0.0	\$2.6	\$2.6
ESSER II - Res 3212	3212	9/2023	\$57.9	\$3.4	\$54.7	-\$0.2	\$57.9
ESSER III	3213	9/2024	\$103.7	\$0.0	\$9.0	\$94.7	\$103.7
ESSER III (Learning Loss)	3214	9/2024	\$25.9	\$0.0	\$25.9	\$0.0	\$25.9
CA Community Partnerships	3211	9/2022	\$3.0	\$0.0	\$3.0	\$0.0	\$3.0
Totals			\$283.1	\$65.3	\$120.1	\$97.7	\$283.1

* Negative numbers will require budget adjustments in 2021-22 now that we have closed the books.

** This projection does not factor expenditure requests, plans, and programs that have been requested to carry forward though the current 9/2024 final spending timeline (FY 2023-24). It additionally will be fluid as the District responds to revised needs and requests as the response to the threats of COVID-19 declines/adjusts down. It also assumes all budgeted expenditures to date will be spent in the 2021-22 year, which will also be adjusted with each Interim projection.

Available for Spending 2021-22 and beyond* \$97.7

Ancillary Funds

2020-21 Andaudited Actuals Summary of Revenue, Expenditures, and Fund Balance			
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>2021-22 Adopted Budget Ending Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 411,026,247	\$ 383,626,097	\$ 60,443,968
Fund 01 - General Fund - Restricted	\$ 272,055,987	\$ 395,445,299	\$ 52,920,201
Fund 11 - Adult Education	\$ 2,854,862	\$ 3,162,860	\$ 1,602,237
Fund 12 - Child Development	\$ 15,032,478	\$ 14,453,428	\$ 2,825,006
Fund 13 - Student Nutrition	\$ 43,908,836	\$ 23,290,469	\$ 27,461,891
Fund 14 - Deferred Maintenance	\$ 48,576	\$ 2,324,734	\$ 2,321,680
Fund 21 - Building Fund	\$ 1,956,278	\$ 51,547,207	\$ 74,351,172
Fund 25 - Capital Facilities Fund	\$ 5,919,350	\$ 643,439	\$ 10,740,713
Fund 35 - County Schools Facility Fund	\$ 1,609,636	\$ 640,673	\$ 10,009,849
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 26,086	\$ 509,768	\$ 729,270
Fund 51 - Bond Interest and Redemption Fund	\$ 95,007,522	\$ 91,579,946	\$ 111,563,541
Fund 67 - Self Insurance Fund	\$ 26,062,741	\$ 18,935,972	\$ 24,163,485
Total All Funds	\$ 875,508,599	\$ 986,159,891	\$ 379,133,013

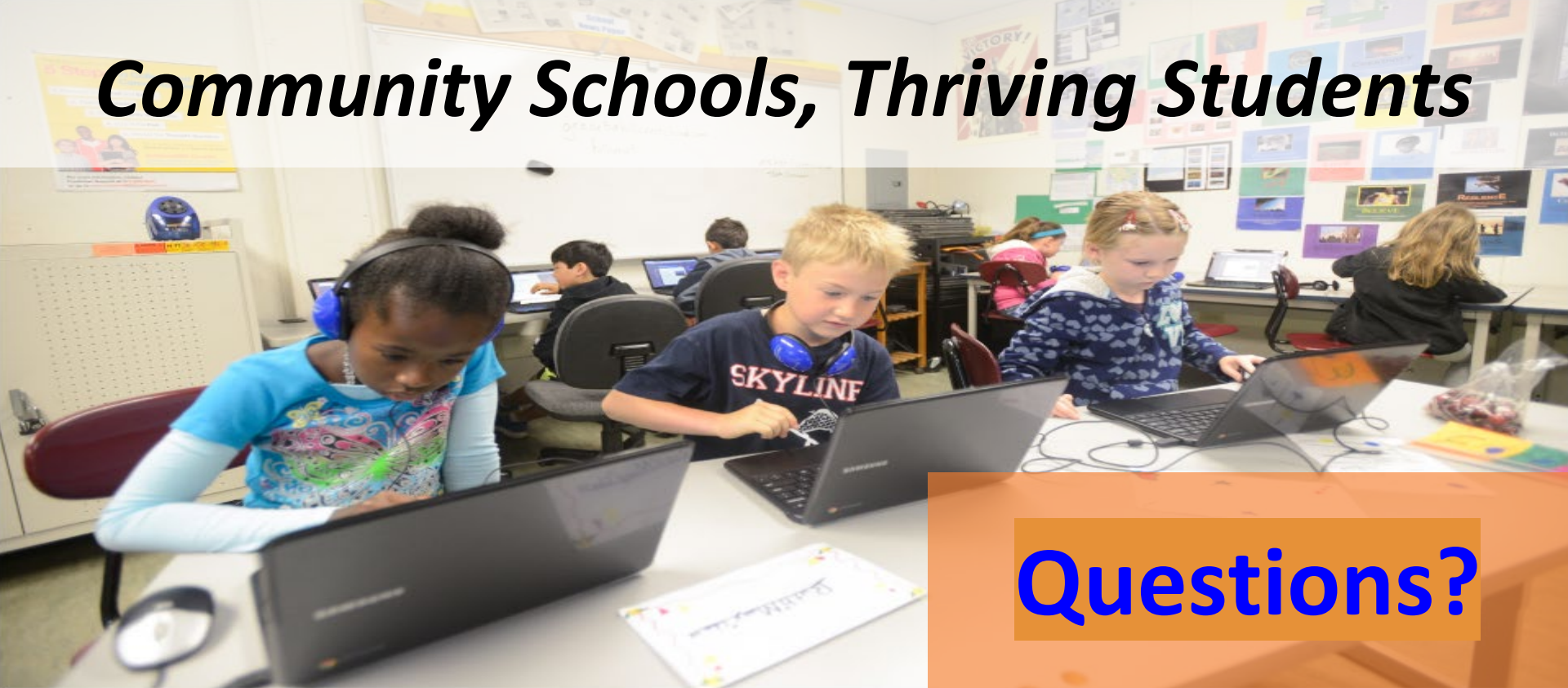
- 2020-21 - Cleared outstanding loan balance from 2005 to the General fund
 - Fund 12 Child Development - \$228,896
 - Fund 13 Student Nutrition - \$827,366

Next Steps

- September 8, 2021 – Unaudited Actuals Presented
- September 15, 2021 – Submit Unaudited Actuals to Alameda County Office of Education
- Continue Audit Activity for submission and completion of the 2020-21 Audit
 - December 2021
- Prepare for 2020-21 First Interim
 - Period End October 31, 2021
 - Submission December 2021
- Continue preparation for Budget Development 2022-23 & Fiscal Sustainability



Community Schools, Thriving Students



Questions?



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