

2021-2022  
First Interim Report  
(period ending October 31, 2021)



Board Meeting of  
December 15, 2021

Prepared by:  
Ruth F. Quinto, CPA, Assistant Superintendent,  
Business and Fiscal Services  
and  
Mary Crandall Plasencia, Director of Finance

**Mission:**

*Ensure a culturally diverse education for each student in a safe, healthy and supportive environment that prepares students for college and career opportunities.*

**Vision:**

*Empowering all children to achieve excellence*

## **OSD BOARD AGENDA ITEM**

**Name of Contributor:** Ruth F. Quinto, CPA

**Date of Meeting:** December 15, 2021

**Agenda Section:** Section D: Action Items

### **Oxnard School District 2021-2022 First Interim Financial Report (Period Ending October 31, 2021) (Quinto/Crandall Plasencia)**

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Oxnard School District's 2021-22 First Interim Financial Report is presented for approval and reflects a positive certification of the district's financial condition. The report is based on the October 31, 2021 year-to-date revenue and expenditures as required by state law.

#### **FISCAL IMPACT:**

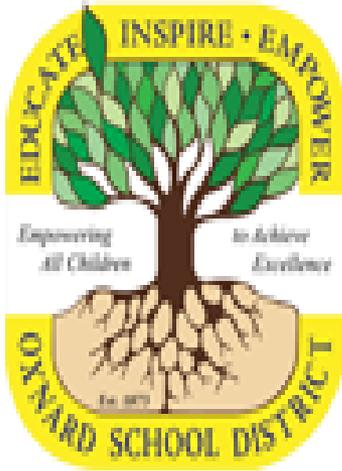
A positive certification reflects: the district's projected reserve for 2021-22 at \$16.59 million, or 7.0%, which exceeds the minimum required reserve for economic uncertainties (3%); and, that projections indicate a positive cash balance for the current year and two subsequent years. The support materials include a multi-year projected budget for the Unrestricted General Fund and utilize the assumptions developed by the California County Superintendents Educational Services Association as recommended by the Ventura County Office of Education.

#### **RECOMMENDATION:**

It is the recommendation of the Assistant Superintendent, Business & Fiscal Services and the Director of Finance that the Board approve the Oxnard School District 2021-2022 First Interim Report (Period Ending October 31, 2021).

#### **ADDITIONAL MATERIALS:**

- Attached:** [2021-2022 First Interim Financial Report PowerPoint \(10 pages\)](#)
- [2021-22 First Interim Financial Report Narrative Memo \(16 pages\)](#)
- [2021-2022 First Interim Financial Report State SACS Report \(126 pages\)](#)



# 2021-22 First Interim Financial Report

*Presenters:*

*Ruth F. Quinto, CPA*

*Assistant Superintendent, Business and Fiscal Services*

*Mary Crandall Plasencia, Director of Finance*

December 15, 2021

## Summary:

- *Budget to actual report based on year-to-date results*
- *Positive Certification of the district's financial condition*

## Items to Review:

- Financial Reporting Timelines
- First Interim 2021-22 – Certification
- First Interim 2021-22 – Current Year Revenues and Expenses
- Multi-Year Projection Assumptions for 2022-23 and 2023-24



## State Financial Reports

- ❑ Adopted Budget – June 30
- ❑ First Interim – December 15
- ❑ Second Interim – March 15
- ❑ Unaudited Actuals – September 15
- ❑ Independent Audit – January 15

## Submitting a Positive Certification for First Interim 2021-22

The district is able to meet its financial obligations for this year and two subsequent years and will have a positive cash balance



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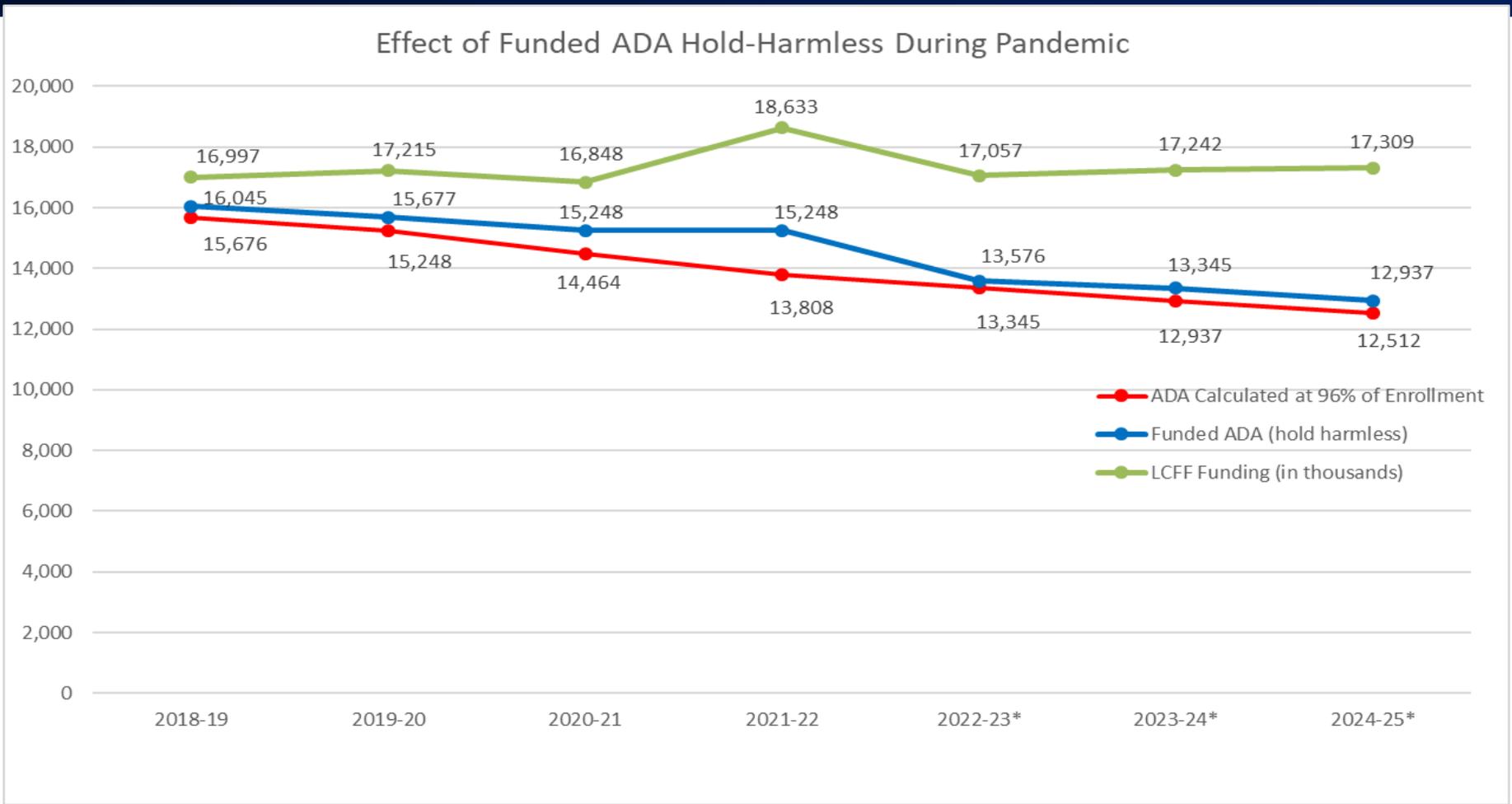
# Proposed Budget Assumptions

Planning Factor	2021-22	2022-23	2023-24
Estimated Funded ADA (Average Daily Attendance)	15,247.90	13,576.00	13,343.30
Funded UPP (Unduplicated Pupil Percentage)	90.53%	90.96%	90.51%
Step & Column	1.20%	1.20%	1.20%
Statutory COLA (Planning COLA)	5.07%	2.48%	3.11%
STRS Employer Statutory Rates	16.92%	19.10%	19.10%
PERS Employer Projected Rates	22.91%	26.10%	27.10%
Lottery - Unrestricted per ADA	\$163	\$163	\$163
Lottery - Prop 20 per ADA	\$65	\$65	\$65
Mandated Block Grant per ADA	\$32.79	\$33.60	\$34.64
CPI	3.96%	2.65%	2.36%
Routine Restricted Maintenance Account	3% of total GF expenditures	3% of total GF expenditures	3% of total GF expenditures
Health Benefits - Hard Cap with no anticipated changes	Varies by Bargaining Unit		



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# ADA Hold Harmless and Fiscal Cliff



\*Preliminary Estimates for Future Years

# Projected Employer Pension Increases

## □ CALSTRS®

- 2013/14 – 8.25%
- 2014/15 – 8.88%
- 2015/16 – 10.73%
- 2016/17 – 12.58%
- 2017/18 – 14.43%
- 2018/19 – 16.28%
- 2019/20 – 17.10%
- 2020/21 – 16.15%
- **2021/22 – 16.92%**
- 2022/23 – 19.10%
- 2023/24 – 19.10%
- 2024/25 – 19.10%

## □ CalPERS

- 2013/14 – 11.442%
- 2014/15 – 11.771%
- 2015/16 – 11.847%
- 2016/17 – 13.888%
- 2017/18 – 15.531%
- 2018/19 – 18.062%
- 2019/20 – 19.721%
- 2020/21 – 20.700%
- **2021/22 – 22.910%**
- 2022/23 – 26.100%\*
- 2023/24 – 27.100%\*
- 2024/25 – 27.70%\*

*\*Estimated rates provided by CalPERS*





# General Fund Summary Changes

## Revenue:

8010-8099	\$ 178,055,309	\$ 184,825,747	\$ 6,770,438	Recognize additional 15% Concentration Grant revenue
8100-8299	\$ 44,789,039	\$ 37,269,977	\$ (7,519,062)	Change in accounting treatment of ESSER funds to deferred revenue (revenue only recognized in the year it is actually spent)
8300-8599	\$ 9,995,552	\$ 26,979,202	\$ 16,983,650	Recognize Expanded Learning Opportunity Program \$12 million; Educator Effectiveness Block Grant \$1.7 million; Special Education Recovery \$1.5 million; ASES revenue increase \$1.5 million
8600-8799	\$ 11,145,050	\$ 12,270,988	\$ 1,125,938	Increase in Special Education/SELPA base funding rate

## Expenditures:

1000-1999	\$ 87,248,791	\$ 90,798,252	\$ 3,549,461	\$2 million increase in Teacher salary schedule/PD days; \$0.5 million shift Psychologist salaries from Restricted; \$1 million increase in substitute/extra help
2000-2999	\$ 29,884,679	\$ 33,538,724	\$ 3,654,045	Increase in Classified positions per ESSER and Expanded Learning Opportunity Grant program plans; increase in Classified salary schedule and substitute/extra help costs
3000-3999	\$ 46,138,409	\$ 47,187,315	\$ 1,048,906	Increase in statutory benefits due to increase in Classified positions, and increase in health and welfare contributions for Classified positions
4000-4999	\$ 15,257,572	\$ 18,518,792	\$ 3,261,220	Program expenses: \$1.2 million ESSER; \$0.6 million Educator Effectiveness; \$0.3 million Special Education Recovery; \$1 million in Title I, II, III, and IV carryover
5000-5999	\$ 30,551,508	\$ 40,675,185	\$ 10,123,677	Program expenses: \$3.8 million Expanded Learning Opportunity Program; \$1.5 million ASES; \$1.4 million ESSER; \$1 million in Title carryover
6000-6999	\$ 117,010	\$ 1,362,080	\$ 1,245,070	Program capital expenses according to ESSER-3 plan
7100-7499	\$ 2,703,000	\$ 5,632,140	\$ 2,929,140	Program ESSER-2 funds used to pay off long-term debt
7300-7399	\$ (716,003)	\$ (663,152)	\$ 52,851	Increase in indirect charges from Restricted resources
7600-7629	\$ -	\$ -	\$ -	
8980-8999	\$ (37,381,214)	\$ (36,900,894)	\$ (480,320)	Increase in contribution to Supplemental and Concentration resource



# Multi-Year Summary: 2020-21 through 2023-24

<b>General Fund Financial Summary (in millions)</b>	<b><u>First Interim</u> <u>2021-22</u></b>	<b><u>Projected</u> <u>2022-23</u></b>	<b><u>Projected</u> <u>2023-24</u></b>
Revenues	\$261.35	\$238.04	\$228.56
Expenditures	\$237.05	\$240.16	\$231.20
Net Increase/(Decrease) in Fund Balance	\$ 24.30	\$ (2.12)	\$ (2.65)
Beginning Balance	\$ 44.26	\$ 68.56	\$ 66.44
Ending Balance	\$ 68.56	\$ 66.44	\$ 63.79

## Components of Ending Fund Balance

Non-spendable (Cash, Inventory, Prepaids)	\$ .12	\$ .12	\$ .12
Restricted Programs	\$11.80	\$ 9.16	\$ 6.69
Assigned for Bus Replacement	\$ .15	\$ .15	\$ .15
Assigned for Future Textbook Adoption	\$ 2.00	\$ 2.00	\$ 2.00
Assigned for One-time Building Maintenance	\$ 1.54	\$ 1.54	\$ 1.54
Assigned for Pandemic Learning and Recovery	\$22.65	\$15.74	\$ 7.36
Assigned for Financial Stability	\$13.71	\$13.71	\$13.71
Reserve for Economic Uncertainties	\$16.59	\$24.02	\$32.22
Reserve for Economic Uncertainties %	7.0%	10.0%	14.0%



# 9 First Interim 2021-22 – Summary

- ❑ Reflects revisions to the current fiscal year
- ❑ Revised Multi-Year Projections
- ❑ Resulting “Positive Certification”
- ❑ Staff recommends approval of the 2021-22 First Interim Financial Report



# Next steps

January 2022	Governor's Proposed Budget for 2022-23
January – February 2022	Enrollment projections and staffing
February 2022	LCAP Supplement for 2021-22
January – June 2022	LCAP and Budget Development for 2022-23
March 2022	Second Interim Financial Report
June 2022	LCAP and Budget hearings and adoption for 2022-23



Oxnard School District  
2021-22 First Interim Financial Report

<b>General Fund Financial Summary</b> <i>(in millions)</i>	<u><b>First Interim</b></u> <u><b>2021-22</b></u>	<u><b>Projected</b></u> <u><b>2022-23</b></u>	<u><b>Projected</b></u> <u><b>2023-24</b></u>
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Reserve for Economic Uncertainties	\$16.59	\$24.02	\$32.22
 <b>Reserve for Economic Uncertainties %</b>	 <b>7.0%</b>	 <b>10.0%</b>	 <b>14.0%</b>

**State Financial Reporting Requirements**

The state requires school districts to submit interim financial reports twice a year. The First Interim is due by December 15 and the Second Interim by March 15. With these reports, school districts must certify their financial status for the current and two subsequent fiscal years. The certification status is classified as follows:

- Positive – will meet its reserve requirement and have a positive cash balance
- Qualified – may not meet its reserve requirement and/or may not have a positive cash balance
- Negative – will not meet its reserve requirement and will not have a positive cash balance

Oxnard School District maintains a positive certification. However, a school district with a qualified or negative certification loses some of its financial autonomy. The district's collective bargaining agreements are subject to County Office evaluation prior to board approval and the district is prohibited from incurring specific non-voter-approved financial obligations. In addition, qualified or negatively certified school districts must complete a Third Interim Report by June 1.

**Ventura County Office of Education (VCOE) First Interim Memo to School Districts**

The VCOE provided guidance in October that outlined the assumptions school districts should follow while preparing their First Interim reports which includes:

- *“The large funding priorities in this Adopted Budget are:*
  - *\$11 billion to eliminate inter-year principal apportionment deferrals*
  - *\$3.2 billion for 5.07% LCFF mega COLA*
  - *\$1.126 billion for concentration grant increase*
  - *\$1.8 billion for expanded learning time for K-6 unduplicated students*
  - *Requirement for in-person instruction and the availability of independent study*
  - *Multiyear ramp up of universal transitional kindergarten*

Oxnard School District  
2021-22 First Interim Financial Report

- *Planning for a universal meal program in 2022-23”*
- *“AB130 and AB167 created multiple planning requirements for the 2021-22 fiscal year including ESSER III Safe Return to In-Person Instruction, Educator Effectiveness Block Grant, A-G Completion Improvement Grant, and Prekindergarten Planning Grant.”*
- *“The Expanded Learning Opportunities Program for access to comprehensive expanded learning for all unduplicated students in elementary schools. The intent is to provide before- and after-school opportunities that, in combination with the instructional day, total nine hours daily, in addition to 30 expanded learning days during intersession periods.”*
- *“New LCAP requirements come into effect in 2021-22, including: 1) the requirement for a mid-year one-time supplement to the annual update, 2) carryover requirements for actions, expenditures, and qualitative improvements contributing to increased and improved services for targeted pupils, and 3) demonstration of how the additional concentration grant add-on funding is being used to increase the number of staff providing direct services in high needs schools.”*
- *“The school district reserve cap will be triggered for the first time beginning with the 2022-23 Adopted Budget to no more than 10% of annual expenditures”*

In addition to the above, the VCOE guidance included the following:

- Future year funded cost-of-living adjustments (COLA) remained the same as was presented in the 2021-22 Adopted Budget: 2.48% for 2022-23; and, 3.11% for 2023-24
- The CalSTRS employer contribution rate remained the same in 2022-23 at 19.10%
- The CalPERS employer contribution rates remained the same in 2022-23 at 26.10%, and 2023-24 at 27.10%
- The Governor’s final adopted budget eliminated cash flow deferrals for school districts

### **Rationale for Positive Certification Status**

Staff recommends a positive certification status. For purposes of this memo and analysis, the assumptions utilized include the provisions outlined in the VCOE memo and are reflected in the table attached. After consideration of these factors, the Multi-Year Report indicates that the district will maintain its required reserve and will maintain a positive cash balance.

### **Current and Future Year Factors**

Attached to this memo is the General Fund Summary Comparison table which contains an explanation of changes from the original budget. The main factors are as follows:

#### **1. Local Control Funding Formula (LCFF) for 2021-22**

As previously reported, the 2021-22 LCFF supplemental and concentration rate increased from 50% to 65%. Resources must fund site staff and will be reflected in the LCAP Supplemental report which will be presented to the Board in February 2022. This change from 50% to 65% will generate an estimated \$6.8 million in ongoing resources for the current year over previous estimates.

Oxnard School District  
2021-22 First Interim Financial Report

**2. Other Revenue**

As previously reported, COVID/Pandemic/Learning Loss revenues will be recognized when used in a future fiscal year. As a result, for the current year, ESSER revenue is estimated to decrease by \$7.5 million, which will be recognized in a future year. Also, several additional restricted revenue items totaling \$18.1 million are included for recognition as previously reported to the Board including: Expanded Learning Opportunity Program; Educator Effectiveness Block Grant; and, an increase in the Special Education/SELPA base funding rate.

**3. Salaries and Benefits**

Included in the First Interim are several increases to recognize Board approved program changes totaling approximately \$8.25 million mainly for: additional professional development days; additional substitutes, both certificated and classified; and, staffing to launch the Expanded Learning Opportunity Grant.

**4. Supplies, Services and Contracts**

Included in the First Interim are several increases to recognize Board approved program changes totaling approximately \$17.1 million mainly to support: the Educator Effectiveness Grant; Special Education Recovery; the Expanded Learning Opportunity Program; ASES; and, other ESSER initiatives.

**5. Assigned Fund Balance**

Fund balance assignments of \$40.0 million are included as follows:

- Bus Replacement \$ 0.15 million
- Textbook set-aside \$ 2.00 million
- 1x Building Maintenance \$ 1.54 million
- Pandemic Learning and Recovery \$ 22.65 million
- Financial Stability Reserve \$ 13.71 million

**6. Committed Fund Balance**

The state's school district reserve cap will be triggered for the first time beginning with the 2022-23 Adopted Budget to no more than 10% of annual expenditures. Therefore, it is recommended that the above listed Assigned Fund Balance for the Pandemic Learning and Recovery of \$22.65 million be designated as "Committed Fund Balance." A resolution to effectuate this designation will be presented to the Board for consideration with the second interim financial report.

**7. Local Control Funding Formula (LCFF) for 2022-23 and 2023-24**

The multi-year projections include LCFF funding at the levels mentioned earlier in the report. However, these increases are offset by declining enrollment, resulting in a decrease of \$15.7 million for 2022-23, and an increase of \$1.9 million, in 2023-24. (See attached LCFF Calculator). Additionally, declines in enrollment and Average Daily Attendance (ADA) have a significant impact to the 2022-23 fiscal year as illustrated in the attached chart of the district's historical enrollment along with the attached depiction of the fiscal cliff representing the elimination of the state's hold harmless provision.

Oxnard School District  
2021-22 First Interim Financial Report

**8. Staffing Ratios for 2022-23 and 2023-24**

The multi-year projections include staffing ratios as currently established by the collective bargaining agreement.

**9. CalSTRS and CalPERS for 2022-23 and 2023-24**

The multi-year projections include funding employer costs for CalSTRS and CalPERS at the levels mentioned earlier in the report.

**10. Indirect Rate for 2022-23 and 2023-24**

The current indirect rate is 5.45%. The 2020-21 Unaudited Actual Financial Report projected the 2022-23 indirect rate at 5.68%. The multi-year projection assumes 5.40% for 2023-24.

**11. Contributions for 2022-23 and 2023-24**

Contributions for Special Education and Routine Restricted Maintenance are projected to increase in the multi-year by \$100,000 for 2022-23, and \$1.5 million for 2023-24.

**12. Other Post-Employment Benefits (OPEB)**

The multi-year projection includes a net \$600,000 contribution from the Unrestricted General Fund for all years. The OPEB reserve is estimated at \$11.6 million as of June 30, 2022.

**Other Funds**

The Other Funds of the district are substantially unchanged from that presented in the Adopted Budget.

**Conclusion**

A summary of all budgets is reflected in the attached state report. Staff recommends the Board approve the 2021-22 First Interim Financial Report with a positive certification for submission to the Ventura County Office of Education.

Attached:

- Table of Assumptions
- General Fund Summary of Changes
- LCFF Calculator
- Historical Enrollment
- Fiscal Cliff/Hold Harmless
- 2021-22 First Interim State SACS Report

Oxnard School District  
2021-22 First Interim Financial Report

Table of Assumptions

Planning Factor	2021-22	2022-23	2022-23
Estimated Funded ADA (Average Daily Attendance)	15,247.90	13,576.00	13,343.30
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Mandated Block Grant per ADA	\$32.79	\$33.60	\$34.64
CPI	3.96%	2.65%	2.36%
Routine Restricted Maintenance Account	3% of total GF expenditures	3% of total GF expenditures	3% of total GF expenditures
Health Benefits - Hard Cap with no anticipated changes	Varies by Bargaining Unit		

Oxnard School District  
2021-22 First Interim Financial Report

**2021-22 General Fund Balance Summary Comparison**  
**Explanation of Changes from Original Budget**

Object	Original Budget	1st Interim	Difference	Explanation
<b>Revenue:</b>				
8010-8099	\$ 178,055,309	\$ 184,825,747	\$ 6,770,438	Recognize additional 15% Concentration Grant revenue
8100-8299	\$ 44,789,039	\$ 37,269,977	\$ (7,519,062)	Change in accounting treatment of ESSER funds to deferred revenue (revenue only recognized in the year it is actually spent)
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8800-8799	\$ 11,145,050	\$ 12,270,988	\$ 1,125,938	Increase in Special Education/SELPA base funding rate
<b>Expenditures:</b>				
1000-1999	\$ 87,248,791	\$ 90,798,252	\$ 3,549,461	\$2 million increase in Teacher salary schedule/PD days; \$0.5 million shift Psychologist salaries from Restricted; \$1 million increase in substitute/extra help
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7300-7399	\$ (716,003)	\$ (663,152)	\$ 52,851	Increase in indirect charges from Restricted resources
7600-7629	\$ -	\$ -	\$ -	
8980-8999	\$ (37,381,214)	\$ (36,900,894)	\$ (480,320)	Increase in contribution to Supplemental and Concentration resource

**LCFF Calculator**

Summary Tab

Oxnard (72538) - FY2021-22 First Interim	10/31/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	3.00%	3.00%
Base Grant Promotion Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Promotion Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$122,597,954	\$119,272,691	\$125,256,109	\$114,383,645	\$115,937,839	\$116,401,908	\$115,922,265	\$116,375,142
Grade Span Adjustment	5,497,559	5,223,953	5,491,499	4,896,662	4,980,000	4,977,821	5,072,879	5,265,541
Supplemental Grant	22,163,086	21,859,121	23,673,163	21,699,473	21,888,547	21,974,586	21,900,120	22,014,531
Concentration Grant	20,181,448	20,411,225	30,195,506	27,880,580	27,909,651	28,024,152	27,919,629	28,060,681
Add-ons: Targeted Instructional Improvement Block Grant	500,077	500,077	500,077	500,077	500,077	500,077	500,077	500,077
Add-ons: Home-to-School Transportation	1,209,393	1,209,393	1,209,393	1,209,393	1,209,393	1,209,393	1,209,393	1,209,393
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$172,149,517</b>	<b>\$168,476,460</b>	<b>\$186,325,747</b>	<b>\$170,569,830</b>	<b>\$172,425,507</b>	<b>\$173,087,937</b>	<b>\$172,524,363</b>	<b>\$173,425,365</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>172,149,517</b>	<b>168,476,460</b>	<b>186,325,747</b>	<b>170,569,830</b>	<b>172,425,507</b>	<b>173,087,937</b>	<b>172,524,363</b>	<b>173,425,365</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,981</b>	<b>\$ 11,049</b>	<b>\$ 12,226</b>	<b>\$ 12,564</b>	<b>\$ 12,922</b>	<b>\$ 13,379</b>	<b>\$ 13,790</b>	<b>\$ 14,216</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 130,204,694	\$ 90,990,139	\$ 108,881,402	\$ 101,579,720	\$ 104,617,925	\$ 107,343,554	\$ 108,946,847	\$ 111,433,361
EPA (for LCFF Calculation purposes)	\$ 12,856,655	\$ 50,317,865	\$ 50,464,345	\$ 42,010,110	\$ 40,827,582	\$ 38,764,383	\$ 36,597,516	\$ 35,012,004
<b>Local Revenue Sources:</b>								
Property Taxes (Object 8021 to 8089)	\$ 29,088,168	\$ 27,168,456	\$ 26,980,000	\$ 26,980,000	\$ 26,980,000	\$ 26,980,000	\$ 26,980,000	\$ 26,980,000
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 29,088,168	\$ 27,168,456	\$ 26,980,000	\$ 26,980,000	\$ 26,980,000	\$ 26,980,000	\$ 26,980,000	\$ 26,980,000
<b>TOTAL FUNDING</b>	<b>172,149,517</b>	<b>168,476,460</b>	<b>186,325,747</b>	<b>170,569,830</b>	<b>172,425,507</b>	<b>173,087,937</b>	<b>172,524,363</b>	<b>173,425,365</b>
Basic Aid Status	Non-Basic Aid							
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>172,149,517</b>	<b>168,476,460</b>	<b>186,325,747</b>	<b>170,569,830</b>	<b>172,425,507</b>	<b>173,087,937</b>	<b>172,524,363</b>	<b>173,425,365</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.00000000%	70.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.00000000%	70.00000000%
EPA (for LCFF Calculation purposes)	\$ 12,856,655	\$ 50,317,865	\$ 50,464,345	\$ 42,010,110	\$ 40,827,582	\$ 38,764,383	\$ 36,597,516	\$ 35,012,004
EPA, Current Year (Object Code 8012)	\$ 12,856,655	\$ 50,317,865	\$ 50,464,345	\$ 42,010,110	\$ 40,827,582	\$ 38,764,383	\$ 36,597,516	\$ 35,012,004
(P-2 plus Current Year Accrual)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Object Code 8019)	\$ 193,448.00	\$ 40,648.00	\$ (0.22)	\$ -	\$ -	\$ -	\$ -	\$ -
(PA less Prior Year Accrual)	-	-	-	-	-	-	-	-
Accrual (from Data Entry Tab)	-	-	-	-	-	-	-	-

Oxnard School District  
2021-22 First Interim Financial Report

Summary Tab

Oxnard (72538) - FY2021-22 First Interim		10/31/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>									
Base Grant (Excludes add-ons for RTIG and Transportation)	\$ 128,095,513	\$ 124,496,644	\$ 130,747,608	\$ 119,280,307	\$ 120,917,839	\$ 121,379,729	\$ 120,995,144	\$ 121,640,883	
Supplemental and Concentration Grant funding in the LCAP year	\$ 42,344,534	\$ 42,270,346	\$ 53,868,669	\$ 49,580,053	\$ 49,798,198	\$ 49,998,738	\$ 49,819,749	\$ 50,075,212	
Percentage to Increase or Improve Services	33.06%	33.95%	41.20%	41.57%	41.18%	41.19%	41.17%	41.17%	
<b>SUMMARY OF STUDENT POPULATION</b>									
<b>Unduplicated Pupil Population</b>									
Enrollment	15,727	15,131	14,383	13,843	13,420	12,976	12,653	12,653	
COE Enrollment	54	52	52	52	50	50	48	48	
<b>Total Enrollment</b>	<b>15,781</b>	<b>15,183</b>	<b>14,435</b>	<b>13,895</b>	<b>13,470</b>	<b>13,026</b>	<b>12,701</b>	<b>12,701</b>	
<b>Unduplicated Pupil Count</b>									
Unduplicated Pupil Count	14,078	13,909	13,025	12,551	12,167	11,758	11,467	11,467	
COE Unduplicated Pupil Count	26	31	31	31	28	28	26	26	
<b>Total Unduplicated Pupil Count</b>	<b>14,104</b>	<b>13,940</b>	<b>13,056</b>	<b>12,582</b>	<b>12,195</b>	<b>11,786</b>	<b>11,493</b>	<b>11,493</b>	
Rolling %, Supplemental Grant	86.5100%	87.7900%	90.5300%	90.9600%	90.5100%	90.5200%	90.5000%	90.4800%	
Rolling %, Concentration Grant	86.5100%	87.7900%	90.5300%	90.9600%	90.5100%	90.5200%	90.5000%	90.4800%	

Oxnard (72538) - FY2021-22 First Interim	10/31/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF LCFF ADA</b>								
<b>Price Year ADA for the Hold Harmless - (net of current year change/shft)</b>								
Grades TK-3	6,854.55	6,512.97	6,512.97	5,665.00	5,593.00	5,396.00	5,337.00	5,381.00
Grades 4-6	5,209.83	5,166.20	5,166.20	4,683.00	4,503.00	4,354.00	4,122.00	3,931.00
Grades 7-8	3,548.36	3,504.47	3,504.47	3,172.00	3,193.00	3,133.00	2,999.00	2,834.00
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>15,612.74</b>	<b>15,183.64</b>	<b>15,183.64</b>	<b>13,520.00</b>	<b>13,289.00</b>	<b>12,883.00</b>	<b>12,458.00</b>	<b>12,146.00</b>
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>15,612.74</b>	<b>15,183.64</b>	<b>15,183.64</b>	<b>13,520.00</b>	<b>13,289.00</b>	<b>12,883.00</b>	<b>12,458.00</b>	<b>12,146.00</b>
<b>Current Year ADA</b>								
Grades TK-3	6,512.97	6,512.97	5,665.00	5,593.00	5,396.00	5,337.00	5,381.00	5,381.00
Grades 4-6	5,166.20	5,166.20	4,683.00	4,503.00	4,354.00	4,122.00	3,931.00	3,931.00
Grades 7-8	3,504.47	3,504.47	3,172.00	3,193.00	3,133.00	2,999.00	2,834.00	2,834.00
Grades 9-12	-	-	-	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>15,183.64</b>	<b>15,183.64</b>	<b>13,520.00</b>	<b>13,289.00</b>	<b>12,883.00</b>	<b>12,458.00</b>	<b>12,146.00</b>	<b>12,146.00</b>
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>15,183.64</b>	<b>15,183.64</b>	<b>13,520.00</b>	<b>13,289.00</b>	<b>12,883.00</b>	<b>12,458.00</b>	<b>12,146.00</b>	<b>12,146.00</b>
<b>Change in LCFF ADA (excludes NSS ADA)</b>	<b>(429.10)</b>	<b>-</b>	<b>(1,663.64)</b>	<b>(231.00)</b>	<b>(406.00)</b>	<b>(425.00)</b>	<b>(312.00)</b>	<b>-</b>
	Decline	No Change	Decline	Decline	Decline	Decline	Decline	No Change
<b>Funded LCFF ADA for the Hold Harmless</b>								
Grades TK-3	6,854.55	6,512.97	6,512.97	5,665.00	5,593.00	5,396.00	5,337.00	5,381.00
Grades 4-6	5,209.83	5,166.20	5,166.20	4,683.00	4,503.00	4,354.00	4,122.00	3,931.00
Grades 7-8	3,548.36	3,504.47	3,504.47	3,172.00	3,193.00	3,133.00	2,999.00	2,834.00
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>15,612.74</b>	<b>15,183.64</b>	<b>15,183.64</b>	<b>13,520.00</b>	<b>13,289.00</b>	<b>12,883.00</b>	<b>12,458.00</b>	<b>12,146.00</b>
	Prior	Current	Prior	Prior	Prior	Prior	Prior	Current
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	8.82	8.82	9.00	9.00	8.80	8.80	8.50	8.50
Grades 4-6	20.53	20.53	20.00	20.00	19.50	19.50	19.00	19.00
Grades 7-8	34.91	34.91	27.00	27.00	26.00	26.00	25.40	25.40
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>64.26</b>	<b>64.26</b>	<b>56.00</b>	<b>56.00</b>	<b>54.30</b>	<b>54.30</b>	<b>52.90</b>	<b>52.90</b>
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	6,521.79	6,521.79	5,674.00	5,602.00	5,404.80	5,345.80	5,389.50	5,389.50
Grades 4-6	5,186.73	5,186.73	4,703.00	4,523.00	4,373.50	4,141.50	3,950.00	3,950.00
Grades 7-8	3,539.38	3,539.38	3,199.00	3,220.00	3,159.00	3,025.00	2,859.40	2,859.40
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>15,247.90</b>	<b>15,247.90</b>	<b>13,576.00</b>	<b>13,345.00</b>	<b>12,937.30</b>	<b>12,512.30</b>	<b>12,198.90</b>	<b>12,198.90</b>
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	6,863.37	6,521.79	6,521.97	5,674.00	5,601.80	5,404.80	5,345.50	5,389.50
Grades 4-6	5,230.36	5,186.73	5,186.20	4,703.00	4,522.50	4,373.50	4,141.00	3,950.00
Grades 7-8	3,583.27	3,539.38	3,531.47	3,199.00	3,219.00	3,159.00	3,024.40	2,859.40
Grades 9-12	-	-	-	-	-	-	-	-
<b>Total</b>	<b>15,677.00</b>	<b>15,247.90</b>	<b>15,239.64</b>	<b>13,576.00</b>	<b>13,343.30</b>	<b>12,937.30</b>	<b>12,510.90</b>	<b>12,198.90</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>429.10</b>	<b>-</b>	<b>1,663.64</b>	<b>231.00</b>	<b>406.00</b>	<b>425.00</b>	<b>312.00</b>	<b>-</b>

Summary Tab

Oxnard (72538) - FY2021-22 First Interim		10/31/2021							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>PER ADA FUNDING LEVELS</b>									
<b>Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$	11,314	\$ 11,390	\$ 12,616	\$ 12,963	\$ 13,329	\$ 13,803	\$ 14,216	\$ 14,642
Grades 4-6	\$	10,402	\$ 10,472	\$ 11,600	\$ 11,918	\$ 12,256	\$ 12,690	\$ 13,070	\$ 13,462
Grades 7-8	\$	10,711	\$ 10,783	\$ 11,943	\$ 12,271	\$ 12,619	\$ 13,066	\$ 13,457	\$ 13,860
Grades 9-12	\$	12,736	\$ 12,822	\$ 14,701	\$ 14,590	\$ 15,002	\$ 15,535	\$ 15,999	\$ 16,478
<b>Base Grants</b>									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 9,121	\$ 9,395
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 9,258	\$ 9,536
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,532	\$ 9,818
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 11,046	\$ 11,377
<b>Grade Span Adjustment</b>									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 949	\$ 977
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 287	\$ 296
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441	\$ 9,776	\$ 10,070	\$ 10,372
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 9,258	\$ 9,536
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,532	\$ 9,818
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,333	\$ 11,673
<b>Prorated Base Grants</b>									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 9,121	\$ 9,395
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 9,258	\$ 9,536
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,532	\$ 9,818
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 11,046	\$ 11,377
<b>Prorated Grade Span Adjustment</b>									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 949	\$ 977
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 287	\$ 296
<b>Supplemental Grant</b>									
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 2,034	\$ 2,074
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,798	\$ 1,852	\$ 1,907
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,906	\$ 1,964
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,267	\$ 2,335
<b>Actual - 1.00 ADA, Local UPP as follows:</b>									
		86.51%	87.79%	90.53%	90.96%	90.51%	90.52%	90.50%	90.49%
Grades TK-3	\$	1,471	\$ 1,493	\$ 1,618	\$ 1,666	\$ 1,709	\$ 1,770	\$ 1,823	\$ 1,877
Grades 4-6	\$	1,353	\$ 1,373	\$ 1,487	\$ 1,532	\$ 1,571	\$ 1,627	\$ 1,676	\$ 1,726
Grades 7-8	\$	1,393	\$ 1,413	\$ 1,531	\$ 1,577	\$ 1,618	\$ 1,675	\$ 1,725	\$ 1,777
Grades 9-12	\$	1,656	\$ 1,681	\$ 1,821	\$ 1,875	\$ 1,924	\$ 1,992	\$ 2,051	\$ 2,113
<b>Concentration Grant (&gt;55% population)</b>									
Maximum - 1.00 ADA, 100% UPP		50%	50%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137	\$ 6,354	\$ 6,546	\$ 6,742
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643	\$ 5,842	\$ 6,018	\$ 6,198
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810	\$ 6,015	\$ 6,196	\$ 6,382
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907	\$ 7,152	\$ 7,366	\$ 7,587
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>									
		31.5000%	32.7900%	35.5300%	35.9600%	35.5100%	35.5200%	35.5000%	35.4900%
Grades TK-3	\$	1,340	\$ 1,394	\$ 2,063	\$ 2,140	\$ 2,179	\$ 2,257	\$ 2,324	\$ 2,393
Grades 4-6	\$	1,232	\$ 1,282	\$ 1,897	\$ 1,968	\$ 2,004	\$ 2,075	\$ 2,136	\$ 2,200
Grades 7-8	\$	1,268	\$ 1,320	\$ 1,953	\$ 2,026	\$ 2,063	\$ 2,137	\$ 2,200	\$ 2,265
Grades 9-12	\$	1,508	\$ 1,569	\$ 2,323	\$ 2,409	\$ 2,453	\$ 2,540	\$ 2,615	\$ 2,693

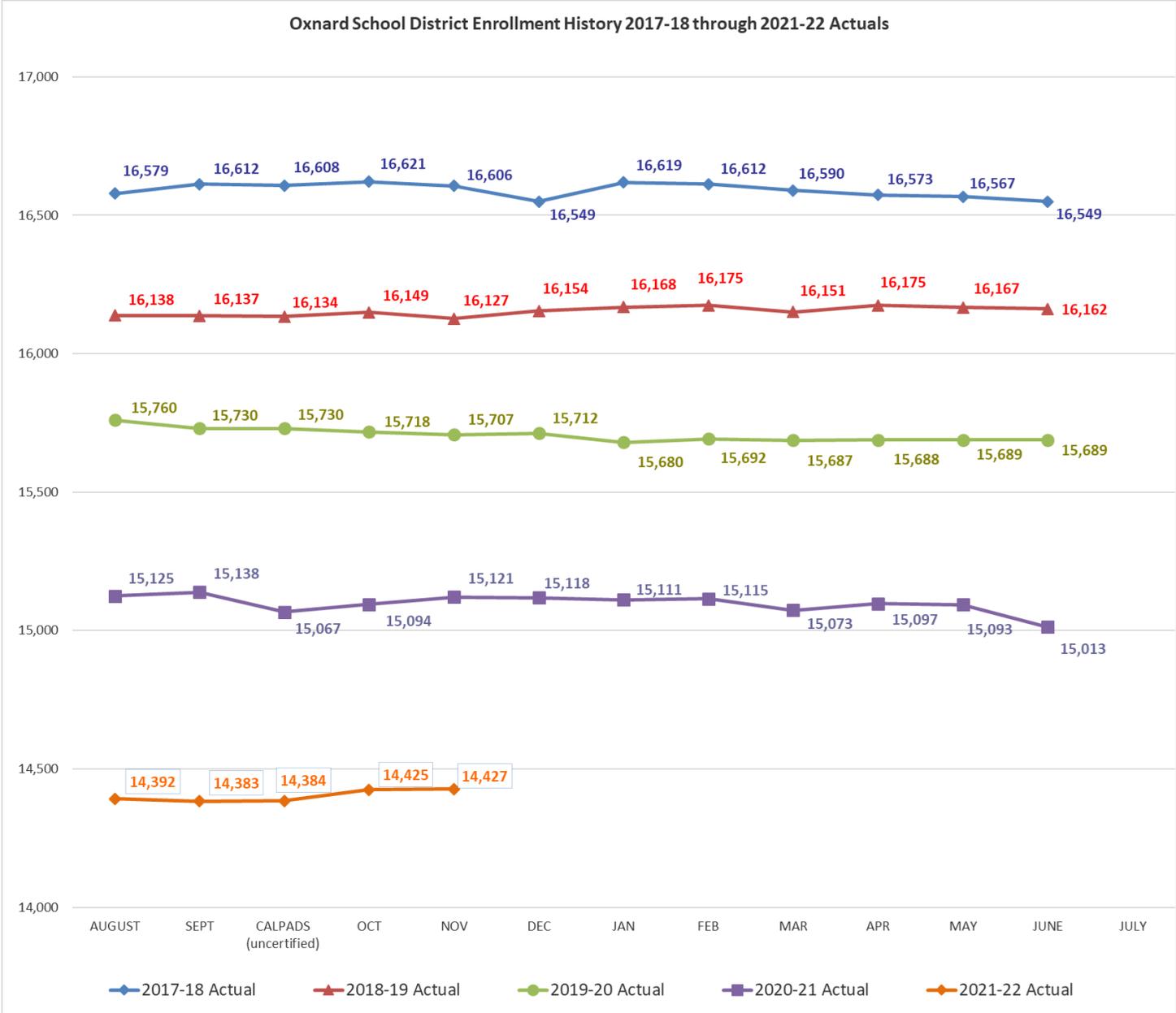
Oxnard (72538) - FY2021-22 First Interim							10/31/2021		v.22.2a			
LOCAL CONTROL FUNDING FORMULA							2020-21		2021-22			
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Provision		Unduplicated Pupil Percentage		COLA & Augmentation		Unduplicated Pupil Percentage			
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Total		
Grades TK-3	6,521.79	\$ 7,702	\$ 801	\$ 1,493	\$ 1,304	\$ 74,289,341	6,521.97	\$ 8,098	\$ 842	\$ 1,618	\$ 2,063	\$ 82,282,900
Grades 4-6	5,186.73	7,818		1,373	1,282	54,317,748	5,186.20	8,215		1,487	1,897	60,157,955
Grades 7-8	3,539.38	8,050		1,413	1,320	38,165,901	3,531.47	8,458		1,531	1,953	42,175,422
Grades 9-12	-	9,329	243	1,681	1,569	-	-	9,802	255	1,821	2,328	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Base, Supplemental, and Concentration Grant</b>		<b>\$119,272,691</b>	<b>\$ 5,228,953</b>	<b>\$ 21,859,121</b>	<b>\$ 20,411,325</b>	<b>\$166,766,990</b>		<b>\$125,256,109</b>	<b>\$ 5,491,490</b>	<b>\$ 23,673,163</b>	<b>\$ 30,195,506</b>	<b>\$184,616,277</b>
<b>NSS Allowance</b>												
<b>TOTAL BASE</b>	<b>15,247.90</b>	<b>\$119,272,691</b>	<b>\$ 5,228,953</b>	<b>\$ 21,859,121</b>	<b>\$ 20,411,325</b>	<b>\$166,766,990</b>	<b>15,239.64</b>	<b>\$125,256,109</b>	<b>\$ 5,491,490</b>	<b>\$ 23,673,163</b>	<b>\$ 30,195,506</b>	<b>\$184,616,277</b>
<b>ADD ONS:</b>												
Targeted Instructional Improvement Block Grant						\$ 500,077						\$ 500,077
Home-to-School Transportation						1,209,398						1,209,398
Small School District Bus Replacement Program						-						-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-						-
<b>LCFF ENTITLEMENT</b>						<b>\$168,476,460</b>						<b>\$186,325,747</b>
<b>STATE AID CALCULATION</b>												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						168,476,460						166,325,747
Local Revenue (including RDA)						(27,168,456)						(26,980,000)
<b>Gross State Aid</b>						<b>\$141,308,004</b>						<b>\$159,345,747</b>
<b>MINIMUM STATE AID CALCULATION</b>												
			12-13 Rate	2020-21 ADA		N/A		12-13 Rate	2021-22 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,081.77	15,247.90		\$ 77,486,321		\$ 5,081.77	15,289.64			\$ 77,444,345
2012-13 NSS Allowance (deficit)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(27,168,456)						(26,980,000)
Subtotal State Aid for Historical RL/Charter General BG						50,317,865						50,464,345
Categorical funding from 2012-13 net of fair share reduction						17,222,074						17,222,074
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Provision Factor						67,539,939						67,686,419
Provision Factor						0.00%						0.00%
<b>Minimum State Aid Guarantee</b>						<b>\$ 67,539,939</b>						<b>\$ 67,686,419</b>
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
<b>TOTAL STATE AID</b>						<b>\$141,308,004</b>						<b>\$159,345,747</b>
<b>ADDITIONAL STATE AID (Additional SA)</b>												
						\$ -						\$ -
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>												
Change Over Prior Year			-2.13%	(3,673,057)		\$168,476,460						\$186,325,747
LCFF Entitlement Per ADA						11,049			10.59%	17,849,287		12,226
Per ADA Change Over Prior Year			0.62%	68		-			10.65%	1,177		-
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>												
				Increase		2020-21		Increase				2021-22
State Aid		-30.12%		(30,254,555)		\$ 90,990,139		39.66%		17,891,262		\$108,881,402
Education Protection Account						50,317,865						50,464,345
Property Taxes Net of In-Lieu Transfers		-6.80%		(1,919,712)		27,168,456		-0.69%		(188,456)		26,980,000
Charter In-Lieu Taxes		0.00%		-		-		0.00%		-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-23.89%		(41,134,267)		\$168,476,460		30.51%		17,702,806		\$186,325,747

Oxnard (72538) - FY2021-22 First Interim	10/31/2021					v.22.2a	v.22.2a								
LOCAL CONTROL FUNDING FORMULA						2022-23					2023-24				
LCFF ENTITLEMENT CALCULATION						2022-23					2023-24				
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total			
Grades TK-3	5,674.00	\$ 8,294	\$ 863	\$ 1,666	\$ 2,140	\$ 73,553,189	5,601.80	\$ 8,352	\$ 889	\$ 1,709	\$ 2,179	\$ 74,667,144			
Grades 4-6	4,703.00	8,419		1,532	1,968	96,052,431	4,522.50	8,681		1,571	2,004	55,428,392			
Grades 7-8	3,199.00	8,668		1,577	2,026	39,254,740	3,219.00	8,988		1,618	2,063	40,620,501			
Grades 9-12	-	10,045	261	1,875	2,409	-	-	10,357	269	1,924	2,453	-			
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-			
Total Base, Supplemental, and Concentration Grant		\$ 114,383,645	\$ 4,896,662	\$ 21,699,473	\$ 27,880,580	\$ 168,860,360		\$ 115,997,839	\$ 4,980,000	\$ 21,888,547	\$ 27,909,651	\$ 170,716,037			
NSS Allowance		-	-	-	-	-		-	-	-	-	-			
<b>TOTAL BASE</b>	<b>13,576.00</b>	<b>\$ 114,383,645</b>	<b>\$ 4,896,662</b>	<b>\$ 21,699,473</b>	<b>\$ 27,880,580</b>	<b>\$ 168,860,360</b>	<b>13,343.30</b>	<b>\$ 115,997,839</b>	<b>\$ 4,980,000</b>	<b>\$ 21,888,547</b>	<b>\$ 27,909,651</b>	<b>\$ 170,716,037</b>			
<b>ADD ONS:</b>															
Targeted Instructional Improvement Block Grant						\$ 500,077						\$ 500,077			
Home-to-School Transportation						1,208,398						1,208,398			
Small School District Bus Replacement Program						-						-			
						-						-			
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-						-			
<b>LCFF ENTITLEMENT</b>						\$ 170,569,830						\$ 172,425,507			
<b>STATE AID CALCULATION</b>															
Miscellaneous Adjustments						-						-			
Adjusted LCFF Entitlement						170,569,830						172,425,507			
Local Revenue (Including RDA)						(26,980,000)						(26,980,000)			
Gross State Aid						\$ 143,589,830						\$ 145,445,507			
<b>MINIMUM STATE AID CALCULATION</b>															
			12-13 Rate	2022-23 ADA		N/A		12-13 Rate	2023-24 ADA			N/A			
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,081.77	13,576.00		\$ 68,990,110		\$ 5,081.77	13,343.30			\$ 67,807,582			
2012-13 NSS Allowance (deficit)						-						-			
Minimum State Aid Adjustments						-						-			
Less Current Year Property Taxes/In-Lieu						(26,980,000)						(26,980,000)			
Subtotal State Aid for Historical RL/Charter General BG						42,010,110						40,827,582			
Categorical Funding from 2012-13 met of fair share reduction						17,222,074						17,222,074			
Charter School Categorical Block Grant adjusted for ADA						-						-			
Minimum State Aid Guarantee Before Proration Factor						59,232,184						58,049,656			
Proration Factor						0.00%						0.00%			
Minimum State Aid Guarantee						\$ 59,232,184						\$ 58,049,656			
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>															
LCFF Entitlement						-						-			
Minimum State Aid plus Property Taxes including RDA						-						-			
Offset						-						-			
Minimum State Aid Prior to Offset						-						-			
Total Minimum State Aid with Offset						-						-			
<b>TOTAL STATE AID</b>						\$ 143,589,830						\$ 145,445,507			
<b>ADDITIONAL STATE AID (Additional SA)</b>															
						\$ -						\$ -			
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						\$ 170,569,830						\$ 172,425,507			
Change Over Prior Year			-8.46%	(15,755,917)				1.09%	1,855,677						
LCFF Entitlement Per ADA						12,564						12,922			
Per-ADA Change Over Prior Year			2.78%	338				2.85%	358						
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid			
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>															
				Increase		2022-23		Increase		2023-24					
State Aid			-6.71%	(7,301,681)		\$ 101,579,720		2.99%	3,038,205			\$ 104,617,925			
Education Protection Account						42,010,110						40,827,582			
Property Taxes Net of In-Lieu Transfers			0.00%	-		26,980,000		0.00%	-			26,980,000			
Charter In-Lieu Taxes			0.00%	-		-		0.00%	-			-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-3.92%	(7,301,681)		\$ 170,569,830		1.78%	3,038,205			\$ 172,425,507			

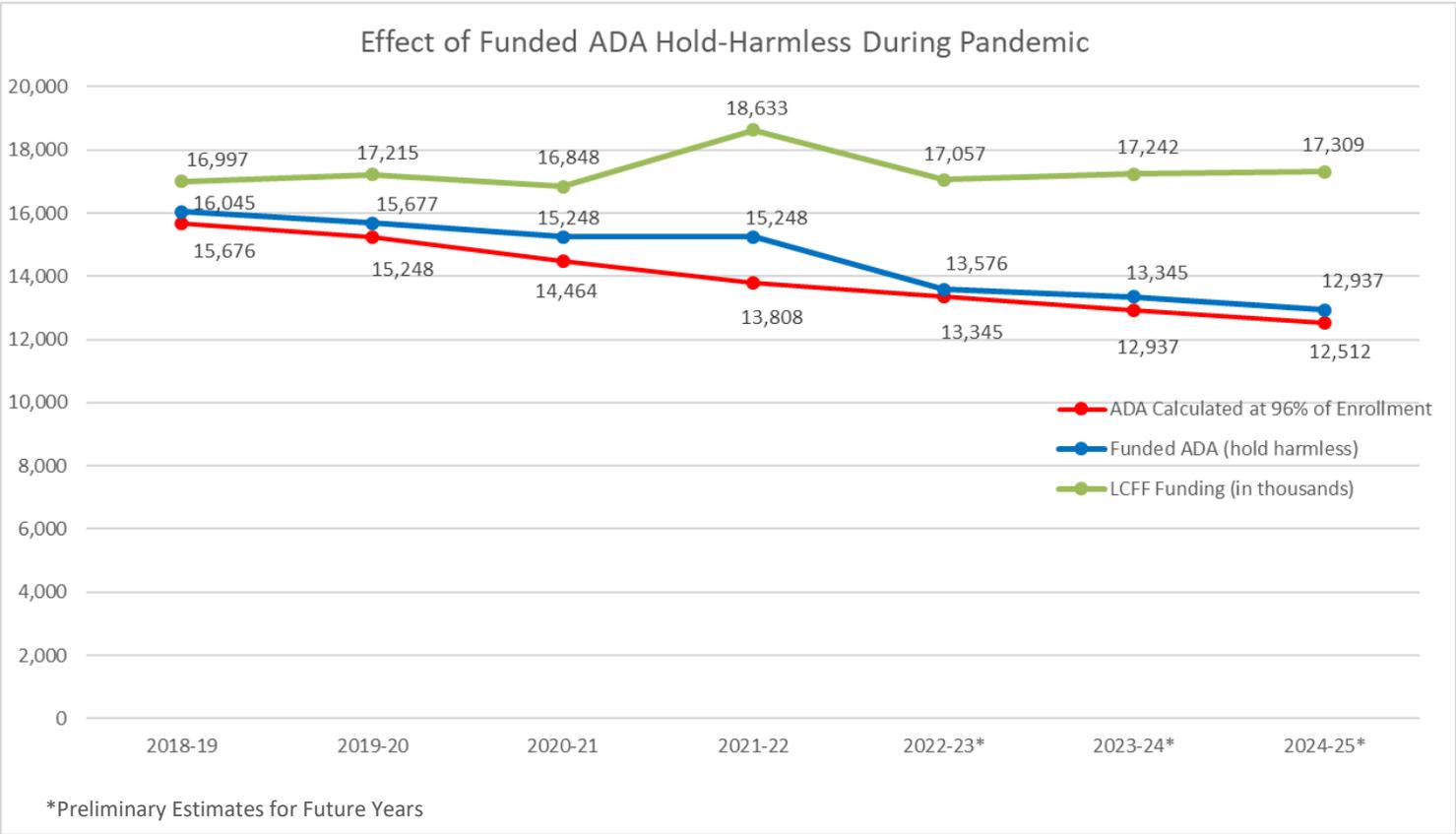
Oxnard (72538) - FY 2021-22 First Interim	2024-25						2025-26					
LOCAL CONTROL FUNDING FORMULA	2024-25						2025-26					
LCFF ENTITLEMENT CALCULATION	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors	3.54%		0.00%		90.52%		3.00%		0.00%		90.50%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	5,404.80	\$ 8,855	\$ 921	\$ 1,770	\$ 2,257	\$ 74,802,076	5,345.50	\$ 9,121	\$ 949	\$ 1,823	\$ 2,324	\$ 75,993,351
Grades 4-6	4,373.50	8,988		1,627	2,075	55,501,189	4,141.00	9,258		1,676	2,136	54,122,793
Grades 7-8	3,159.00	9,254		1,675	2,137	41,275,202	3,034.40	9,532		1,725	2,200	40,698,749
Grades 9-12	-	10,724	279	1,992	2,540	-	-	11,046	287	2,051	2,815	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	-	\$ 116,401,908	\$ 4,977,821	\$ 21,974,586	\$ 28,024,152	\$ 171,378,467	-	\$ 115,922,265	\$ 5,072,879	\$ 21,900,120	\$ 27,919,629	\$ 170,814,893
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>12,937.30</b>	<b>\$ 116,401,908</b>	<b>\$ 4,977,821</b>	<b>\$ 21,974,586</b>	<b>\$ 28,024,152</b>	<b>\$ 171,378,467</b>	<b>12,510.90</b>	<b>\$ 115,922,265</b>	<b>\$ 5,072,879</b>	<b>\$ 21,900,120</b>	<b>\$ 27,919,629</b>	<b>\$ 170,814,893</b>
<b>ADD ONS:</b>												
Targeted Instructional Improvement Block Grant						\$ 500,077						\$ 500,077
Home-to-School Transportation						1,209,393						1,209,393
Small School District Bus Replacement Program						-						-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>-</b>						<b>-</b>
<b>LCFF ENTITLEMENT</b>						<b>\$ 173,087,937</b>						<b>\$ 172,524,383</b>
<b>STATE AID CALCULATION</b>						<b>-</b>						<b>-</b>
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						173,087,937						172,524,383
Local Revenue (including RDA)						(26,980,000)						(26,980,000)
Gross State Aid						\$ 146,107,937						\$ 145,544,383
<b>MINIMUM STATE AID CALCULATION</b>						<b>-</b>						<b>-</b>
	<u>12-13 Rate</u>		<u>2024-25 ADA</u>		<u>N/A</u>		<u>12-13 Rate</u>		<u>2025-26 ADA</u>		<u>N/A</u>	
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,081.77		12,937.30		\$ 65,744,383		\$ 5,081.77		12,510.90		\$ 63,577,516	
2012-13 NSS Allowance (deficit)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(26,980,000)						(26,980,000)
Subtotal State Aid for Historical RL/Charter General BG						38,764,383						36,597,516
Categorical funding from 2012-13 net of fair share reduction						17,222,074						17,222,074
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						55,986,457						53,819,590
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 55,986,457						\$ 53,819,590
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>						<b>-</b>						<b>-</b>
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
<b>TOTAL STATE AID</b>						<b>\$ 146,107,937</b>						<b>\$ 145,544,383</b>
<b>ADDITIONAL STATE AID (Additional SA)</b>						<b>\$ -</b>						<b>\$ -</b>
<b>LCFF Entitlement (before CDE transfer, Choice &amp; Charter Supplemental)</b>						<b>\$ 173,087,937</b>						<b>\$ 172,524,383</b>
Change Over Prior Year	0.38%		662,430				-0.38%		(563,574)			
LCFF Entitlement Per ADA						13,379						13,790
Per-ADA Change Over Prior Year	-3.54%		457				3.07%		411			
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						<b>-</b>						<b>-</b>
			<u>Increase</u>		<u>2024-25</u>				<u>Increase</u>		<u>2025-26</u>	
State Aid	2.61%		2,725,629		\$ 107,343,554		1.49%		1,803,293		\$ 108,946,847	
Education Protection Account						38,764,383						36,597,516
Property Taxes Net of In-Lieu Transfers	0.00%		-		26,980,000		0.00%		-		26,980,000	
Charter In-Lieu Taxes	0.00%		-		-		0.00%		-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	1.58%		2,725,629		\$ 173,087,937		0.93%		1,803,293		\$ 172,524,383	

Oxnard (7253) - FY2021-22 First Interim						4/22/24
LOCAL CONTROL FUNDING FORMULA						2026-27
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Provision	Un-duplicated Pupil Percentage		
	3.00%		0.00%	90.49%	90.49%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	5,389.50	\$ 9,395	\$ 977	\$ 1,877	\$ 2,398	\$ 78,911,924
Grades 4-6	3,950.00	9,536		1,726	2,200	53,173,468
Grades 7-8	2,859.40	9,818		1,777	2,265	39,630,503
Grades 9-12	-	11,377	296	2,113	2,693	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 116,375,342	\$ 5,265,541	\$ 22,014,531	\$ 28,060,681	\$ 171,715,895
NSS Allowance		-	-	-	-	-
<b>TOTAL BASE</b>	<b>12,198.90</b>	<b>\$ 116,375,342</b>	<b>\$ 5,265,541</b>	<b>\$ 22,014,531</b>	<b>\$ 28,060,681</b>	<b>\$ 171,715,895</b>
<b>ADD ONS:</b>						
Targeted Instructional Improvement Block Grant						\$ 500,077
Home-to-School Transportation						1,209,393
Small School District Bus Replacement Program						-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						
<b>LCFF ENTITLEMENT</b>						<b>\$ 179,425,365</b>
<b>STATE AID CALCULATION</b>						
Miscellaneous Adjustments						
Adjusted LCFF Entitlement						179,425,365
Local Revenue (including RDA)						(26,980,000)
Gross State Aid						\$ 146,445,365
<b>MINIMUM STATE AID CALCULATION</b>						
			13-13 Rate	2026-27 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,081.77	12,198.90		\$ 61,992,004
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustment						-
Less Current Year Property Taxes/In-Lieu						(26,980,000)
Subtotal State Aid for Historical RL/Charter General BG						35,012,004
Categorical funding from 2012-13 net of fair share reduction						17,222,074
Charter School Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Provision Factor						52,234,078
Provision Factor						0.00%
Minimum State Aid Guarantee						\$ 52,234,078
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
<b>TOTAL STATE AID</b>						<b>\$ 146,445,365</b>
<b>ADDITIONAL STATE AID (Additional SA)</b>						<b>\$ -</b>
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						<b>\$ 179,425,365</b>
Change Over Prior Year			0.52%	901,000		
LCFF Entitlement Per ADA						14,216
Per-ADA Change Over Prior Year			3.09%	426		
Basic Aid Status (school districts only)						Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
State Aid			2.28%	Increase 2,486,514		2026-27 \$ 111,433,361
Education Protection Account						35,012,004
Property Taxes Net of In-Lieu Transfers			0.00%	-		26,980,000
Charter In-Lieu Taxes			0.00%	-		-
<b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b>			<b>1.44%</b>	<b>2,486,514</b>		<b>\$ 173,425,365</b>

# Oxnard School District 2021-22 First Interim Financial Report



# Oxnard School District 2021-22 First Interim Financial Report



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund			G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund	G	G	G	G
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S
	Technical Review Checks including Cash Flow				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCOFF Sources		8010-8099	178,055,309.00	178,055,309.00	41,596,602.91	184,825,747.00	6,770,438.00	3.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,171,945.00	3,353,975.00	457,952.04	3,353,975.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,286,200.00	1,286,200.00	495,451.37	1,240,088.00	(46,112.00)	-3.6%
5) TOTAL, REVENUES			182,513,454.00	182,695,484.00	42,549,006.32	189,419,810.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	59,322,427.00	59,322,427.00	17,073,320.40	63,414,342.00	(4,091,915.00)	-6.9%
2) Classified Salaries		2000-2999	14,825,026.00	14,827,702.00	4,058,117.15	16,485,996.00	(1,658,294.00)	-11.2%
3) Employee Benefits		3000-3999	30,840,837.00	30,840,837.00	8,426,995.60	30,033,116.00	807,721.00	2.6%
4) Books and Supplies		4000-4999	7,211,709.00	7,282,209.00	542,958.65	6,822,375.00	459,834.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	16,749,537.00	17,089,241.00	6,141,124.57	17,782,397.00	(693,156.00)	-4.1%
6) Capital Outlay		6000-6999	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7999	938,000.00	938,000.00	166,490.00	938,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,619,804.00)	(1,619,804.00)	0.00	(2,350,448.00)	730,644.00	-45.1%
9) TOTAL, EXPENDITURES			128,275,732.00	128,688,612.00	36,409,006.37	133,133,778.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			54,237,722.00	54,006,872.00	6,139,999.95	56,286,032.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,381,214.00)	(37,381,214.00)	0.00	(36,900,894.00)	480,320.00	-1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,381,214.00)	(37,381,214.00)	0.00	(36,900,894.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,856,508.00	16,625,658.00	6,139,999.95	19,385,138.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,540,462.00	12,540,462.00		37,374,049.00	24,833,587.00	198.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,540,462.00	12,540,462.00		37,374,049.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,540,462.00	12,540,462.00		37,374,049.00		
2) Ending Balance, June 30 (E + F1e)			29,396,970.00	29,166,120.00		56,759,187.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,473,720.00	14,242,870.00		40,045,733.00		
Bus replacement	0000	9780	150,000.00					
Textbook set-aside	0000	9780	2,000,000.00					
1x funds Building Maintenance	0000	9780	1,542,000.00					
Pandemic Learning and Recovery	0000	9780	10,781,720.00					
Bus replacement	0000	9780		150,000.00				
Textbook set-aside	0000	9780		2,000,000.00				
1x funds Building Maintenance	0000	9780		1,542,000.00				
Pandemic Learning and Recovery	0000	9780		10,550,870.00				
Bus replacement	0000	9780				150,000.00		
Textbook set-aside	0000	9780				2,000,000.00		
1x Building Maintenance	0000	9780				1,542,000.00		
Pandemic Learning and Recovery	0000	9780				22,649,798.00		
Financial Stability Reserve	0000	9780				13,632,278.00		
Financial Stability Reserve	1100	9780				71,657.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		16,593,454.00		
Unassigned/Unappropriated Amount			14,803,250.00	14,803,250.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	124,986,475.00	124,986,475.00	33,615,156.00	108,881,402.00	(16,105,073.00)	-12.9%
Education Protection Account State Aid - Current Year		8012	29,204,594.00	29,204,594.00	9,038,692.00	50,464,345.00	21,259,751.00	72.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Releif Subventions		8021	161,196.00	161,196.00	0.00	161,196.00	0.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	6,612.00	6,612.00	9,249.64	6,612.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8041	23,752,179.00	23,752,179.00	0.00	25,367,939.00	1,615,760.00	6.8%
County & District Taxes		8042	516,193.00	516,193.00	0.00	516,193.00	0.00	0.0%
Secured Roll Taxes		8043	82,039.00	82,039.00	65,789.50	82,039.00	0.00	0.0%
Unsecured Roll Taxes		8044	623,263.00	623,263.00	254,933.52	623,263.00	0.00	0.0%
Prior Years' Taxes		8045	222,758.00	222,758.00	111,782.25	222,758.00	0.00	0.0%
Supplemental Taxes		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses								
Other In-Lieu Taxes								
Less: Non-LCFF (50%) Adjustment								
Subtotal, LCFF Sources			179,555,309.00	179,555,309.00	43,095,602.91	186,925,747.00	6,770,438.00	3.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			178,055,309.00	178,055,309.00	41,595,602.91	184,925,747.00	6,770,438.00	3.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	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	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	488,945.00	488,945.00	0.00	488,945.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,393,000.00	2,393,000.00	457,952.04	2,393,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	290,000.00	472,030.00	0.00	472,030.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,171,945.00</b>	<b>3,353,975.00</b>	<b>457,952.04</b>	<b>3,353,975.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	155,000.00	155,000.00	81,389.38	155,000.00	0.00	0.0%
Interest		8660	180,000.00	180,000.00	35,263.70	180,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	949,200.00	949,200.00	378,798.29	903,088.00	(46,112.00)	-4.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,286,200.00</b>	<b>1,286,200.00</b>	<b>495,451.37</b>	<b>1,240,088.00</b>	<b>(46,112.00)</b>	<b>-3.6%</b>
<b>TOTAL, REVENUES</b>			<b>182,513,454.00</b>	<b>182,695,484.00</b>	<b>42,549,006.32</b>	<b>189,419,810.00</b>	<b>6,724,326.00</b>	<b>3.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	50,311,225.00	50,311,225.00	14,688,259.15	52,858,824.00	(2,547,599.00)	-5.1%
Certificated Pupil Support Salaries		1200	3,709,793.00	3,709,793.00	831,069.98	4,779,949.00	(1,070,156.00)	-28.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,301,409.00	5,301,409.00	1,553,991.27	5,775,569.00	(474,160.00)	-8.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>59,322,427.00</b>	<b>59,322,427.00</b>	<b>17,073,320.40</b>	<b>63,414,342.00</b>	<b>(4,091,915.00)</b>	<b>-6.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	481,968.00	481,968.00	164,612.99	889,791.00	(407,823.00)	-84.6%
Classified Support Salaries		2200	3,435,652.00	3,435,652.00	427,836.23	3,854,933.00	(419,281.00)	-12.2%
Classified Supervisors' and Administrators' Salaries		2300	1,478,980.00	1,478,980.00	501,620.73	1,472,902.00	6,078.00	0.4%
Clerical, Technical and Office Salaries		2400	6,518,340.00	6,521,016.00	2,151,860.02	7,026,540.00	(505,524.00)	-7.8%
Other Classified Salaries		2900	2,910,086.00	2,910,086.00	812,187.18	3,241,830.00	(331,744.00)	-11.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,825,026.00</b>	<b>14,827,702.00</b>	<b>4,058,117.15</b>	<b>16,485,996.00</b>	<b>(1,658,294.00)</b>	<b>-11.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	10,074,865.00	10,074,865.00	2,762,805.10	10,132,905.00	(58,040.00)	-0.6%
PERS		3201-3202	3,911,938.00	3,911,938.00	1,019,077.38	4,266,229.00	(354,291.00)	-9.1%
OASDI/Medicare/Alternative		3301-3302	2,082,171.00	2,082,171.00	583,591.44	2,233,160.00	(150,989.00)	-7.3%
Health and Welfare Benefits		3401-3402	9,631,146.00	9,631,146.00	2,827,958.20	8,831,151.00	799,995.00	8.3%
Unemployment Insurance		3501-3502	909,092.00	909,092.00	103,363.52	384,319.00	524,773.00	57.7%
Workers' Compensation		3601-3602	1,533,495.00	1,533,495.00	420,903.67	1,578,092.00	(44,597.00)	-2.9%
OPEB, Allocated		3701-3702	2,686,762.00	2,686,762.00	702,983.64	2,591,981.00	94,781.00	3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,368.00	11,368.00	6,312.65	15,279.00	(3,911.00)	-34.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>30,840,837.00</b>	<b>30,840,837.00</b>	<b>8,426,995.60</b>	<b>30,033,116.00</b>	<b>807,721.00</b>	<b>2.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
Books and Other Reference Materials		4200	52,089.00	52,089.00	9,072.81	228,263.00	(176,174.00)	-338.2%
Materials and Supplies		4300	5,541,920.00	5,561,920.00	499,639.00	4,890,917.00	671,003.00	12.1%
Noncapitalized Equipment		4400	417,700.00	468,200.00	34,246.84	503,195.00	(34,995.00)	-7.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,211,709.00</b>	<b>7,282,209.00</b>	<b>542,958.65</b>	<b>6,822,375.00</b>	<b>459,834.00</b>	<b>6.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,850,000.00	3,850,000.00	590,895.68	4,450,000.00	(600,000.00)	-15.6%
Travel and Conferences		5200	335,005.00	336,005.00	49,741.42	406,094.00	(70,089.00)	-20.9%
Dues and Memberships		5300	121,320.00	121,820.00	104,640.07	121,820.00	0.00	0.0%
Insurance		5400-5450	1,725,000.00	1,725,000.00	922,340.50	1,835,000.00	(110,000.00)	-6.4%
Operations and Housekeeping Services		5500	2,805,500.00	2,805,500.00	842,475.47	2,805,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,097,844.00	1,100,748.00	103,176.73	1,032,092.00	68,656.00	6.2%
Transfers of Direct Costs		5710	(106,845.00)	(106,845.00)	(5,921.79)	(171,205.00)	64,360.00	-60.2%
Transfers of Direct Costs - Interfund		5750	(18,700.00)	(18,700.00)	(7,152.47)	(18,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,233,783.00	6,569,083.00	3,418,740.53	6,614,816.00	(45,733.00)	-0.7%
Communications		5900	706,630.00	706,630.00	122,188.43	706,980.00	(350.00)	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>16,749,537.00</b>	<b>17,089,241.00</b>	<b>6,141,124.57</b>	<b>17,782,397.00</b>	<b>(693,156.00)</b>	<b>-4.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	500,000.00	500,000.00	166,490.00	500,000.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221						
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222						
To County Offices	6500	7223						
To JPAs	6500							
ROC/IP Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	98,000.00	98,000.00	0.00	98,000.00	0.00	0.0%
Debt Service - Interest		7439	320,000.00	320,000.00	0.00	320,000.00	0.00	0.0%
Other Debt Service - Principal			938,000.00	938,000.00	166,490.00	938,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>128,275,732.00</b>	<b>128,688,612.00</b>	<b>36,409,006.37</b>	<b>133,133,778.00</b>	<b>(4,445,166.00)</b>	<b>-3.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(903,801.00)	(903,801.00)	0.00	(1,687,296.00)	783,495.00	-86.7%
Transfers of Indirect Costs - Interfund		7350	(716,003.00)	(716,003.00)	0.00	(663,152.00)	(52,851.00)	7.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,619,804.00)</b>	<b>(1,619,804.00)</b>	<b>0.00</b>	<b>(2,350,448.00)</b>	<b>730,644.00</b>	<b>-45.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>128,275,732.00</b>	<b>128,688,612.00</b>	<b>36,409,006.37</b>	<b>133,133,778.00</b>	<b>(4,445,166.00)</b>	<b>-3.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(37,381,214.00)	(37,381,214.00)	0.00	(36,900,894.00)	480,320.00	-1.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(37,381,214.00)	(37,381,214.00)	0.00	(36,900,894.00)	480,320.00	-1.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(37,381,214.00)	(37,381,214.00)	0.00	(36,900,894.00)	480,320.00	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	44,789,039.00	44,789,039.00	11,673,024.67	37,269,977.00	(7,519,062.00)	-16.8%
3) Other State Revenue		8300-8599	6,823,607.00	6,823,607.00	3,582,556.78	23,625,227.00	16,801,620.00	246.2%
4) Other Local Revenue		8600-8799	9,858,850.00	9,858,850.00	3,055,699.99	11,030,900.00	1,172,050.00	11.9%
5) TOTAL, REVENUES			61,471,496.00	61,471,496.00	18,311,281.44	71,926,104.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	27,926,364.00	27,926,364.00	6,802,131.75	27,383,910.00	542,454.00	1.9%
2) Classified Salaries		2000-2999	15,059,653.00	15,059,653.00	5,885,882.90	17,052,728.00	(1,993,075.00)	-13.2%
3) Employee Benefits		3000-3999	15,297,572.00	15,297,572.00	4,473,630.42	17,154,199.00	(1,856,627.00)	-12.1%
4) Books and Supplies		4000-4999	8,045,863.00	8,045,863.00	817,307.63	11,696,417.00	(3,650,554.00)	-45.4%
5) Services and Other Operating Expenditures		5000-5999	13,801,971.00	13,801,971.00	3,861,894.60	22,892,788.00	(9,090,817.00)	-65.9%
6) Capital Outlay		6000-6999	109,010.00	109,010.00	112,155.04	1,354,080.00	(1,245,070.00)	-1142.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,765,000.00	1,765,000.00	2,847,479.29	4,694,140.00	(2,929,140.00)	-166.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	903,801.00	903,801.00	0.00	1,687,296.00	(783,495.00)	-86.7%
9) TOTAL, EXPENDITURES			82,909,234.00	82,909,234.00	24,800,481.63	103,915,558.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,437,738.00)	(21,437,738.00)	(6,489,200.19)	(31,989,454.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	37,381,214.00	37,381,214.00	0.00	36,900,894.00	(480,320.00)	-1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,381,214.00	37,381,214.00	0.00	36,900,894.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,943,476.00	15,943,476.00	(6,489,200.19)	4,911,440.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,481,371.00	18,481,371.00		6,890,271.00	(11,591,100.00)	-62.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,481,371.00	18,481,371.00		6,890,271.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,481,371.00	18,481,371.00		6,890,271.00		
2) Ending Balance, June 30 (E + F1e)			34,424,847.00	34,424,847.00		11,801,711.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			34,424,847.00	34,424,847.00		11,801,711.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,001,264.00	3,001,264.00	22,259.12	3,043,148.00	41,884.00	1.4%
Special Education Discretionary Grants		8182	140,000.00	140,000.00	0.00	159,819.00	19,819.00	14.2%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,544,484.00	4,544,484.00	3,590,111.00	6,519,946.00	1,975,462.00	43.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	906,731.00	906,731.00	393,883.00	1,289,414.00	382,683.00	42.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	34,000.00	34,000.00	12,391.00	28,105.00	(5,895.00)	-17.3%
Title III, Part A, English Learner Program	4203	8290	1,650,992.00	1,650,992.00	796,653.00	1,957,963.00	306,971.00	18.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	1,053,809.00	1,053,809.00	80,651.93	798,885.00	(254,924.00)	-24.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,457,759.00	33,457,759.00	6,777,075.62	23,472,697.00	(9,985,062.00)	-29.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>44,789,039.00</b>	<b>44,789,039.00</b>	<b>11,673,024.67</b>	<b>37,269,977.00</b>	<b>(7,519,062.00)</b>	<b>-16.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	371,761.00	371,761.00	108,600.00	372,761.00	1,000.00	0.3%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	780,115.00	780,115.00	500,125.41	780,115.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,300,000.00	3,300,000.00	1,050,941.74	5,045,472.00	1,745,472.00	52.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,371,731.00	2,371,731.00	1,922,889.63	17,426,879.00	15,055,148.00	634.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,823,607.00</b>	<b>6,823,607.00</b>	<b>3,582,556.78</b>	<b>23,625,227.00</b>	<b>16,801,620.00</b>	<b>246.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	-0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	117,701.00	117,701.00	24,509.99	175,827.00	58,126.00	49.4%
Tuition		8710	110,000.00	110,000.00	0.00	29,400.00	(80,600.00)	-73.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,631,149.00	9,631,149.00	3,031,190.00	10,825,673.00	1,194,524.00	12.4%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,858,850.00</b>	<b>9,858,850.00</b>	<b>3,055,699.99</b>	<b>11,030,900.00</b>	<b>1,172,050.00</b>	<b>11.9%</b>
<b>TOTAL, REVENUES</b>			<b>61,471,496.00</b>	<b>61,471,496.00</b>	<b>18,311,281.44</b>	<b>71,926,104.00</b>	<b>10,454,608.00</b>	<b>17.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,951,925.00	17,951,925.00	3,981,987.76	17,546,950.00	404,975.00	2.3%
Certificated Pupil Support Salaries		1200	8,123,295.00	8,123,295.00	2,095,803.00	7,009,618.00	1,113,677.00	13.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,161,659.00	1,161,659.00	522,658.13	2,021,284.00	(859,625.00)	-74.0%
Other Certificated Salaries		1900	689,485.00	689,485.00	201,682.78	806,058.00	(116,573.00)	-16.9%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>27,926,364.00</b>	<b>27,926,364.00</b>	<b>6,802,131.75</b>	<b>27,383,910.00</b>	<b>542,454.00</b>	<b>1.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,418,240.00	7,418,240.00	2,042,277.87	7,846,796.00	(428,556.00)	-5.8%
Classified Support Salaries		2200	4,359,123.00	4,359,123.00	2,496,276.19	4,824,260.00	(465,137.00)	-10.7%
Classified Supervisors' and Administrators' Salaries		2300	498,576.00	498,576.00	108,542.55	556,734.00	(60,158.00)	-12.1%
Clerical, Technical and Office Salaries		2400	1,491,005.00	1,491,005.00	679,911.36	2,283,547.00	(792,542.00)	-53.2%
Other Classified Salaries		2900	1,294,709.00	1,294,709.00	558,874.93	1,541,391.00	(246,682.00)	-19.1%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>15,059,653.00</b>	<b>15,059,653.00</b>	<b>5,885,882.90</b>	<b>17,052,728.00</b>	<b>(1,993,075.00)</b>	<b>-13.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,524,951.00	3,524,951.00	1,102,005.74	4,259,486.00	(734,535.00)	-20.8%
PERS		3201-3202	3,447,817.00	3,447,817.00	1,111,402.82	3,713,407.00	(265,590.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	1,384,167.00	1,384,167.00	544,123.85	1,643,651.00	(259,484.00)	-18.7%
Health and Welfare Benefits		3401-3402	3,858,566.00	3,858,566.00	1,114,980.86	4,445,344.00	(586,778.00)	-15.2%
Unemployment Insurance		3501-3502	422,322.00	422,322.00	61,571.28	207,213.00	215,109.00	50.9%
Workers' Compensation		3601-3602	719,495.00	719,495.00	252,768.59	856,389.00	(136,894.00)	-19.0%
OPEB, Allocated		3701-3702	1,126,684.00	1,126,684.00	286,777.28	1,215,139.00	(88,455.00)	-7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	813,570.00	813,570.00	0.00	813,570.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>15,297,572.00</b>	<b>15,297,572.00</b>	<b>4,473,630.42</b>	<b>17,154,199.00</b>	<b>(1,856,627.00)</b>	<b>-12.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	640,115.00	640,115.00	24,857.47	640,115.00	0.00	0.0%
Books and Other Reference Materials		4200	91,345.00	91,345.00	29,411.53	183,797.00	(92,452.00)	-101.2%
Materials and Supplies		4300	7,096,910.00	7,096,910.00	756,225.45	9,037,049.00	(1,940,139.00)	-27.3%
Noncapitalized Equipment		4400	217,493.00	217,493.00	6,813.18	1,835,456.00	(1,617,963.00)	-743.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>8,045,863.00</b>	<b>8,045,863.00</b>	<b>817,307.63</b>	<b>11,696,417.00</b>	<b>(3,650,554.00)</b>	<b>-45.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	8,027,552.00	8,027,552.00	1,826,912.28	14,078,222.00	(6,050,670.00)	-75.4%
Travel and Conferences		5200	286,979.00	286,979.00	40,155.11	438,988.00	(152,015.00)	-53.0%
Dues and Memberships		5300	6,185.00	6,185.00	890.25	7,250.00	(1,065.00)	-17.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	275.00	16,800.00	(16,800.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	263,597.00	263,597.00	108,922.07	424,371.00	(160,774.00)	-61.0%
Transfers of Direct Costs		5710	106,845.00	106,845.00	5,921.79	171,205.00	(64,360.00)	0 -60.2%
Transfers of Direct Costs - Interfund		5750	42,000.00	42,000.00	0.00	42,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,050,319.00	5,050,319.00	1,560,430.85	7,691,161.00	(2,640,842.00)	-52.3%
Communications		5900	18,500.00	18,500.00	318,387.25	22,791.00	(42,910.00)	-23.2%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,801,971.00</b>	<b>13,801,971.00</b>	<b>3,861,894.60</b>	<b>22,892,788.00</b>	<b>(9,090,817.00)</b>	<b>-65.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	10,960.22	40,000.00	(40,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	96,125.00	1,180,000.00	(1,180,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	109,010.00	109,010.00	5,069.82	134,080.00	(25,070.00)	-23.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>109,010.00</b>	<b>109,010.00</b>	<b>112,155.04</b>	<b>1,354,080.00</b>	<b>(1,245,070.00)</b>	<b>-1142.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	1,765,000.00	1,765,000.00	0.00	1,846,660.00	(81,660.00)	-4.6%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221-7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7299	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7439	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest			0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,765,000.00</b>	<b>1,765,000.00</b>	<b>2,847,479.29</b>	<b>2,847,480.00</b>	<b>(2,847,480.00)</b>	<b>New</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	903,801.00	903,801.00	0.00	1,687,296.00	(783,495.00)	-86.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>903,801.00</b>	<b>903,801.00</b>	<b>0.00</b>	<b>1,687,296.00</b>	<b>(783,495.00)</b>	<b>-86.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>82,909,234.00</b>	<b>82,909,234.00</b>	<b>24,800,481.63</b>	<b>103,915,558.00</b>	<b>(21,006,324.00)</b>	<b>-25.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	37,381,214.00	37,381,214.00	0.00	36,900,894.00	(480,320.00)	-1.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			37,381,214.00	37,381,214.00	0.00	36,900,894.00	(480,320.00)	-1.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			37,381,214.00	37,381,214.00	0.00	36,900,894.00	480,320.00	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	178,055,309.00	178,055,309.00	41,595,602.91	184,825,747.00	6,770,438.00	3.8%
2) Federal Revenue		8100-8299	44,789,039.00	44,789,039.00	11,673,024.67	37,269,977.00	(7,519,062.00)	-16.8%
3) Other State Revenue		8300-8599	9,995,552.00	10,177,582.00	4,040,508.82	26,979,202.00	16,801,620.00	165.1%
4) Other Local Revenue		8600-8799	11,145,050.00	11,145,050.00	3,551,151.36	12,270,988.00	1,125,938.00	10.1%
5) TOTAL, REVENUES			243,984,950.00	244,166,980.00	60,860,287.76	261,345,914.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	87,248,791.00	87,248,791.00	23,875,452.15	90,798,252.00	(3,549,461.00)	-4.1%
2) Classified Salaries		2000-2999	29,884,679.00	29,887,355.00	9,944,000.05	33,538,724.00	(3,651,369.00)	-12.2%
3) Employee Benefits		3000-3999	46,138,409.00	46,138,409.00	12,900,626.02	47,187,315.00	(1,048,906.00)	-2.3%
4) Books and Supplies		4000-4999	15,257,572.00	15,328,072.00	1,360,266.28	18,518,792.00	(3,190,720.00)	-20.8%
5) Services and Other Operating Expenditures		5000-5999	30,551,508.00	30,891,212.00	10,003,019.17	40,675,185.00	(9,783,973.00)	-31.7%
6) Capital Outlay		6000-6999	117,010.00	117,010.00	112,155.04	1,362,080.00	(1,245,070.00)	-1064.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,703,000.00	2,703,000.00	3,013,969.29	5,632,140.00	(2,929,140.00)	-108.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(716,003.00)	(716,003.00)	0.00	(663,152.00)	(52,851.00)	7.4%
9) TOTAL, EXPENDITURES			211,184,966.00	211,597,846.00	61,209,488.00	237,049,336.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			32,799,984.00	32,569,134.00	(349,200.24)	24,296,578.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			32,799,984.00	32,569,134.00	(349,200.24)	24,296,578.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,021,833.00	31,021,833.00		44,264,320.00	13,242,487.00	42.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,021,833.00	31,021,833.00		44,264,320.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,021,833.00	31,021,833.00		44,264,320.00		
2) Ending Balance, June 30 (E + F1e)			63,821,817.00	63,590,967.00		68,560,898.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			34,424,847.00	34,424,847.00		11,801,711.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,473,720.00	14,242,870.00		40,045,733.00		
Bus replacement	0000	9780	150,000.00					
Textbook set-aside	0000	9780	2,000,000.00					
1x funds Building Maintenance	0000	9780	1,542,000.00					
Pandemic Learning and Recovery	0000	9780	10,781,720.00					
Bus replacement	0000	9780		150,000.00				
Textbook set-aside	0000	9780		2,000,000.00				
1x funds Building Maintenance	0000	9780		1,542,000.00				
Pandemic Learning and Recovery	0000	9780		10,550,870.00				
Bus replacement	0000	9780				150,000.00		
Textbook set-aside	0000	9780				2,000,000.00		
1x Building Maintenance	0000	9780				1,542,000.00		
Pandemic Learning and Recovery	0000	9780				22,649,798.00		
Financial Stability Reserve	0000	9780				13,632,278.00		
Financial Stability Reserve	1100	9780				71,657.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		16,593,454.00		
Unassigned/Unappropriated Amount			14,803,250.00	14,803,250.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	124,986,475.00	124,986,475.00	33,615,156.00	108,881,402.00	(16,105,073.00)	-12.9%
Education Protection Account State Aid - Current Year		8012	29,204,594.00	29,204,594.00	9,038,892.00	50,464,345.00	21,259,751.00	72.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	161,196.00	161,196.00	0.00	161,196.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6,612.00	6,612.00	9,249.64	6,612.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	23,752,179.00	23,752,179.00	0.00	25,367,939.00	1,615,760.00	6.8%
Unsecured Roll Taxes		8042	516,193.00	516,193.00	0.00	516,193.00	0.00	0.0%
Prior Years' Taxes		8043	82,039.00	82,039.00	65,789.50	82,039.00	0.00	0.0%
Supplemental Taxes		8044	623,263.00	623,263.00	254,933.52	623,263.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	222,758.00	222,758.00	111,782.25	222,758.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
<b>Subtotal, LCFF Sources</b>			<b>179,555,309.00</b>	<b>179,555,309.00</b>	<b>43,095,602.91</b>	<b>186,325,747.00</b>	<b>6,770,438.00</b>	<b>3.8%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>178,055,309.00</b>	<b>178,055,309.00</b>	<b>41,595,602.91</b>	<b>184,825,747.00</b>	<b>6,770,438.00</b>	<b>3.8%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,001,264.00	3,001,264.00	22,259.12	3,043,148.00	41,884.00	1.4%
Special Education Discretionary Grants		8182	140,000.00	140,000.00	0.00	159,819.00	19,819.00	14.2%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Title I, Part A, Basic	3010	8290	4,544,484.00	4,544,484.00	3,590,111.00	6,519,946.00	1,975,462.00	43.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	906,731.00	906,731.00	393,883.00	1,289,414.00	382,683.00	42.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	34,000.00	34,000.00	12,391.00	28,105.00	(5,895.00)	-17.3%
Title III, Part A, English Learner Program	4203	8290	1,650,992.00	1,650,992.00	796,653.00	1,957,963.00	306,971.00	18.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,053,809.00	1,053,809.00	80,651.93	798,885.00	(254,924.00)	-24.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,457,759.00	33,457,759.00	6,777,075.62	23,472,697.00	(9,985,062.00)	-29.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>44,789,039.00</b>	<b>44,789,039.00</b>	<b>11,673,024.67</b>	<b>37,269,977.00</b>	<b>(7,519,062.00)</b>	<b>-16.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	371,761.00	371,761.00	108,600.00	372,761.00	1,000.00	0.3%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	488,945.00	488,945.00	0.00	488,945.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	3,173,115.00	3,173,115.00	958,077.45	3,173,115.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,300,000.00	3,300,000.00	1,050,941.74	5,045,472.00	1,745,472.00	52.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,661,731.00	2,843,761.00	1,922,889.63	17,898,909.00	15,055,148.00	529.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,995,552.00</b>	<b>10,177,582.00</b>	<b>4,040,508.82</b>	<b>26,979,202.00</b>	<b>16,801,620.00</b>	<b>165.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	155,000.00	155,000.00	81,389.38	155,000.00	0.00	0.0%
Interest		8660	180,000.00	180,000.00	35,263.70	180,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	1,066,901.00	1,066,901.00	403,308.28	1,078,915.00	12,014.00	1.1%
Tuition		8710	110,000.00	110,000.00	0.00	29,400.00	(80,600.00)	-73.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,631,149.00	9,631,149.00	3,031,190.00	10,825,673.00	1,194,524.00	12.4%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,145,050.00</b>	<b>11,145,050.00</b>	<b>3,551,151.36</b>	<b>12,270,988.00</b>	<b>1,125,938.00</b>	<b>10.1%</b>
<b>TOTAL, REVENUES</b>			<b>243,984,950.00</b>	<b>244,166,980.00</b>	<b>60,860,287.76</b>	<b>261,345,914.00</b>	<b>17,178,934.00</b>	<b>7.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	68,263,150.00	68,263,150.00	19,670,246.91	70,405,774.00	(2,142,624.00)	-3.1%
Certificated Pupil Support Salaries		1200	11,833,088.00	11,833,088.00	0	11,789,567.00	43,521.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,463,068.00	6,463,068.00	2,076,649.40	7,796,653.00	(1,333,785.00)	-20.6%
Other Certificated Salaries		1900	689,485.00	689,485.00	201,682.78	806,058.00	(116,573.00)	-16.9%
TOTAL, CERTIFICATED SALARIES			87,248,791.00	87,248,791.00	23,875,452.15	90,798,252.00	(3,549,461.00)	-4.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,900,208.00	7,900,208.00	2,206,890.86	8,736,587.00	(836,379.00)	-10.6%
Classified Support Salaries		2200	7,794,775.00	7,794,775.00	2,924,112.42	8,679,193.00	(884,418.00)	-11.3%
Classified Supervisors' and Administrators' Salaries		2300	1,975,556.00	1,975,556.00	610,163.28	2,029,636.00	(54,080.00)	-2.7%
Chemical, Technical and Office Salaries		2400	8,009,345.00	8,012,021.00	2,831,771.38	9,310,087.00	(1,298,066.00)	-16.2%
Other Classified Salaries		2900	4,204,795.00	4,204,795.00	1,371,062.11	4,783,221.00	(578,426.00)	-13.8%
TOTAL, CLASSIFIED SALARIES			29,884,678.00	29,887,355.00	9,944,000.05	33,538,724.00	(3,651,369.00)	-12.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	13,599,816.00	13,599,816.00	3,864,810.84	14,392,089.10	(792,575.00)	-5.8%
PERS		3201-3202	7,359,755.00	7,359,755.00	2,130,480.20	7,979,636.00	(619,881.00)	-8.4%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	3,466,338.00	3,466,338.00	1,127,715.29	3,876,811.00	(410,473.00)	-11.8%
Unemployment Insurance		3401-3402	13,489,712.00	13,489,712.00	3,942,939.06	13,276,485.00	213,217.00	1.6%
Workers' Compensation		3601-3602	1,331,414.00	1,331,414.00	164,934.80	591,532.00	739,882.00	55.6%
OPFB, Allocated		3701-3702	2,252,990.00	2,252,990.00	673,672.26	2,434,481.00	(181,491.00)	-8.1%
OPFB, Active Employees		3751-3752	3,813,446.00	3,813,446.00	989,760.92	3,807,120.00	6,326.00	0.2%
Other Employee Benefits		3901-3902	824,938.00	824,938.00	6,312.65	828,849.00	(3,911.00)	-0.5%
TOTAL, EMPLOYEE BENEFITS			46,138,409.00	46,138,409.00	12,900,626.02	47,187,315.00	(1,048,906.00)	-2.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,840,115.00	1,840,115.00	24,857.47	1,840,115.00	0.00	0.0%
Books and Other Reference Materials		4200	143,434.00	143,434.00	38,484.34	412,060.00	(268,626.00)	-187.3%
Materials and Supplies		4300	12,638,830.00	12,656,830.00	1,255,864.45	13,927,966.00	(1,289,136.00)	-10.0%
Noncapitalized Equipment		4400	635,193.00	685,693.00	41,060.02	2,338,651.00	(1,652,958.00)	-241.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,257,572.00	15,328,072.00	1,360,266.28	18,518,792.00	(3,190,720.00)	-20.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	11,877,552.00	11,877,552.00	2,417,807.96	18,528,222.00	(6,650,670.00)	-56.0%
Travel and Conferences		5200	621,978.00	622,978.00	89,896.53	845,082.00	(222,104.00)	-35.7%
Dues and Memberships		5300	127,505.00	128,005.00	105,530.32	129,070.00	(1,065.00)	-0.8%
Insurance		5400-5450	1,725,000.00	1,725,000.00	922,340.50	1,835,000.00	(110,000.00)	-6.4%
Operations and Housekeeping Services		5500	2,805,500.00	2,805,500.00	842,750.47	2,822,300.00	(16,800.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,361,441.00	1,364,345.00	212,098.80	1,455,463.00	(92,118.00)	-6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,300.00	23,300.00	(7,152.47)	23,300.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,284,102.00	11,619,402.00	4,979,171.38	14,305,977.00	(2,686,575.00)	-23.1%
Communications		5900	725,130.00	725,130.00	440,575.68	729,771.00	(4,641.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,551,508.00	30,891,212.00	10,003,919.17	40,675,185.00	(9,783,973.00)	-31.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	10,960.22	40,000.00	(40,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	96,125.00	1,180,000.00	(1,180,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	117,010.00	117,010.00	5,069.82	142,080.00	(25,070.00)	-21.4%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>117,010.00</b>	<b>117,010.00</b>	<b>112,155.04</b>	<b>1,362,080.00</b>	<b>(1,245,070.00)</b>	<b>-1064.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Payments to County Offices		7142	2,265,000.00	2,265,000.00	166,490.00	2,346,660.00	(81,660.00)	-3.6%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	98,000.00	98,000.00	0.00	98,000.00	0.00	0.0%
Other Debt Service - Principal		7439	320,000.00	320,000.00	2,847,479.29	3,167,480.00	(2,847,480.00)	-889.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,703,000.00</b>	<b>2,703,000.00</b>	<b>3,013,969.29</b>	<b>5,632,140.00</b>	<b>(2,929,140.00)</b>	<b>-108.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(716,003.00)	(716,003.00)	0.00	(663,152.00)	(52,851.00)	7.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(716,003.00)</b>	<b>(716,003.00)</b>	<b>0.00</b>	<b>(663,152.00)</b>	<b>(52,851.00)</b>	<b>7.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>211,184,966.00</b>	<b>211,597,846.00</b>	<b>61,209,488.00</b>	<b>237,049,336.00</b>	<b>(25,451,490.00)</b>	<b>-12.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<b>Resource</b>	<b>Description</b>	<b>2021-22 Projected Year Totals</b>
2600	Expanded Learning Opportunities Program	6,800,941.00
5640	Medi-Cal Billing Option	2,172,878.00
6010	After School Education and Safety (ASES)	1,231.00
6225	Emergency Repair Program, Williams Case	183,934.00
6300	Lottery: Instructional Materials	367,877.00
7311	Classified School Employee Professional De	61,279.00
7388	SB 117 COVID-19 LEA Response Funds	256,354.00
8150	Ongoing & Major Maintenance Account (RM,	1,921,424.00
9010	Other Restricted Local	35,793.00
<b>Total, Restricted Balance</b>		<b>11,801,711.00</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		173,620.00	173,620.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		173,620.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		173,620.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		173,620.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		173,620.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	0.00	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
8210	Student Activity Funds	173,620.00
Total, Restricted Balance		<u>173,620.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,109,039.00	2,109,039.00	0.00	3,193,347.00	1,084,308.00	51.4%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	288.30	4,000.00	0.00	0.0%
5) TOTAL REVENUES			2,113,039.00	2,113,039.00	288.30	3,197,347.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,198,752.00	1,198,752.00	318,699.24	1,304,756.00	(106,004.00)	-8.8%
3) Employee Benefits		3000-3999	522,982.00	522,982.00	102,430.55	432,441.00	90,541.00	17.3%
4) Books and Supplies		4000-4999	138,153.00	138,153.00	16,392.11	155,145.00	(16,992.00)	-12.3%
5) Services and Other Operating Expenditures		5000-5999	100,750.00	100,750.00	42,855.21	103,421.00	(2,671.00)	-2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	104,402.00	104,402.00	0.00	106,676.00	(2,274.00)	-2.2%
9) TOTAL EXPENDITURES			2,065,039.00	2,065,039.00	480,377.11	2,102,439.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			48,000.00	48,000.00	(480,108.81)	1,094,908.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In								
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			48,000.00	48,000.00	(480,108.81)	1,094,908.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	309,606.00	309,606.00		524,054.00	214,448.00	69.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,606.00	309,606.00		524,054.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			309,606.00	309,606.00		524,054.00		
2) Ending Balance, June 30 (E + F1e)			357,606.00	357,606.00		1,618,962.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			357,606.00	357,606.00		1,618,962.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2021-22 First Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	2,064,039.00	2,064,039.00	0.00	3,154,947.00	1,090,908.00	52.9%
All Other State Revenue	All Other	8590	45,000.00	45,000.00	0.00	38,400.00	(6,600.00)	-14.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,109,039.00</b>	<b>2,109,039.00</b>	<b>0.00</b>	<b>3,193,347.00</b>	<b>1,084,308.00</b>	<b>51.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	4,000.00	4,000.00	268.30	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,000.00</b>	<b>4,000.00</b>	<b>268.30</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,113,039.00</b>	<b>2,113,039.00</b>	<b>268.30</b>	<b>3,197,347.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	881,111.00	881,111.00	223,457.96	954,787.00	(73,676.00)	-8.4%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	108,429.00	108,429.00	36,642.92	112,929.00	(4,500.00)	-4.2%
Clerical, Technical and Office Salaries		2400	120,848.00	120,848.00	39,314.26	146,691.00	(25,843.00)	-21.4%
Other Classified Salaries		2900	88,364.00	88,364.00	19,284.10	90,349.00	(1,985.00)	-2.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,198,752.00</b>	<b>1,198,752.00</b>	<b>318,699.24</b>	<b>1,304,756.00</b>	<b>(106,004.00)</b>	<b>-8.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	48,605.00	48,605.00	14,259.07	44,106.00	4,499.00	9.3%
PERS		3201-3202	196,393.00	196,393.00	41,701.97	208,636.00	(12,243.00)	-6.2%
OASDI/Medicare/Alternative		3301-3302	77,658.00	77,658.00	18,350.62	82,728.00	(5,070.00)	-6.5%
Health and Welfare Benefits		3401-3402	45,813.00	45,813.00	14,825.49	51,882.00	(6,069.00)	-13.2%
Unemployment Insurance		3501-3502	14,502.00	14,502.00	1,551.55	6,430.00	8,072.00	55.7%
Workers' Compensation		3601-3602	23,992.00	23,992.00	6,344.27	25,979.00	(1,987.00)	-8.3%
OPEB, Allocated		3701-3702	116,019.00	116,019.00	5,397.58	12,680.00	103,339.00	89.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>522,982.00</b>	<b>522,982.00</b>	<b>102,430.55</b>	<b>432,441.00</b>	<b>90,541.00</b>	<b>17.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	119,653.00	119,653.00	16,202.41	136,645.00	(16,992.00)	-14.2%
Noncapitalized Equipment		4400	18,500.00	18,500.00	189.70	18,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>138,153.00</b>	<b>138,153.00</b>	<b>16,392.11</b>	<b>155,145.00</b>	<b>(16,992.00)</b>	<b>-12.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,750.00	40,750.00	250.00	15,750.00	25,000.00	61.3%
Dues and Memberships		5300	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	174.02	12,000.00	(2,000.00)	-20.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	4,287.97	15,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,000.00	17,000.00	1,879.00	20,500.00	(3,500.00)	-20.6%
Communications		5900	13,000.00	13,000.00	36,264.22	35,171.00	(22,171.00)	-170.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>100,750.00</b>	<b>100,750.00</b>	<b>42,855.21</b>	<b>103,421.00</b>	<b>(2,671.00)</b>	<b>-2.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	104,402.00	104,402.00	0.00	106,676.00	(2,274.00)	-2.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>104,402.00</b>	<b>104,402.00</b>	<b>0.00</b>	<b>106,676.00</b>	<b>(2,274.00)</b>	<b>-2.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,065,039.00</b>	<b>2,065,039.00</b>	<b>480,377.11</b>	<b>2,102,439.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
6105	Child Development: California State Preschool Program	1,094,908.00
6130	Child Development: Center-Based Reserve Account	310,929.00
9010	Other Restricted Local	213,125.00
Total, Restricted Balance		<u>1,618,962.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,912,928.00	11,912,928.00	0.00	10,028,724.00	(1,884,204.00)	-15.8%
3) Other State Revenue		8300-8599	872,599.00	872,599.00	0.00	513,918.00	(358,681.00)	-41.1%
4) Other Local Revenue		8600-8799	57,000.00	57,000.00	2,033.74	17,002.00	(39,998.00)	-70.2%
5) TOTAL, REVENUES			12,842,527.00	12,842,527.00	2,033.74	10,559,644.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,017,823.00	4,017,823.00	1,048,657.76	4,027,015.00	(9,192.00)	-0.2%
3) Employee Benefits		3000-3999	1,647,034.00	1,647,034.00	428,454.09	1,730,462.00	(83,428.00)	-5.1%
4) Books and Supplies		4000-4999	6,444,450.00	6,444,450.00	841,701.47	5,674,979.00	769,471.00	11.9%
5) Services and Other Operating Expenditures		5000-5999	122,700.00	122,700.00	37,047.76	136,465.00	(13,765.00)	-11.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	611,601.00	611,601.00	0.00	556,476.00	55,125.00	9.0%
9) TOTAL, EXPENDITURES			12,843,608.00	12,843,608.00	2,355,861.08	12,125,397.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,081.00)	(1,081.00)	(2,353,827.34)	(1,565,753.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,081.00)	(1,081.00)	(2,353,827.34)	(1,565,753.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	199,281.00	199,281.00		3,153,900.00	2,954,619.00	1482.6%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			199,281.00	199,281.00		3,153,900.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			199,281.00	199,281.00		3,153,900.00		
2) Ending Balance, June 30 (E + F1e)								
			198,200.00	198,200.00		1,588,147.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	198,200.00	198,200.00		1,588,147.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	11,101,003.00	11,101,003.00	0.00	9,216,799.00	(1,884,204.00)	-17.0%
Donated Food Commodities		8221	811,925.00	811,925.00	0.00	811,925.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,912,928.00</b>	<b>11,912,928.00</b>	<b>0.00</b>	<b>10,028,724.00</b>	<b>(1,884,204.00)</b>	<b>-15.8%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	872,599.00	872,599.00	0.00	513,918.00	(358,681.00)	-41.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>872,599.00</b>	<b>872,599.00</b>	<b>0.00</b>	<b>513,918.00</b>	<b>(358,681.00)</b>	<b>-41.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	41,000.00	41,000.00	1,001.90	1,002.00	(39,998.00)	-97.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	1,031.84	16,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>57,000.00</b>	<b>57,000.00</b>	<b>2,033.74</b>	<b>17,002.00</b>	<b>(39,998.00)</b>	<b>-70.2%</b>
<b>TOTAL, REVENUES</b>			<b>12,842,527.00</b>	<b>12,842,527.00</b>	<b>2,033.74</b>	<b>10,559,644.00</b>		

2021-22 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,599,572.00	3,599,572.00	934,705.82	3,571,513.00	28,059.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	219,165.00	219,165.00	73,983.32	228,580.00	(9,415.00)	-4.3%
Clerical, Technical and Office Salaries		2400	199,086.00	199,086.00	39,968.62	226,922.00	(27,836.00)	-14.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,017,823.00</b>	<b>4,017,823.00</b>	<b>1,048,657.76</b>	<b>4,027,015.00</b>	<b>(9,192.00)</b>	<b>-0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	899,933.00	899,933.00	234,944.99	935,677.00	(35,744.00)	-4.0%
OASDI/Medicare/Alternative		3301-3302	301,655.00	301,655.00	78,444.72	301,367.00	288.00	0.1%
Health and Welfare Benefits		3401-3402	241,036.00	241,036.00	68,984.64	254,695.00	(13,659.00)	-5.7%
Unemployment Insurance		3501-3502	48,504.00	48,504.00	5,126.13	36,729.00	11,775.00	24.3%
Workers' Compensation		3601-3602	80,389.00	80,389.00	20,879.23	147,935.00	(67,546.00)	-84.0%
OPEB, Allocated		3701-3702	75,517.00	75,517.00	20,074.38	54,059.00	21,458.00	28.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,647,034.00</b>	<b>1,647,034.00</b>	<b>428,454.09</b>	<b>1,730,462.00</b>	<b>(83,428.00)</b>	<b>-5.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	227,450.00	227,450.00	129,390.68	246,529.00	(19,079.00)	-8.4%
Noncapitalized Equipment		4400	22,000.00	22,000.00	13,705.41	28,450.00	(6,450.00)	-29.3%
Food		4700	6,195,000.00	6,195,000.00	698,605.38	5,400,000.00	795,000.00	12.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,444,450.00</b>	<b>6,444,450.00</b>	<b>841,701.47</b>	<b>5,674,979.00</b>	<b>769,471.00</b>	<b>11.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,080.00	6,080.00	1,302.96	6,080.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	2,910.78	9,952.00	(6,952.00)	-231.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,420.00	30,420.00	7,257.95	30,422.00	(2.00)	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(38,300.00)	(38,300.00)	2,864.50	(38,300.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	80,000.00	80,000.00	22,711.57	86,391.00	(6,391.00)	-8.0%
Communications		5900	1,500.00	1,500.00	0.00	1,920.00	(420.00)	-28.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>122,700.00</b>	<b>122,700.00</b>	<b>37,047.76</b>	<b>136,465.00</b>	<b>(13,765.00)</b>	<b>-11.2%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	611,601.00	611,601.00	0.00	556,476.00	55,125.00	9.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>611,601.00</b>	<b>611,601.00</b>	<b>0.00</b>	<b>556,476.00</b>	<b>55,125.00</b>	<b>9.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,843,608.00</b>	<b>12,843,608.00</b>	<b>2,355,861.08</b>	<b>12,125,397.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	124,561.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	570,153.00
5330	Child Nutrition: Summer Food Service Program Operations	893,433.00
Total, Restricted Balance		<u>1,588,147.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	694.80	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,505,000.00	1,505,000.00	1,500,694.80	1,505,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	88,000.00	88,000.00	0.00	88,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	160,000.00	160,000.00	73,962.26	160,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,249,000.00	1,249,000.00	800,870.50	1,249,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,497,000.00	1,497,000.00	874,832.76	1,497,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			8,000.00	8,000.00	625,862.04	8,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,000.00	8,000.00	625,862.04	8,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,116,901.00	1,116,901.00		1,143,294.00	26,393.00	2.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,116,901.00	1,116,901.00		1,143,294.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,116,901.00	1,116,901.00		1,143,294.00		
2) Ending Balance, June 30 (E + F1e)			1,124,901.00	1,124,901.00		1,151,294.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,124,901.00	1,124,901.00		1,151,294.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2021-22 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	694.80	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>694.80</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,505,000.00</b>	<b>1,505,000.00</b>	<b>1,500,694.80</b>	<b>1,505,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	88,000.00	88,000.00	0.00	88,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			88,000.00	88,000.00	0.00	88,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	160,000.00	160,000.00	73,962.26	160,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			160,000.00	160,000.00	73,962.26	160,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	450,000.00	450,000.00	792,329.50	450,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	799,000.00	799,000.00	8,541.00	799,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,249,000.00	1,249,000.00	800,870.50	1,249,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			1,497,000.00	1,497,000.00	874,832.76	1,497,000.00		

2021-22 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	1,151,294.00
Total, Restricted Balance		<u>1,151,294.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	6,426.27	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	6,426.27	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,446.00	13,446.00	0.00	13,446.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	28,141,027.00	28,141,027.00	178,879.67	28,141,027.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	79,999.92	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,154,473.00	28,154,473.00	258,879.59	28,154,473.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)</b>			(28,154,473.00)	(28,154,473.00)	(252,453.32)	(28,154,473.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,154,473.00)	(28,154,473.00)	(252,453.32)	(28,154,473.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,301,332.00	28,301,332.00		29,824,041.00	1,522,709.00	5.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,301,332.00	28,301,332.00		29,824,041.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,301,332.00	28,301,332.00		29,824,041.00		
2) Ending Balance, June 30 (E + F1e)			146,859.00	146,859.00		1,669,568.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	146,859.00	146,859.00		1,669,568.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	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	0.0%
Prior Years' Taxes								
		8617	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	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other								
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	6,426.27	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>6,426.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>6,426.27</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,446.00	13,446.00	0.00	13,446.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,446.00</b>	<b>13,446.00</b>	<b>0.00</b>	<b>13,446.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	121,766.00	121,766.00	0.00	121,766.00	0.00	0.0%
Land Improvements		6170	79,720.00	79,720.00	8,664.00	79,720.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,279,989.00	26,279,989.00	170,215.67	26,279,989.00	0.00	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	0.0%
Equipment		6400	1,659,552.00	1,659,552.00	0.00	1,659,552.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>28,141,027.00</b>	<b>28,141,027.00</b>	<b>178,879.67</b>	<b>28,141,027.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	79,999.92	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>79,999.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>28,154,473.00</b>	<b>28,154,473.00</b>	<b>258,879.59</b>	<b>28,154,473.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	1,669,568.00
Total, Restricted Balance		<u>1,669,568.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	950,000.00	950,000.00	90,150.92	950,000.00	0.00	0.0%
5) TOTAL, REVENUES			950,000.00	950,000.00	90,150.92	950,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	155,000.00	155,000.00	107,127.20	155,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			155,000.00	155,000.00	107,127.20	155,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			795,000.00	795,000.00	(16,976.28)	795,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			795,000.00	795,000.00	(16,976.28)	795,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,659,352.00	7,659,352.00		7,491,648.00	(167,704.00)	-2.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,659,352.00	7,659,352.00		7,491,648.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,659,352.00	7,659,352.00		7,491,648.00		
2) Ending Balance, June 30 (E + F1e)			8,454,352.00	8,454,352.00		8,286,648.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	8,454,352.00	8,454,352.00		8,286,648.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	150,000.00	150,000.00	4,961.31	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees								
		8681	500,000.00	500,000.00	85,189.61	500,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>950,000.00</b>	<b>950,000.00</b>	<b>90,150.92</b>	<b>950,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>950,000.00</b>	<b>950,000.00</b>	<b>90,150.92</b>	<b>950,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	140,000.00	140,000.00	107,127.20	140,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			155,000.00	155,000.00	107,127.20	155,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>155,000.00</b>	<b>155,000.00</b>	<b>107,127.20</b>	<b>155,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	8,286,648.00
Total, Restricted Balance		<u>8,286,648.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	6,525.64	200,000.00	0.00	0.0%
5) TOTAL REVENUES			200,000.00	200,000.00	6,525.64	200,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			200,000.00	200,000.00	6,525.64	200,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200,000.00	200,000.00	6,525.64	200,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,004,096.00	10,004,096.00		9,860,634.00	(143,462.00)	-1.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,004,096.00	10,004,096.00		9,860,634.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,004,096.00	10,004,096.00		9,860,634.00		
2) Ending Balance, June 30 (E + F1e)			10,204,096.00	10,204,096.00		10,060,634.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			10,204,096.00	10,204,096.00		10,060,634.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	6,525.64	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>6,525.64</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>6,525.64</b>	<b>200,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
7710	State School Facilities Projects	10,060,634.00
Total, Restricted Balance		<u>10,060,634.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	97,229.00	97,229.00	4,874.79	89,477.00	(7,752.00)	-8.0%
4) Other Local Revenue		8600-8799	14,689,025.00	14,689,025.00	114,243.04	14,133,691.00	(555,334.00)	-3.8%
5) TOTAL, REVENUES			14,786,254.00	14,786,254.00	119,117.83	14,223,168.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,641,951.00	16,641,951.00	11,266,335.16	16,641,951.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,641,951.00	16,641,951.00	11,266,335.16	16,641,951.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,855,697.00)	(1,855,697.00)	(11,147,217.33)	(2,418,783.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,855,697.00)	(1,855,697.00)	(11,147,217.33)	(2,418,783.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,999,605.00	15,999,605.00		16,578,868.00	579,263.00	3.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,999,605.00	15,999,605.00		16,578,868.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,999,605.00	15,999,605.00		16,578,868.00		
2) Ending Balance, June 30 (E + F1e)			14,143,908.00	14,143,908.00		14,160,085.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,143,908.00	14,143,908.00		14,160,085.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2021-22 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	97,229.00	97,229.00	0.00	89,477.00	(7,752.00)	-8.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	4,874.79	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>97,229.00</b>	<b>97,229.00</b>	<b>4,874.79</b>	<b>89,477.00</b>	<b>(7,752.00)</b>	<b>-8.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,914,262.00	13,914,262.00	0.00	13,365,375.00	(548,887.00)	-3.9%
Unsecured Roll		8612	734,763.00	734,763.00	0.00	739,316.00	4,553.00	0.6%
Prior Years' Taxes		8613	0.00	0.00	15,794.71	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	90,556.94	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	7,891.39	29,000.00	(11,000.00)	-27.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,689,025.00</b>	<b>14,689,025.00</b>	<b>114,243.04</b>	<b>14,133,691.00</b>	<b>(555,334.00)</b>	<b>-3.8%</b>
<b>TOTAL, REVENUES</b>			<b>14,786,254.00</b>	<b>14,786,254.00</b>	<b>119,117.83</b>	<b>14,223,168.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Bond Redemptions		7433	7,625,000.00	7,625,000.00	6,745,000.00	7,625,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	9,016,951.00	9,016,951.00	4,521,335.16	9,016,951.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>16,641,951.00</b>	<b>16,641,951.00</b>	<b>11,266,335.16</b>	<b>16,641,951.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>16,641,951.00</b>	<b>16,641,951.00</b>	<b>11,266,335.16</b>	<b>16,641,951.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	14,160,085.00
Total, Restricted Balance		<u>14,160,085.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,421,078.00	4,421,078.00	4,489.28	4,421,078.00	0.00	0.0%
5) TOTAL, REVENUES			4,421,078.00	4,421,078.00	4,489.28	4,421,078.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,650,000.00	3,650,000.00	1,211,419.16	3,650,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,650,000.00	3,650,000.00	1,211,419.16	3,650,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			771,078.00	771,078.00	(1,206,929.88)	771,078.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			771,078.00	771,078.00	(1,206,929.88)	771,078.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,512,757.00	11,512,757.00		10,891,279.00	(621,478.00)	-5.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,512,757.00	11,512,757.00		10,891,279.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,512,757.00	11,512,757.00		10,891,279.00		
2) Ending Net Position, June 30 (E + F1e)			12,283,835.00	12,283,835.00		11,662,357.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	12,283,835.00	12,283,835.00		11,662,357.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	67,740.00	67,740.00	4,489.28	67,740.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	4,353,338.00	4,353,338.00	0.00	4,353,338.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,421,078.00</b>	<b>4,421,078.00</b>	<b>4,489.28</b>	<b>4,421,078.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,421,078.00</b>	<b>4,421,078.00</b>	<b>4,489.28</b>	<b>4,421,078.00</b>		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,650,000.00	3,650,000.00	1,211,419.16	3,650,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,650,000.00</b>	<b>3,650,000.00</b>	<b>1,211,419.16</b>	<b>3,650,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,650,000.00</b>	<b>3,650,000.00</b>	<b>1,211,419.16</b>	<b>3,650,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	11,662,357.00
Total, Restricted Net Position		<u>11,662,357.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	15,194.07	15,194.07	13,525.00	15,188.64	(5.43)	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	15,194.07	15,194.07	13,525.00	15,188.64	(5.43)	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	47.01	47.01	45.00	45.00	(2.01)	-4%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	6.82	6.82	6.00	6.00	(0.82)	-12%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	53.83	53.83	51.00	51.00	(2.83)	-5%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	15,247.90	15,247.90	13,576.00	15,239.64	(8.26)	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0%

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 15, 2021 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

**QUALIFIED CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

**NEGATIVE CERTIFICATION**

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Mary Crandall Plasencia Telephone: 1-805-385-1501 ext.2455

Title: Director of Finance E-mail: mcrandallplasencia@oxnardsd.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	184,825,747.00	-8.52%	169,069,830.00	1.10%	170,925,507.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,353,975.00	0.00%	3,353,975.00	0.00%	3,353,975.00
4. Other Local Revenues	8600-8799	1,240,088.00	2.27%	1,268,289.00	0.00%	1,268,289.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(36,900,894.00)	0.27%	(37,000,000.00)	4.05%	(38,500,000.00)
6. Total (Sum lines A1 thru A5c)		152,518,916.00	-10.38%	136,692,094.00	0.26%	137,047,771.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				63,414,342.00		63,918,277.00
b. Step & Column Adjustment				767,938.00		766,352.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(264,003.00)		(900,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,414,342.00	0.79%	63,918,277.00	-0.21%	63,784,629.00
2. Classified Salaries						
a. Base Salaries				16,485,996.00		17,098,109.00
b. Step & Column Adjustment				203,449.00		205,890.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				408,664.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,485,996.00	3.71%	17,098,109.00	1.20%	17,303,999.00
3. Employee Benefits	3000-3999	30,033,116.00	9.37%	32,846,552.00	-0.56%	32,662,845.00
4. Books and Supplies	4000-4999	6,822,375.00	2.65%	7,003,168.00	2.36%	7,168,443.00
5. Services and Other Operating Expenditures	5000-5999	17,782,397.00	2.65%	18,253,631.00	2.36%	18,684,416.00
6. Capital Outlay	6000-6999	8,000.00	25.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	938,000.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,350,448.00)	25.63%	(2,952,905.00)	-19.03%	(2,390,955.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		133,133,778.00	2.29%	136,176,832.00	0.77%	137,223,377.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		19,385,138.00		515,262.00		(175,606.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		37,374,049.00		56,759,187.00		57,274,449.00
2. Ending Fund Balance (Sum lines C and D1)		56,759,187.00		57,274,449.00		57,098,843.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	40,045,733.00		33,138,419.00		24,756,702.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,593,454.00		24,016,030.00		32,222,141.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,759,187.00		57,274,449.00		57,098,843.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,593,454.00		24,016,030.00		32,222,141.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>16,593,454.00</b>		<b>24,016,030.00</b>		<b>32,222,141.00</b>

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d. The District anticipates a reduction of \$900,000 (12 certificated staff) due to declining enrollment, for both 2022-23 and 2023-24. In 2022-23, the District plans to shift \$635,997 in teacher salaries from restricted In-Person Instruction Grant funds, back to unrestricted General Fund.

B2d. In 2022-23, the District plans to shift \$408,664 in Paraeducator salaries from restricted Expanded Learning Opportunity Grant funds, back to unrestricted General Fund.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	37,269,977.00	-6.17%	34,969,446.00	-31.21%	24,055,575.00
3. Other State Revenues	8300-8599	23,625,227.00	-22.36%	18,343,349.00	-2.30%	17,922,223.00
4. Other Local Revenues	8600-8799	11,030,900.00	0.00%	11,030,900.00	0.00%	11,030,900.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	36,900,894.00	0.27%	37,000,000.00	4.05%	38,500,000.00
6. Total (Sum lines A1 thru A5c)		108,826,998.00	-6.88%	101,343,695.00	-9.70%	91,508,698.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				27,383,910.00		29,410,411.00
b. Step & Column Adjustment				309,041.00		310,950.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,717,460.00		(1,467,975.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,383,910.00	7.40%	29,410,411.00	-3.93%	28,253,386.00
2. Classified Salaries						
a. Base Salaries				17,052,728.00		17,311,453.00
b. Step & Column Adjustment				198,858.00		201,245.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				59,867.00		(1,099,017.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,052,728.00	1.52%	17,311,453.00	-5.19%	16,413,681.00
3. Employee Benefits	3000-3999	17,154,199.00	-0.37%	17,090,916.00	-0.10%	17,074,378.00
4. Books and Supplies	4000-4999	11,696,417.00	-15.84%	9,843,377.00	-21.00%	7,776,377.00
5. Services and Other Operating Expenditures	5000-5999	22,892,788.00	-2.62%	22,292,499.00	-8.99%	20,289,032.00
6. Capital Outlay	6000-6999	1,354,080.00	187.88%	3,898,115.00	-84.66%	598,115.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,694,140.00	-60.66%	1,846,660.00	0.00%	1,846,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,687,296.00	35.71%	2,289,753.00	-24.54%	1,727,803.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		103,915,558.00	0.07%	103,983,184.00	-9.62%	93,979,432.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		4,911,440.00		(2,639,489.00)		(2,470,734.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,890,271.00		11,801,711.00		9,162,222.00
2. Ending Fund Balance (Sum lines C and D1)		11,801,711.00		9,162,222.00		6,691,488.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,801,711.00		9,162,222.00		6,691,488.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,801,711.00		9,162,222.00		6,691,488.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. The District anticipates a reduction of \$150,000 (2 certificated staff) due to declining enrollment, for both 2022-23 and 2023-24. In 2022-23, the District plans to spend \$1,867,460 for additional teacher, site administrative, and psychologist positions to address pandemic-related learning loss as well as expanded learning opportunities, utilizing ESSER-III and Expanded Learning Opportunity Program restricted funding. In 2023-24, the District plans a reduction of \$1,317,975 in salaries for Independent Study teachers, counselor, and administrator.						
B2d. In 2022-23, the District anticipates funding an additional \$59,867 in classified positions to support expanded learning opportunities. In 2023-24, the District anticipates a reduction of \$1,099,017 in custodial and grounds positions that were added in 2021-22 and 2022-23 to address campus health and safety during the pandemic.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	184,825,747.00	-8.52%	169,069,830.00	1.10%	170,925,507.00
2. Federal Revenues	8100-8299	37,269,977.00	-6.17%	34,969,446.00	-31.21%	24,055,575.00
3. Other State Revenues	8300-8599	26,979,202.00	-19.58%	21,697,324.00	-1.94%	21,276,198.00
4. Other Local Revenues	8600-8799	12,270,988.00	0.23%	12,299,189.00	0.00%	12,299,189.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		261,345,914.00	-8.92%	238,035,789.00	-3.98%	228,556,469.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				90,798,252.00		93,328,688.00
a. Base Salaries				1,076,979.00		1,077,302.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				1,453,457.00		(2,367,975.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	90,798,252.00	2.79%	93,328,688.00	-1.38%	92,038,015.00
2. Classified Salaries				33,538,724.00		34,409,562.00
a. Base Salaries				402,307.00		407,135.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				468,531.00		(1,099,017.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,538,724.00	2.60%	34,409,562.00	-2.01%	33,717,680.00
3. Employee Benefits	3000-3999	47,187,315.00	5.83%	49,937,468.00	-0.40%	49,737,223.00
4. Books and Supplies	4000-4999	18,518,792.00	-9.03%	16,846,545.00	-11.29%	14,944,820.00
5. Services and Other Operating Expenditures	5000-5999	40,675,185.00	-0.32%	40,546,130.00	-3.88%	38,973,448.00
6. Capital Outlay	6000-6999	1,362,080.00	186.92%	3,908,115.00	-84.44%	608,115.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,632,140.00	-67.21%	1,846,660.00	0.00%	1,846,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(663,152.00)	0.00%	(663,152.00)	0.00%	(663,152.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		237,049,336.00	1.31%	240,160,016.00	-3.73%	231,202,809.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		24,296,578.00		(2,124,227.00)		(2,646,340.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,264,320.00		68,560,898.00		66,436,671.00
2. Ending Fund Balance (Sum lines C and D1)		68,560,898.00		66,436,671.00		63,790,331.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740	11,801,711.00		9,162,222.00		6,691,488.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	40,045,733.00		33,138,419.00		24,756,702.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,593,454.00		24,016,030.00		32,222,141.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		68,560,898.00		66,436,671.00		63,790,331.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,593,454.00		24,016,030.00		32,222,141.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		16,593,454.00		24,016,030.00		32,222,141.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.00%		10.00%		13.94%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:	1. Enter the name(s) of the SELPA(s):					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		13,525.00		13,294.00		12,888.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		237,049,336.00		240,160,016.00		231,202,809.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		237,049,336.00		240,160,016.00		231,202,809.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,111,480.08		7,204,800.48		6,936,084.27
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,111,480.08		7,204,800.48		6,936,084.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	15,194.07	15,188.64	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>15,194.07</b>	<b>15,188.64</b>	<b>0.0%</b>
1st Subsequent Year (2022-23)	District Regular	14,345.00	13,576.00	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>14,345.00</b>	<b>13,576.00</b>	<b>-5.4%</b>
2nd Subsequent Year (2023-24)	District Regular	13,914.00	13,343.30	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>13,914.00</b>	<b>13,343.30</b>	<b>-4.1%</b>

**1B. Comparison of District ADA to the Standard**

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The District's Funded ADA projections at First Interim have been adjusted to reflect an increase in the actual enrollment decline, over what was anticipated at the time of Original Budget Adoption.

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	14,875	14,435		
Charter School	0	0		
<b>Total Enrollment</b>	<b>14,875</b>	<b>14,435</b>	<b>-3.0%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	14,412	13,895		
Charter School	0	0		
<b>Total Enrollment</b>	<b>14,412</b>	<b>13,895</b>	<b>-3.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	14,266	13,470		
Charter School	0	0		
<b>Total Enrollment</b>	<b>14,266</b>	<b>13,470</b>	<b>-5.6%</b>	<b>Not Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

The District's actual enrollment decline as of census day 2021 was greater than expected, necessitating revisions in enrollment projections for future years, using more conservative projection methods.

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	15,603	16,133	
Charter School			
<b>Total ADA/Enrollment</b>	<b>15,603</b>	<b>16,133</b>	<b>96.7%</b>
Second Prior Year (2019-20)			
District Regular	15,194	15,727	
Charter School			
<b>Total ADA/Enrollment</b>	<b>15,194</b>	<b>15,727</b>	<b>96.6%</b>
First Prior Year (2020-21)			
District Regular	15,194	15,131	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>15,194</b>	<b>15,131</b>	<b>100.4%</b>
Historical Average Ratio:			97.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>98.4%</b>

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	13,525	14,435		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>13,525</b>	<b>14,435</b>	<b>93.7%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	13,294	13,895		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>13,294</b>	<b>13,895</b>	<b>95.7%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	12,888	13,470		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>12,888</b>	<b>13,470</b>	<b>95.7%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals			
	Current Year (2021-22)	179,555,309.00	186,325,747.00		
1st Subsequent Year (2022-23)	173,948,972.00	170,569,830.00	-1.9%	Met	
2nd Subsequent Year (2023-24)	173,909,057.00	172,425,507.00	-0.9%	Met	

**4B. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

LCFF revenue projections at the time of Original Budget Adoption were estimated based on the LCFF Calculator Version 22.1b, which included formula updates from the Governor's 2021-22 May Revision. At 1st Interim, LCFF revenue projections are based on the LCFF Calculator Version 22.2a, which includes formula updates for the increase in Concentration Grant funding from 50% to 65%, per the 2021-22 state budget.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	141,120,320.24	169,231,015.27	83.4%
Second Prior Year (2019-20)	138,710,565.89	164,361,998.88	84.4%
First Prior Year (2020-21)	117,745,958.53	131,906,772.78	89.3%
Historical Average Ratio:			85.7%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.7% to 88.7%	82.7% to 88.7%	82.7% to 88.7%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	109,933,454.00	133,133,778.00	82.6%	Not Met
1st Subsequent Year (2022-23)	113,862,938.00	136,176,832.00	83.6%	Met
2nd Subsequent Year (2023-24)	113,751,473.00	137,223,377.00	82.9%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

The District's ratio of unrestricted salaries and benefits to total unrestricted general fund expenditures, is slightly lower than the standard, due to a shift of some salaries to restricted funds (COVID/pandemic relief funds).

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	44,789,039.00	37,269,977.00	-16.8%	Yes
1st Subsequent Year (2022-23)	20,240,914.00	34,969,446.00	72.8%	Yes
2nd Subsequent Year (2023-24)	12,316,856.00	24,055,575.00	95.3%	Yes

Explanation:  
(required if Yes)

Federal revenue in the 2021-22 budget year includes CARES Act, CRRSA Act, and American Recovery Plan funding. At the time of Original Budget Adoption, this revenue was recorded as Fund Balance revenue; however at 1st Interim it is now more properly recorded as Unearned Revenue.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	9,995,552.00	26,979,202.00	169.9%	Yes
1st Subsequent Year (2022-23)	7,876,429.00	21,697,324.00	175.5%	Yes
2nd Subsequent Year (2023-24)	8,040,275.00	21,276,198.00	164.6%	Yes

Explanation:  
(required if Yes)

Other State revenue at First Interim includes increased funding that was unknown at the time of Original Budget Adoption, such as Expanded Learning Opportunity Program (Resource 2600), Educator Effectiveness Block Grant (Resource 6266), and increased ASES funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	11,145,050.00	12,270,988.00	10.1%	Yes
1st Subsequent Year (2022-23)	11,145,050.00	12,299,189.00	10.4%	Yes
2nd Subsequent Year (2023-24)	11,145,050.00	12,299,189.00	10.4%	Yes

Explanation:  
(required if Yes)

Other Local revenue at First Interim includes increased funding that was unknown at the time of Original Budget Adoption, due to increased funding for Special Education/SELPA rate increase.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	15,257,572.00	18,518,792.00	21.4%	Yes
1st Subsequent Year (2022-23)	13,174,791.00	16,846,545.00	27.9%	Yes
2nd Subsequent Year (2023-24)	13,468,589.00	14,944,820.00	11.0%	Yes

Explanation:  
(required if Yes)

Expenditures at First Interim include programmed expenditures for pandemic relief funding as well as newly funded programs, such as Expanded Learning Opportunity Program (Resource 2600), Educator Effectiveness Block Grant (Resource 6266), Special Education Learning Recovery (Resource 6537), and increased ASES funding.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	30,551,508.00	40,675,185.00	33.1%	Yes
1st Subsequent Year (2022-23)	29,550,908.00	40,546,130.00	37.2%	Yes
2nd Subsequent Year (2023-24)	30,209,893.00	38,973,448.00	29.0%	Yes

Explanation:  
(required if Yes)

Expenditures at First Interim include programmed expenditures for pandemic relief funding as well as newly funded programs, such as Expanded Learning Opportunity Program (Resource 2600), Educator Effectiveness Block Grant (Resource 6266), Special Education Learning Recovery (Resource 6537), and increased ASES funding.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	65,929,641.00	76,520,167.00	16.1%	Not Met
1st Subsequent Year (2022-23)	39,262,393.00	68,965,959.00	75.7%	Not Met
2nd Subsequent Year (2023-24)	31,502,181.00	57,630,962.00	82.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	45,809,080.00	59,193,977.00	29.2%	Not Met
1st Subsequent Year (2022-23)	42,725,699.00	57,392,675.00	34.3%	Not Met
2nd Subsequent Year (2023-24)	43,678,482.00	53,918,268.00	23.4%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Federal revenue in the 2021-22 budget year includes CARES Act, CRRSA Act, and American Recovery Plan funding. At the time of Original Budget Adoption, this revenue was recorded as Fund Balance revenue; however at 1st Interim it is now more properly recorded as Unearned Revenue.

**Explanation:**

Other State Revenue  
(linked from 6A  
if NOT met)

Other State revenue at First Interim includes increased funding that was unknown at the time of Original Budget Adoption, such as Expanded Learning Opportunity Program (Resource 2600), Educator Effectiveness Block Grant (Resource 6266), and increased ASES funding.

**Explanation:**

Other Local Revenue  
(linked from 6A  
if NOT met)

Other Local revenue at First Interim includes increased funding that was unknown at the time of Original Budget Adoption, due to increased funding for Special Education/SELPA rate increase.

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

**Explanation:**

Books and Supplies  
(linked from 6A  
if NOT met)

Expenditures at First Interim include programmed expenditures for pandemic relief funding as well as newly funded programs, such as Expanded Learning Opportunity Program (Resource 2600), Educator Effectiveness Block Grant (Resource 6266), Special Education Learning Recovery (Resource 6537), and increased ASES funding.

**Explanation:**

Services and Other Exps  
(linked from 6A  
if NOT met)

Expenditures at First Interim include programmed expenditures for pandemic relief funding as well as newly funded programs, such as Expanded Learning Opportunity Program (Resource 2600), Educator Effectiveness Block Grant (Resource 6266), Special Education Learning Recovery (Resource 6537), and increased ASES funding.

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,818,068.00	6,345,250.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,345,250.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

The OMMA/RMA Contribution is not actually made/processed until year-end closing of each year, based on 3% of actual annual expenditures (excluding expenditures in certain resources as allowed in current Education Code). The amount budgeted for the OMMA/RMA Contribution will be updated at the Second Interim Budget reporting period.

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.0%	10.0%	13.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.3%	3.3%	4.6%

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	19,385,138.00	133,133,778.00	N/A	Met
1st Subsequent Year (2022-23)	515,262.00	136,176,832.00	N/A	Met
2nd Subsequent Year (2023-24)	(175,606.00)	137,223,377.00	0.1%	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2021-22)	68,560,898.00	Met
1st Subsequent Year (2022-23)	66,436,671.00	Met
2nd Subsequent Year (2023-24)	63,790,331.00	Met

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	72,709,899.00	Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	13,525	13,294	12,888
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	237,049,336.00	240,160,016.00	231,202,809.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	237,049,336.00	240,160,016.00	231,202,809.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,111,480.08	7,204,800.48	6,936,084.27
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,111,480.08	7,204,800.48	6,936,084.27

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	16,593,454.00	24,016,030.00	32,222,141.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	16,593,454.00	24,016,030.00	32,222,141.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.00%	10.00%	13.94%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,111,480.08</b>	<b>7,204,800.48</b>	<b>6,936,084.27</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(37,381,214.00)	(36,900,894.00)	-1.3%	(480,320.00)	Met
1st Subsequent Year (2022-23)	(38,500,000.00)	(37,000,000.00)	-3.9%	(1,500,000.00)	Met
2nd Subsequent Year (2023-24)	(39,000,000.00)	(38,500,000.00)	-1.3%	(500,000.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

In fiscal year 2021-22, the District has paid off a capital lease early, using pandemic relief funds of \$2,847,480. In subsequent years, payments to Certificates of Participation increase, due the first five years of payments (2016-2021) scheduled at interest-only payments.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim	
a. Total OPEB liability			Data must be entered.
b. OPEB plan(s) fiduciary net position (if applicable)			Data must be entered.
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00	
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?			Data must be entered.
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.			

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim	
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			Data must be entered.
Current Year (2021-22)			Data must be entered.
1st Subsequent Year (2022-23)			Data must be entered.
2nd Subsequent Year (2023-24)			Data must be entered.
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		3,873,859.00	Data must be entered.
Current Year (2021-22)			Data must be entered.
1st Subsequent Year (2022-23)			Data must be entered.
2nd Subsequent Year (2023-24)			Data must be entered.
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			Data must be entered.
Current Year (2021-22)			Data must be entered.
1st Subsequent Year (2022-23)			Data must be entered.
2nd Subsequent Year (2023-24)			Data must be entered.
d. Number of retirees receiving OPEB benefits			Data must be entered.
Current Year (2021-22)			Data must be entered.
1st Subsequent Year (2022-23)			Data must be entered.
2nd Subsequent Year (2023-24)			Data must be entered.

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	90,785,916.00	116,493,007.00
b. Unfunded liability for self-insurance programs	6,485,781.00	7,111,740.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2021-22)	4,004,982.00	3,873,859.00
1st Subsequent Year (2022-23)	3,389,824.00	3,873,859.00
2nd Subsequent Year (2023-24)	3,389,340.00	3,873,859.00

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

Current Year (2021-22)	4,004,982.00	3,775,260.00
1st Subsequent Year (2022-23)	4,273,096.00	4,143,849.00
2nd Subsequent Year (2023-24)	44,903,556.00	4,485,438.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?   
If Yes, complete number of FTEs, then skip to section S8B.  
If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	873.5	877.3	865.3	848.3

1a. Have any salary and benefit negotiations been settled since budget adoption?   
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

911,787

7. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
8,443,185	8,257,307	8,071,429
capped at \$14,575	capped at \$13,248	capped at \$13,248

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,094,144	1,111,648	1,106,592
1.2%	1.2%	1.2%

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

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

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

**Certificated (Non-management) - Other**

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?   
 If Yes, complete number of FTEs, then skip to section S8C.  
 If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	682.3	689.7	691.7	680.7

1a. Have any salary and benefit negotiations been settled since budget adoption?   
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
 If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
 If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	0	0	0

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,815,984	3,815,984	3,815,984
3. Percent of H&W cost paid by employer	capped at \$11,463	capped at \$11,463	capped at \$11,463
4. Percent projected change in H&W cost over prior year			

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	358,329	362,664	365,957
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?   
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	68.0	83.6	83.6	82.6

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.   
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	845,542	845,542	845,542
3. Percent of H&W cost paid by employer	capped at \$13,248	capped at \$13,248	capped at \$13,248
4. Percent projected change in H&W cost over prior year			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	138,402	142,094	143,336
3. Percent change in step and column over prior year	1.2%	1.2%	1.2%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	45,394	45,394	45,394
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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### ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

A6: The District offers uncapped health benefits to vested retirees hired prior to 2013 and to age 69.  
A9: A new Assistant Superintendent of Business & Fiscal Services (CBO) was hired as of March 4, 2021.

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### End of School District First Interim Criteria and Standards Review

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First Interim  
 2021-22 Original Budget  
 Technical Review Checks

Oxnard Elementary

Ventura 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**

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01-3212-0-0000-0000-9740				3212	9740	2,750,100.00
Explanation: At the time of Original Budget Adoption, the Resources above for Federal ESSER funds were accounted for as fund balance resources; for First Interim Budget, they are corrected to be accounted for as unearned revenue. Additionally, Object 8980 was used to transfer the required 20% learning recovery allocation from Resource 3213 to Resource 3214.						
01-3213-0-0000-0000-8980				3213	8980	-4,740,319.00
01-3213-0-0000-0000-9740				3213	9740	18,961,274.00
01-3214-0-0000-0000-8980				3214	8980	4,740,319.00
01-3214-0-0000-0000-9740				3214	9740	4,740,319.00

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01-3210-0-0000-0000-9791				3210	9791	1,500.00
01-3215-0-0000-0000-9791				3215	9791	61,430.00
01-7422-0-0000-0000-9791				7422	9791	1,870,343.00

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

First Interim  
 2021-22 Board Approved Operating Budget  
 Technical Review Checks

Oxnard Elementary

Ventura 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**

**CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION**

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	3212	0	0000	0000	9740	3212 9740 2,750,100.00
Explanation: At the time of Original Budget Adoption the Resources above for Federal ESSER funds were accounted for as fund balance resources; for First Interim Budget, they are corrected to be accounted for as unearned revenue. Additionally, Object 8980 was used to transfer the required 20% learning recovery allocation from Resource 3213 to Resource 3214.						
01	3213	0	0000	0000	8980	3213 8980 -4,740,319.00
01	3213	0	0000	0000	9740	3213 9740 18,961,274.00
01	3214	0	0000	0000	8980	3214 8980 4,740,319.00
01	3214	0	0000	0000	9740	3214 9740 4,740,319.00

**CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION**

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	3210	0	0000	0000	9791	3210 9791 1,500.00
01	3215	0	0000	0000	9791	3215 9791 61,430.00
01	7422	0	0000	0000	9791	7422 9791 1,870,343.00

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

First Interim  
2021-22 Projected Totals  
Technical Review Checks

Oxnard Elementary

Ventura 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

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: A Cashflow Worksheet in Excel format is provided with the First Interim report.

Checks Completed.

First Interim  
2021-22 Actuals to Date  
Technical Review Checks

Oxnard Elementary

Ventura 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**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

**2021-22 Estimated Cash Flow Report as of November 30, 2021 - 1st Interim Budget**

	Actual July	Actual August	Actual Sept	Actual October	Actual November	Estimated December	Estimated January	Estimated February	Estimated March	Estimated April	Estimated May	Estimated June	Total	1st Interim Budget
<b>Beg Cash Balance</b>	\$50,915,908	\$32,212,576	\$52,449,312	\$60,155,680	\$37,606,076	\$43,631,118	\$62,459,846	\$63,251,854	\$55,123,351	\$56,894,965	\$61,663,873	\$49,061,295		
<b>Revenue:</b>														
State Apportionment*	\$ 6,002,706	\$ 6,002,706	\$ 10,804,872	\$ 10,804,872	\$ 10,804,872	\$ 10,804,872	\$ 10,804,872	\$ 9,800,000	\$ 9,800,000	\$ 9,800,000	\$ 9,800,000	\$ 3,651,630	\$ 108,881,402	\$ 108,881,402
EPA	\$ -	\$ -	\$ 9,038,692	\$ -	\$ -	\$ 9,038,692	\$ -	\$ -	\$ 9,038,692	\$ -	\$ -	\$ -	\$ 23,348,269	\$ 50,464,345
Property Tax	\$ -	\$ 325,233	\$ 116,522	\$ -	\$ 1,044,411	\$ 13,813,335	\$ 497,900	\$ 56,657	\$ 101,844	\$ 10,057,290	\$ 164,717	\$ 802,092	\$ 26,980,000	\$ 26,980,000
Apportionment Transfers	\$ -	\$ -	\$ -	\$ (1,500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,500,000)	\$ (1,500,000)
Federal	\$ 308,616	\$ 2,731,412	\$ 3,055,558	\$ 5,577,439	\$ 247,459	\$ 791,733	\$ 3,241,912	\$ 700,000	\$ 826,903	\$ 4,563,387	\$ 700,000	\$ 14,525,558	\$ 37,269,977	\$ 37,269,977
Other State	\$ 19,393	\$ 19,393	\$ 992,984	\$ 3,008,738	\$ 6,632,805	\$ 1,289,549	\$ 2,123,141	\$ 62,878	\$ 832,473	\$ 1,102,890	\$ 1,163,054	\$ 9,731,904	\$ 26,979,202	\$ 26,979,202
Local	\$ 536,480	\$ 637,054	\$ 1,212,697	\$ 1,164,919	\$ 989,530	\$ 1,018,928	\$ 1,071,543	\$ 711,271	\$ 514,868	\$ 630,246	\$ 571,065	\$ 3,212,386	\$ 12,270,988	\$ 12,270,988
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 6,867,195	\$ 9,715,798	\$ 25,221,326	\$ 19,055,969	\$ 19,719,077	\$ 36,757,108	\$ 17,739,368	\$ 11,330,806	\$ 21,114,779	\$ 26,153,814	\$ 12,398,836	\$ 55,271,839	\$ 261,345,914	\$ 261,345,914
<b>Expenditures:</b>														
Certificated Salaries	\$ 172,099	\$ 8,137,801	\$ 7,924,125	\$ 7,641,427	\$ 7,780,953	\$ 7,894,645	\$ 7,759,462	\$ 7,929,707	\$ 7,829,707	\$ 7,929,707	\$ 8,809,873	\$ 10,988,745	\$ 90,798,252	\$ 90,798,252
Classified Salaries	\$ 1,086,589	\$ 2,690,542	\$ 4,116,882	\$ 2,049,987	\$ 2,490,135	\$ 2,595,349	\$ 2,619,864	\$ 2,639,337	\$ 2,722,647	\$ 2,736,002	\$ 3,122,647	\$ 4,668,743	\$ 33,538,724	\$ 33,538,724
Benefits	\$ 616,355	\$ 4,299,854	\$ 4,472,300	\$ 3,512,117	\$ 3,853,671	\$ 3,864,492	\$ 4,078,412	\$ 4,103,296	\$ 4,140,869	\$ 4,120,869	\$ 4,110,869	\$ 6,014,212	\$ 47,187,315	\$ 47,187,315
Books & Supplies	\$ 98,279	\$ 265,792	\$ 406,959	\$ 589,237	\$ 486,121	\$ 1,796,759	\$ 1,049,046	\$ 1,882,595	\$ 2,190,033	\$ 3,460,586	\$ 3,507,348	\$ 2,786,038	\$ 18,518,792	\$ 18,518,792
Services & Operating	\$ 2,512,054	\$ 3,217,631	\$ 1,682,954	\$ 2,590,380	\$ 2,102,887	\$ 2,585,360	\$ 2,241,958	\$ 2,908,643	\$ 2,910,540	\$ 3,572,081	\$ 4,635,539	\$ 9,715,158	\$ 40,675,185	\$ 40,675,185
Capital Outlay	\$ 48,063	\$ 10,873	\$ -	\$ 53,220	\$ 21,505	\$ 411,677	\$ 89,190	\$ 75,000	\$ 88,000	\$ 106,892	\$ 163,568	\$ 294,092	\$ 1,362,080	\$ 1,362,080
Other Outgo	\$ 2,877,209	\$ 29,950	\$ 53,515	\$ 53,295	\$ 247,260	\$ 53,219	\$ 46,030	\$ 546,030	\$ 86,769	\$ 86,769	\$ 126,769	\$ 762,173	\$ 4,968,988	\$ 4,968,988
<b>Total Expenses</b>	\$ 7,410,648	\$ 18,652,443	\$ 18,656,734	\$ 16,489,664	\$ 16,982,532	\$ 19,201,501	\$ 17,883,961	\$ 20,084,608	\$ 19,968,566	\$ 22,012,906	\$ 24,476,614	\$ 35,229,160	\$ 237,049,336	\$ 237,049,336
<b>Net Monthly</b>	\$ (543,453)	\$ (8,936,645)	\$ 6,564,593	\$ 2,566,305	\$ 2,736,545	\$ 17,555,607	\$ (144,594)	\$ (8,753,803)	\$ 1,146,213	\$ 4,140,908	\$ (12,077,778)	\$ 20,042,680		
<b>Prior Year Transactions:</b>														
PY Audit Adjustment	\$ (11,061,552)	\$ 30,121,366	\$ 180,849	\$ 1,611,644	\$ 2,813,793	\$ 62,042	\$ 12,280	\$ -	\$ -	\$ 2,900	\$ (10,200)	\$ 620,500	\$ 24,353,622	\$ -
Accounts Receivable	\$ 7,098,326	\$ 947,986	\$ (960,927)	\$ 26,727,553	\$ (474,704)	\$ (1,211,078)	\$ (924,322)	\$ (625,300)	\$ (625,400)	\$ (625,100)	\$ 514,600	\$ (2,985,425)	\$ 26,856,208	\$ -
Accounts Payable*	\$ (18,159,878)	\$ 29,173,380	\$ 1,141,776	\$ (25,115,909)	\$ 3,288,497	\$ 1,273,120	\$ 936,602	\$ 625,300	\$ 625,400	\$ 628,000	\$ (524,800)	\$ 3,605,925	\$ (2,502,587)	\$ -
<b>Net Prior Year</b>														
<b>Net Monthly Increase/(Decrease)*</b>	\$ (18,703,331)	\$ 20,236,735	\$ 7,706,369	\$ (22,549,604)	\$ 6,025,042	\$ 18,828,727	\$ 792,008	\$ (8,128,503)	\$ 1,771,613	\$ 4,768,908	\$ (12,602,578)	\$ 23,648,605		
<b>Tran Activity</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Ending Cash</b>	\$32,212,576	\$52,449,312	\$60,155,680	\$37,606,076	\$43,631,118	\$62,459,846	\$63,251,854	\$55,123,351	\$56,894,965	\$61,663,873	\$49,061,295	<b>\$72,709,899</b>		