

2021-22
2nd Interim Report
(period ending January 31, 2022)



Board Meeting of
March 16, 2022

Prepared by:
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Business & Fiscal Services and
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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

Oxnard School District
2021-22 Second Interim Financial Report

General Fund Financial Summary <i>(in millions)</i>	<u>Second Interim</u> <u>2021-22</u>	<u>Projected</u> <u>2022-23</u>	<u>Projected</u> <u>2023-24</u>
Revenues	\$ 261.44	\$ 239.08	\$ 232.15
Expenditures	\$ 235.88	\$ 239.59	\$ 233.28
Net Increase/(Decrease) in Fund Balance	\$ 25.56	\$ (0.51)	\$ (1.13)
Beginning Fund Balance	\$ 44.26	\$ 69.82	\$ 69.31
Ending Fund Balance	\$ 69.82	\$ 69.31	\$ 68.18
 Components of Ending Fund Balance			
Non-Spendable (Stores & Revolving Cash)	\$ 0.12	\$ 0.12	\$ 0.12
Restricted Programs	\$ 14.33	\$ 11.52	\$ 44.82
Assigned for Bus Replacement	\$ 0.15	\$ 0.15	\$ 0.15
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	\$ 23.37	\$ 18.06	\$ 15.57
Assigned for Financial Stability	\$ 11.79	\$ 11.97	\$ 11.66
Total Assigned Balance	\$ 38.85	\$ 33.72	\$ 30.92
Reserve for Economic Uncertainty	\$ 16.51	\$ 23.96	\$ 32.69
 Reserve for Economic Uncertainties %	 7.0%	 10.0%	 14.0%

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.

Second Interim Guidance from Ventura County Office of Education (VCOE) and School Services of California (SSC)

Both the VCOE and SSC provide guidance that outlines the assumptions school districts should follow while preparing their Second Interim reports, which include planning factors for future years based on the Governor's January Budget Proposal:

- Future year funded cost-of-living adjustments (COLA) are 5.33% for 2022-23, and 3.61% for 2023-24.
- The CalSTRS employer contribution rate remains the same in 2022-23 and 2023-24 at 19.10%.

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- The CalPERS employer contribution rates remain 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. After consideration of the assumptions and planning factors, the Multi-Year Report indicates that the district will maintain its required reserve and will maintain a positive cash balance.

Current Year Changes from First Interim Report

Attached is the General Fund Summary Comparison table, which contains an explanation of changes from the First Interim Budget Report. Below is a summary of the major changes:

1. **Federal Revenue.** Federal unearned revenue is reduced by \$1.3 million, to match anticipated expenditure reductions. This reduction in the current year will mean an increase in the subsequent year(s).
2. **State Revenue.** The District now recognizes an additional \$1.3 million in revenue for the allocation of the Special Education Early Intervention Preschool Grant.
3. **Salaries and Benefits.** Salary and benefit expenditures are reduced a total of \$2.5 million in accordance with unfilled vacancies, and the lack of substitutes to cover extra hourly costs for staff professional development.
4. **Supplies, Services, and Contracts.** Supply costs have been increased \$0.8 million, to cover the cost of the annual refresh of student iPads. Outside Services have been increased \$1.0 million, to cover the increase in Special Education and Health contracted services.
5. **Assigned Fund Balance.** Fund balance assignments of \$38.8 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 \$ 12.51 million

Multi-Year Projections and Future Year Changes

Attached is the Table of Assumptions, which provides the multi-year, planning factors.

1. **Local Control Funding Formula (LCFF) for 2022-23 and 2023-24**
The multi-year projections include LCFF funding based on previously mentioned assumptions and planning factors. LCFF revenue in 2022-23 is reduced by \$11.1 million from current year, due to declining enrollment and attendance rates. In 2023-24, LCFF revenue increases by \$2.2 million (See attached LCFF Calculator and Enrollment Chart).
2. **Staffing for 2022-23 and 2023-24**
The multi-year projections include staffing reductions commensurate with declining enrollment.

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3. CalSTRS and CalPERS for 2022-23 and 2023-24

The multi-year projections include funding employer costs for CalSTRS and CalPERS at the levels included in the attached Table of Assumptions.

4. 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.

5. Contributions for 2022-23 and 2023-24

Contributions for Special Education and Routine Restricted Maintenance are projected to increase in the multi-year by \$800,000 for 2022-23, and \$2.0 million for 2023-24.

6. 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.

7. 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 Board consider designating specific items currently included in the Assigned Fund Balance, as "Committed Fund Balance" beginning with the 2022-23 Adopted Budget. A resolution to effectuate this designation will be presented to the Board for consideration following the adoption of the Second Interim Financial Report.

Other Funds

The Other Funds of the district are substantially unchanged from that presented in the First Interim Financial Report.

Conclusion

A summary of all budgets is reflected in the attached state report. Staff recommends the Board approve the 2021-22 Second 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
- 2021-22 Second Interim State SACS Report

Oxnard School District
2021-22 Second Interim Financial Report

Table of Assumptions

Planning Factor	2021-22	2022-23	2023-24
Estimated Funded ADA (Average Daily Attendance)	15,239.64	13,576.00	13,290.30
Funded UPP (Unduplicated Pupil Percentage)	90.55%	90.88%	90.50%
Step & Column	1.20%	1.20%	1.20%
Statutory COLA (Planning COLA)	5.07%	5.33%	3.61%
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	\$34.54	\$35.79
CPI	5.78%	3.69%	2.90%
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
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Explanation of Changes from First Interim Budget

	1st Interim	2nd Interim	Difference	Explanation - First Interim to Second Interim
Revenue:				
LCFF Sources	\$ 184,825,747	\$ 184,847,974	\$ 22,227	Adjust revenue to revised LCFF calculator.
Federal	\$ 37,269,977	\$ 35,950,791	\$ (1,319,186)	Reduce unearned Federal revenue to match anticipated expenditures.
Other State	\$ 26,979,202	\$ 28,368,027	\$ 1,388,825	Recognize revenue for Special Education Early Intervention Preschool Grant.
Other Local	\$ 12,270,988	\$ 12,275,988	\$ 5,000	Recognize local mini-grant revenue.
Expenditures:				
Certificated Salaries	\$ 90,798,252	\$ 90,381,860	\$ (416,392)	Reduction for unfilled vacancies.
Classified Salaries	\$ 33,538,724	\$ 32,117,471	\$ (1,421,253)	Reduction for unfilled vacancies.
Employee Benefits	\$ 47,187,315	\$ 46,457,078	\$ (730,237)	Reduction for unfilled vacancies.
Books and Supplies	\$ 18,518,792	\$ 19,363,436	\$ 844,644	Increase budget for annual refresh of student iPads.
Services and Operating Expenditures	\$ 40,675,185	\$ 41,737,966	\$ 1,062,781	Increase in Special Education and Health contracted services.
Capital Outlay	\$ 1,362,080	\$ 934,633	\$ (427,447)	Decrease capital expenditures to match anticipated actual expenditures.
7100-7499	\$ 5,632,140	\$ 5,567,140	\$ (65,000)	Decrease in indirect due to expenditure reductions.
Other Outgo/Transfers of Indirect Costs	\$ (663,152)	\$ (671,399)	\$ (8,247)	Decrease in indirect due to expenditure reductions.
Contributions	\$ (36,900,894)	\$ (37,282,025)	\$ 381,131	Increase in contribution to Routine Restricted Maintenance.

Oxnard (72538)	1/31/2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	5.33%	3.61%	3.64%	3.62%	3.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$122,597,954	\$119,272,691	\$125,256,109	\$117,560,126	\$119,254,632	\$119,240,623	\$119,299,642	\$121,675,656
Grade Span Adjustment	5,497,559	5,223,953	5,491,499	5,027,164	5,143,459	5,154,890	5,283,481	5,620,004
Supplemental Grant	22,163,086	21,859,121	23,678,392	22,281,466	22,516,055	22,533,004	22,552,038	22,979,413
Concentration Grant	20,181,448	20,411,225	30,212,504	28,589,809	28,704,859	28,760,864	28,755,654	29,174,892
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	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$172,149,517	\$168,476,460	\$186,347,974	\$175,168,035	\$177,328,475	\$177,398,851	\$177,600,285	\$181,159,435
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	172,149,517	168,476,460	186,347,974	175,168,035	177,328,475	177,398,851	177,600,285	181,159,435
LCFF Entitlement Per ADA	\$ 10,981	\$ 11,049	\$ 12,228	\$ 12,903	\$ 13,343	\$ 13,835	\$ 14,341	\$ 14,766
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 130,204,694	\$ 90,990,139	\$ 108,903,629	\$ 106,177,925	\$ 109,790,227	\$ 112,238,872	\$ 114,668,153	\$ 118,811,707
EPA (for LCFF Calculation purposes)	\$ 12,856,655	\$ 50,317,865	\$ 50,275,889	\$ 41,821,654	\$ 40,369,792	\$ 37,991,523	\$ 35,763,676	\$ 35,179,272
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 29,088,168	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Property Taxes net of in-Lieu	\$ 29,088,168	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456	\$ 27,168,456
TOTAL FUNDING	172,149,517	168,476,460	186,347,974	175,168,035	177,328,475	177,398,851	177,600,285	181,159,435
Basic Aid Status								
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	172,149,517	168,476,460	186,347,974	175,168,035	177,328,475	177,398,851	177,600,285	181,159,435

SUMMARY OF EPA								
% 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	\$ 50,275,889	\$ 41,821,654	\$ 40,369,792	\$ 37,991,523	\$ 35,763,676	\$ 35,179,272
EPA, Current Year (Object Code 8012)	\$ 12,856,655	\$ 50,317,865	\$ 50,275,889	\$ 41,821,654	\$ 40,369,792	\$ 37,991,523	\$ 35,763,676	\$ 35,179,272
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 193,448.00	\$ 40,648.00	\$ (0.22)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-4 less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Summary Tab

Oxnard (72538)		1/31/2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TiIG and Transportation)	\$ 128,095,513	\$ 124,496,644	\$ 130,747,608	\$ 122,587,290	\$ 124,398,091	\$ 124,395,513	\$ 124,583,123	\$ 127,295,660	
Supplemental and Concentration Grant funding in the LCAP year	\$ 42,344,534	\$ 42,270,346	\$ 53,890,896	\$ 50,871,275	\$ 51,220,914	\$ 51,293,868	\$ 51,307,692	\$ 52,154,305	
Percentage to Increase or Improve Services	33.06%	33.95%	41.22%	41.50%	41.18%	41.23%	41.18%	40.97%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	15,727	15,131	14,381	13,787	13,300	12,845	12,725	12,725	
COE Enrollment	54	52	52	52	50	50	48	48	
Total Enrollment	15,781	15,183	14,433	13,839	13,350	12,895	12,773	12,773	
Unduplicated Pupil Count	14,078	13,909	13,032	12,458	12,087	11,672	11,472	11,472	
COE Unduplicated Pupil Count	26	31	31	31	28	28	27	27	
Total Unduplicated Pupil Count	14,104	13,940	13,063	12,489	12,115	11,700	11,499	11,499	
Rolling %, Supplemental Grant	86.5100%	87.7900%	90.5500%	90.8800%	90.5000%	90.5700%	90.5100%	90.2600%	
Rolling %, Concentration Grant	86.5100%	87.7900%	90.5500%	90.8800%	90.5000%	90.5700%	90.5100%	90.2600%	

Oxnard (72538)	1/31/2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Prior Year ADA for the Hold Harmless - (net of current year charter shift)								
Grades TK-3	6,854.55	6,512.97	6,512.97	5,665.00	5,588.00	5,406.00	5,350.00	5,523.00
Grades 4-6	5,209.83	5,166.20	5,166.20	4,683.00	4,473.00	4,287.00	4,048.00	3,894.00
Grades 7-8	3,548.36	3,504.47	3,504.47	3,172.00	3,175.00	3,075.00	2,933.00	2,799.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	15,612.74	15,183.64	15,183.64	13,520.00	13,236.00	12,768.00	12,331.00	12,216.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	15,612.74	15,183.64	15,183.64	13,520.00	13,236.00	12,768.00	12,331.00	12,216.00
Current Year ADA								
Grades TK-3	6,512.97	6,512.97	5,665.00	5,588.00	5,406.00	5,350.00	5,523.00	5,523.00
Grades 4-6	5,166.20	5,166.20	4,683.00	4,473.00	4,287.00	4,048.00	3,894.00	3,894.00
Grades 7-8	3,504.47	3,504.47	3,172.00	3,175.00	3,075.00	2,933.00	2,799.00	2,799.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	15,183.64	15,183.64	13,520.00	13,236.00	12,768.00	12,331.00	12,216.00	12,216.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	15,183.64	15,183.64	13,520.00	13,236.00	12,768.00	12,331.00	12,216.00	12,216.00
Change in LCFF ADA (excludes NSS ADA)	(429.10)	-	(1,663.64)	(284.00)	(468.00)	(437.00)	(115.00)	-
	Decline	No Change	Decline	Decline	Decline	Decline	Decline	No Change
Funded LCFF ADA for the Hold Harmless								
Grades TK-3	6,854.55	6,512.97	6,512.97	5,665.00	5,588.00	5,406.00	5,350.00	5,523.00
Grades 4-6	5,209.83	5,166.20	5,166.20	4,683.00	4,473.00	4,287.00	4,048.00	3,894.00
Grades 7-8	3,548.36	3,504.47	3,504.47	3,172.00	3,175.00	3,075.00	2,933.00	2,799.00
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	15,612.74	15,183.64	15,183.64	13,520.00	13,236.00	12,768.00	12,331.00	12,216.00
	Prior	Current	Prior	Prior	Prior	Prior	Prior	Current
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated								
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	-	-	-	-	-	-	-	-
Subtotal	64.26	64.26	56.00	56.00	54.30	54.30	52.90	52.90
ACTUAL ADA (Current Year Only)								
Grades TK-3	6,521.79	6,521.79	5,674.00	5,597.00	5,414.80	5,358.80	5,531.50	5,531.50
Grades 4-6	5,186.73	5,186.73	4,703.00	4,493.00	4,306.50	4,067.50	3,913.00	3,913.00
Grades 7-8	3,539.38	3,539.38	3,199.00	3,202.00	3,101.00	2,959.00	2,824.40	2,824.40
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	15,247.90	15,247.90	13,576.00	13,292.00	12,822.30	12,385.30	12,268.90	12,268.90
TOTAL FUNDED ADA								
Grades TK-3	6,863.37	6,521.79	6,521.97	5,674.00	5,596.80	5,414.80	5,358.50	5,531.50
Grades 4-6	5,230.36	5,186.73	5,186.20	4,703.00	4,492.50	4,306.50	4,067.00	3,913.00
Grades 7-8	3,583.27	3,539.38	3,531.47	3,199.00	3,201.00	3,101.00	2,958.40	2,824.40
Grades 9-12	-	-	-	-	-	-	-	-
Total	15,677.00	15,247.90	15,239.64	13,576.00	13,290.30	12,822.30	12,383.90	12,268.90
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>429.10</i>	<i>-</i>	<i>1,663.64</i>	<i>284.00</i>	<i>468.00</i>	<i>437.00</i>	<i>115.00</i>	<i>-</i>

Oxnard (72538)		1/31/2022								
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	11,314	\$ 11,390	\$ 12,618	\$ 13,315	\$ 13,766	\$ 14,272	\$ 14,782	\$ 15,204	
Grades 4-6	\$	10,402	\$ 10,472	\$ 11,601	\$ 12,244	\$ 12,656	\$ 13,122	\$ 13,592	\$ 13,979	
Grades 7-8	\$	10,711	\$ 10,783	\$ 11,944	\$ 12,606	\$ 13,032	\$ 13,512	\$ 13,996	\$ 14,393	
Grades 9-12	\$	12,736	\$ 12,822	\$ 14,202	\$ 14,987	\$ 15,494	\$ 16,064	\$ 16,640	\$ 17,114	
Base Grants										
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,524	\$ 8,832	\$ 9,153	\$ 9,484	\$ 9,769	
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,627	\$ 9,916	
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,913	\$ 10,210	
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,324	\$ 10,697	\$ 11,086	\$ 11,487	\$ 11,832	
Grade Span Adjustment										
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 886	\$ 919	\$ 952	\$ 986	\$ 1,016	
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 268	\$ 278	\$ 288	\$ 299	\$ 308	
Prorated Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 9,410	\$ 9,751	\$ 10,105	\$ 10,470	\$ 10,785	
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,627	\$ 9,916	
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,913	\$ 10,210	
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,592	\$ 10,975	\$ 11,374	\$ 11,786	\$ 12,140	
Prorated Base Grants										
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,524	\$ 8,832	\$ 9,153	\$ 9,484	\$ 9,769	
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,627	\$ 9,916	
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,913	\$ 10,210	
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,324	\$ 10,697	\$ 11,086	\$ 11,487	\$ 11,832	
Prorated Grade Span Adjustment										
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 886	\$ 919	\$ 952	\$ 986	\$ 1,016	
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 268	\$ 278	\$ 288	\$ 299	\$ 308	
Supplemental Grant										
		20%	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,882	\$ 1,950	\$ 2,021	\$ 2,094	\$ 2,157	
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,731	\$ 1,793	\$ 1,858	\$ 1,925	\$ 1,983	
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,782	\$ 1,846	\$ 1,913	\$ 1,983	\$ 2,042	
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,118	\$ 2,195	\$ 2,275	\$ 2,357	\$ 2,428	
Actual - 1.00 ADA, Local UPP as follows:										
		86.51%	87.79%	90.55%	90.68%	90.50%	90.57%	90.51%	90.26%	
Grades TK-3	\$	1,471	\$ 1,493	\$ 1,618	\$ 1,710	\$ 1,765	\$ 1,830	\$ 1,895	\$ 1,947	
Grades 4-6	\$	1,353	\$ 1,373	\$ 1,488	\$ 1,573	\$ 1,623	\$ 1,683	\$ 1,743	\$ 1,790	
Grades 7-8	\$	1,393	\$ 1,413	\$ 1,532	\$ 1,619	\$ 1,671	\$ 1,733	\$ 1,794	\$ 1,843	
Grades 9-12	\$	1,656	\$ 1,681	\$ 1,821	\$ 1,925	\$ 1,986	\$ 2,060	\$ 2,134	\$ 2,192	
Concentration Grant (>55% population)										
		50%	50%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP										
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 6,117	\$ 6,338	\$ 6,568	\$ 6,806	\$ 7,010	
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 5,624	\$ 5,827	\$ 6,039	\$ 6,258	\$ 6,445	
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 5,791	\$ 6,000	\$ 6,219	\$ 6,443	\$ 6,637	
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 6,885	\$ 7,134	\$ 7,393	\$ 7,661	\$ 7,891	
Actual - 1.00 ADA, Local UPP >55% as follows:										
		31.5100%	32.7900%	35.5500%	35.8800%	35.5000%	35.5700%	35.5100%	35.2600%	
Grades TK-3	\$	1,340	\$ 1,394	\$ 2,065	\$ 2,195	\$ 2,250	\$ 2,336	\$ 2,417	\$ 2,472	
Grades 4-6	\$	1,232	\$ 1,282	\$ 1,898	\$ 2,018	\$ 2,069	\$ 2,148	\$ 2,222	\$ 2,273	
Grades 7-8	\$	1,268	\$ 1,320	\$ 1,954	\$ 2,078	\$ 2,130	\$ 2,212	\$ 2,288	\$ 2,340	
Grades 9-12	\$	1,503	\$ 1,569	\$ 2,324	\$ 2,470	\$ 2,532	\$ 2,630	\$ 2,720	\$ 2,782	

Oxnard (72538)		1/31/2022		2022		2018-19		2019-20					
LOCAL CONTROL FUNDING FORMULA						2018-19				2019-20			
LCFF ENTITLEMENT CALCULATION						2018-19				2019-20			
Calculation Factors		COLA & Augmentation		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total	
		3.70%		85.72% 85.72%		3.26%		0.00%		86.51% 86.51%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	7,113.07	\$ 7,459	\$ 776	\$ 1,412	\$ 1,265	\$ 77,615,717	6,863.37	\$ 7,702	\$ 801	\$ 1,471	\$ 1,340	\$ 77,651,047	
Grades 4-6	5,434.53	7,571		1,298	1,163	54,518,541	5,230.36	7,818		1,353	1,232	54,408,277	
Grades 7-8	3,497.55	7,796		1,337	1,197	36,129,733	3,583.27	8,050		1,393	1,268	38,380,723	
Grades 9-12	-	9,034	235	1,589	1,424	-	-	9,329	243	1,656	1,508	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 121,468,116	\$ 5,519,742	\$ 21,770,798	\$ 19,505,335	\$ 168,263,991		\$ 122,597,954	\$ 5,497,559	\$ 22,163,086	\$ 20,181,448	\$ 170,440,047	
NSS Allowance		-	-	-	-	-		-	-	-	-	-	
TOTAL BASE	16,045.15	\$ 121,468,116	\$ 5,519,742	\$ 21,770,798	\$ 19,505,335	\$ 168,263,991	15,677.00	\$ 122,597,954	\$ 5,497,559	\$ 22,163,086	\$ 20,181,448	\$ 170,440,047	
ADD ONS:													
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						-						-	
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF ENTITLEMENT						3/4							
												\$ 169,973,461	\$ 172,149,517
STATE AID CALCULATION													
Miscellaneous Adjustments						-						-	
Adjusted LCFF Entitlement						169,973,461						172,149,517	
Local Revenue (including RDA)						(28,082,124)						(29,088,168)	
Gross State Aid						\$ 141,891,337						\$ 143,061,349	
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2018-19 ADA		N/A		12-13 Rate	2019-20 ADA			N/A	
2012-13 RI/Charter Gen BG adjusted for ADA			\$ 5,081.77	16,045.15		\$ 81,537,762		\$ 5,081.77	15,677.00			\$ 79,666,908	
2012-13 NSS Allowance (deficit)						-		\$ -				-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(28,082,124)						(29,088,168)	
Subtotal State Aid for Historical RI/Charter General BG						53,455,638						50,578,740	
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						70,677,712						67,800,814	
Proration Factor						-						-	
Minimum State Aid Guarantee						\$ 70,677,712						\$ 67,800,814	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-						-	
Minimum State Aid plus Property Taxes including RDA						-						-	
Offset						-						-	
Minimum State Aid Prior to Offset						-						-	
Total Minimum State Aid with Offset						-						-	
TOTAL STATE AID						\$ 141,891,337						\$ 143,061,349	
ADDITIONAL STATE AID (Additional SA)													
						\$ -						\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 169,973,461						\$ 172,149,517	
Change Over Prior Year								1.28%	\$ 2,176,056				
LCFF Entitlement Per ADA						\$ 10,593						\$ 10,981	
Per-ADA Change Over Prior Year								3.66%	\$ 388				
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES													
						2018-19		Increase				2019-20	
State Aid						\$ 116,823,810		11.45%	13,380,884			\$ 130,204,694	
Education Protection Account						25,067,527						12,856,655	
Property Taxes Net of In-Lieu Transfers						28,082,124		3.58%	1,006,044			29,088,168	
Charter In-Lieu Taxes						-		0.00%	-			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 169,973,461		8.46%	14,386,928			\$ 172,149,517	

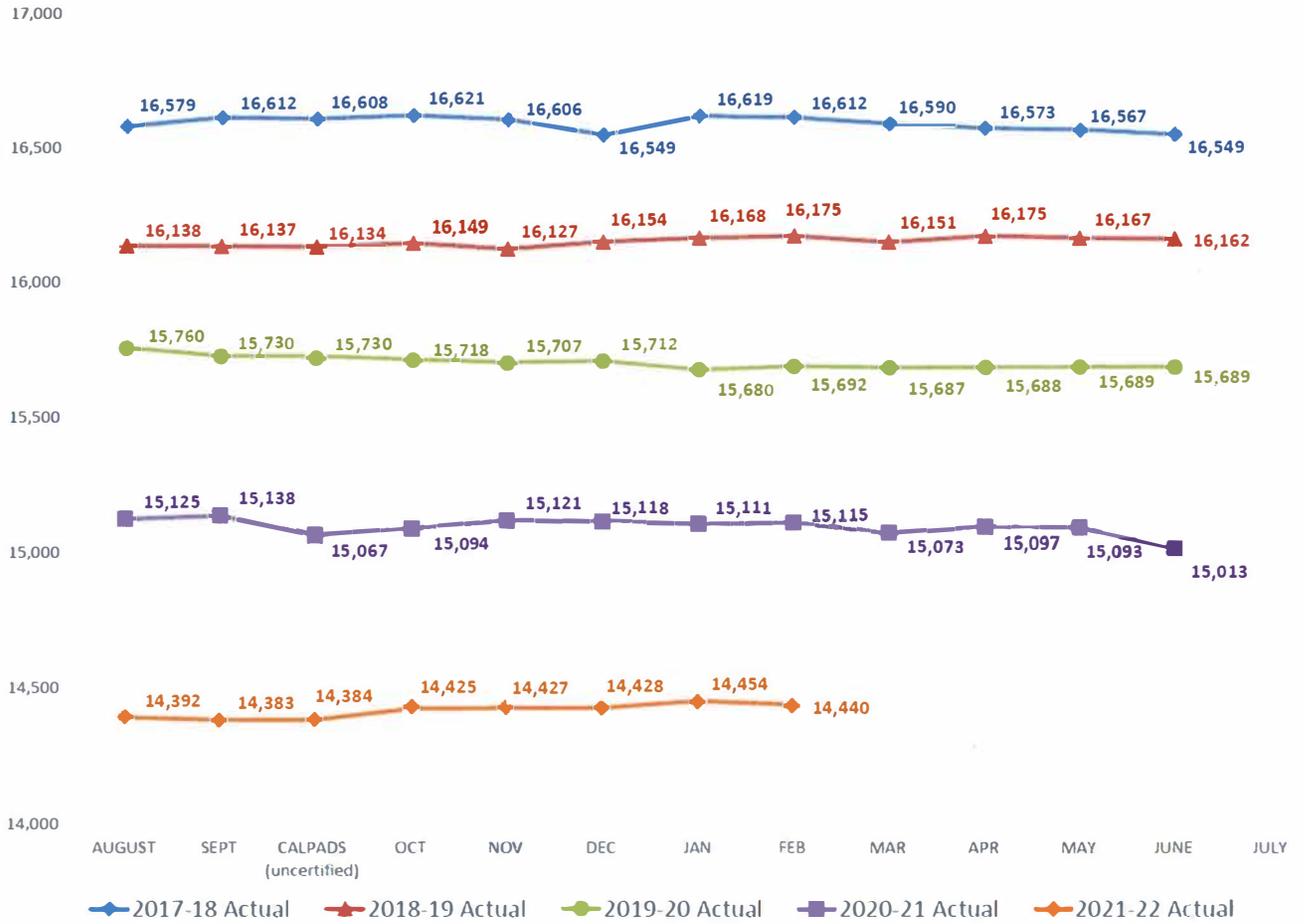
Oxnard (72538)		1/31/2022		2020-21		2021-22	
LOCAL CONTROL FUNDING FORMULA							
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total
	ADA	Base	Grade Span	Supplemental	Concentration		
	0.00%	0.00%	87.79%	87.79%			
Grades TK-3	6,521.79	\$ 7,702	\$ 801	\$ 1,493	\$ 1,394	\$ 74,283,341	
Grades 4-6	5,186.73	7,818	1,373	1,282	54,317,748		
Grades 7-8	3,539.38	8,050		1,413	1,320	38,165,901	
Grades 9-12	-	9,329	243	1,681	1,569	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant	\$ 119,272,691	\$ 5,223,953	\$ 21,859,121	\$ 20,411,225	\$ 166,766,990		
NSS Allowance	-	-	-	-	-	-	
TOTAL BASE	15,247.90	\$ 119,272,691	\$ 5,223,953	\$ 21,859,121	\$ 20,411,225	\$ 166,766,990	
ADD OMS:							
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					-		-
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF ENTITLEMENT						\$ 168,476,460	\$ 186,347,974
STATE AID CALCULATION							
Miscellaneous Adjustments							
Adjusted LCFF Entitlement						168,476,460	186,347,974
Local Revenue (including RDA)						(27,168,456)	(27,168,456)
Gross State Aid						\$ 141,308,004	\$ 159,179,518
MINIMUM STATE AID CALCULATION							
		12-13 Rate	2020-21 ADA		N/A		
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,081.77	15,247.90		\$ 77,486,321		\$ 77,444,345
2012-13 NSS Allowance (deficit)		\$ -					
Minimum State Aid Adjustments							
Less Current Year Property Taxes/in-Lieu					(27,168,456)		(27,168,456)
Subtotal State Aid for Historical RL/Charter General BG					50,317,865		50,275,889
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					67,539,939		67,497,963
Proration Factor					0.00%		0.00%
Minimum State Aid Guarantee					\$ 67,539,939		\$ 67,497,963
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement							
Minimum State Aid plus Property Taxes including RDA							
Offset							
Minimum State Aid Prior to Offset							
Total Minimum State Aid with Offset							
TOTAL STATE AID						\$ 141,308,004	\$ 159,179,518
ADDITIONAL STATE AID (Additional SA)						\$ -	\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 168,476,460	\$ 186,347,974
Change Over Prior Year		-2.13%	(3,673,057)				
LCFF Entitlement Per ADA					11,049		12,228
Per-ADA Change Over Prior Year		0.62%	68				
Basic Aid Status (school districts only)					Non-Basic Aid		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
			Increase		2020-21		2021-22
State Aid		-30.12%	(39,214,555)		\$ 90,990,139		\$ 108,903,629
Education Protection Account					50,317,865		50,275,889
Property Taxes Net of in-Lieu Transfers		-6.60%	(1,919,712)		27,168,456		27,168,456
Charter in-Lieu Taxes		0.00%	-		-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-23.89%	(41,134,267)		\$ 168,476,460		\$ 186,347,974

Oxnard (72538)		1/31/2022						2023										
LOCAL CONTROL FUNDING FORMULA							2022-23						2023-24					
LCFF ENTITLEMENT CALCULATION																		
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
	5.33%		0.00%		90.88%	90.88%	3.61%		0.00%		90.50%	90.50%						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total						
Grades TK-3	5,674.00	\$ 8,524	\$ 886	\$ 1,710	\$ 2,195	\$ 75,549,094	5,596.80	\$ 8,832	\$ 919	\$ 1,765	\$ 2,250	\$ 77,045,405						
Grades 4-6	4,703.00	8,653		1,573	2,018	57,582,695	4,492.50	8,965		1,623	2,069	56,858,603						
Grades 7-8	3,199.00	8,909		1,619	2,078	40,326,776	3,201.00	9,231		1,671	2,130	41,714,997						
Grades 9-12	-	10,324	268	1,925	2,470	-	-	10,697	278	1,986	2,532	-						
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-						
Total Base, Supplemental, and Concentration Grant		\$ 117,560,126	\$ 5,027,164	\$ 22,281,466	\$ 28,589,809	\$ 173,458,565		\$ 119,254,632	\$ 5,143,459	\$ 22,516,055	\$ 28,704,859	\$ 175,619,005						
NSS Allowance		-	-	-	-	-		-	-	-	-	-						
TOTAL BASE		\$ 117,560,126	\$ 5,027,164	\$ 22,281,466	\$ 28,589,809	\$ 173,458,565		\$ 119,254,632	\$ 5,143,459	\$ 22,516,055	\$ 28,704,859	\$ 175,619,005						
ADD ONS:																		
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						-						-						
ECONOMIC RECOVERY TARGET PAYMENT						-						-						
LCFF ENTITLEMENT						\$ 175,168,035						\$ 177,328,475						
STATE AID CALCULATION																		
Miscellaneous Adjustments						-						-						
Adjusted LCFF Entitlement						175,168,035						177,328,475						
Local Revenue (including RDA)						(27,168,456)						(27,168,456)						
Gross State Aid						\$ 147,999,579						\$ 150,160,019						
MINIMUM STATE AID CALCULATION																		
			<u>12-13 Rate</u>	<u>2022-23 ADA</u>		N/A		<u>12-13 Rate</u>	<u>2023-24 ADA</u>			N/A						
2012-13 RI/Charter Gen BG adjusted for ADA			\$ 5,081.77	13,576.00		\$ 68,990,110		\$ 5,081.77	13,290.30			\$ 67,538,248						
2012-13 NSS Allowance (deficit)						-						-						
Minimum State Aid Adjustments						-						-						
Less Current Year Property Taxes/In-Lieu						(27,168,456)						(27,168,456)						
Subtotal State Aid for Historical RI/Charter General BG						41,821,654						40,369,792						
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						59,043,728						57,591,866						
Proration Factor						0.00%						0.00%						
Minimum State Aid Guarantee						\$ 59,043,728						\$ 57,591,866						
CHARTER SCHOOL MINIMUM STATE AID OFFSET																		
LCFF Entitlement						-						-						
Minimum State Aid plus Property Taxes including RDA						-						-						
Offset						-						-						
Minimum State Aid Prior to Offset						-						-						
Total Minimum State Aid with Offset						-						-						
TOTAL STATE AID						\$ 147,999,579						\$ 150,160,019						
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -						
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																		
Change Over Prior Year			-6.00%	(11,179,939)		\$ 175,168,035		1.23%	2,160,440			\$ 177,328,475						
LCFF Entitlement Per ADA						12,903						13,343						
Per-ADA Change Over Prior Year			5.52%	675				3.41%	440									
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid						
LCFF SOURCES INCLUDING EXCESS TAXES																		
			<u>Increase</u>			<u>2022-23</u>		<u>Increase</u>				<u>2023-24</u>						
State Aid		-2.50%	(2,725,703)			\$ 106,177,925		3.40%	3,612,302			\$ 109,790,227						
Education Protection Account						41,821,654						40,369,792						
Property Taxes Net of In-Lieu Transfers		0.00%	-			27,168,456		0.00%	-			27,168,456						
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-						
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-1.46%	(2,725,703)			\$ 175,166,035		2.06%	3,612,302			\$ 177,328,475						

Onward (72538)							v.22.2b																	
LOCAL CONTROL FUNDING FORMULA							2024-25																	
LCFF ENTITLEMENT CALCULATION							2025-26																	
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		ADA	Base	Grade Span	Supplemental	Concentration	Total	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		ADA	Base	Grade Span	Supplemental	Concentration	Total
	3.64%		0.00%		90.57%	90.57%							3.62%		0.00%		90.51%	90.51%						
Grades TK-3	5,414.80	\$ 9,153	\$ 952	\$ 1,830	\$ 2,336	\$ 77,278,652	5,358.50	\$ 9,484	\$ 986	\$ 1,895	\$ 2,417	\$ 79,208,878	4,067.00	9,627	1,743	2,222	55,277,589	2,958.40	9,913	1,794	2,288	41,404,348		
Grades 4-6	4,306.50	9,291	1,683	2,148	56,510,313		11,487	299	2,134	2,720														
Grades 7-8	3,101.00	9,567	288	1,733	2,212	41,900,416																		
Grades 9-12	-	11,086	-	2,060	2,630	-																		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant	\$ 119,240,623	\$ 5,154,890	\$ 22,533,004	\$ 28,760,864	\$ 175,689,361		\$ 119,299,642	\$ 5,283,481	\$ 22,552,038	\$ 28,755,654	\$ 175,690,815		\$ 119,299,642	\$ 5,283,481	\$ 22,552,038	\$ 28,755,654	\$ 175,690,815		\$ 119,299,642	\$ 5,283,481	\$ 22,552,038	\$ 28,755,654	\$ 175,690,815	
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE	12,822.30	\$ 119,240,623	\$ 5,154,890	\$ 22,533,004	\$ 28,760,864	\$ 175,689,361	12,383.90	\$ 119,299,642	\$ 5,283,481	\$ 22,552,038	\$ 28,755,654	\$ 175,690,815												
ADD ONS:																								
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						-						-												
ECONOMIC RECOVERY TARGET PAYMENT						-						-												
LCFF ENTITLEMENT						\$ 177,398,851						\$ 177,600,285												
STATE AID CALCULATION																								
Miscellaneous Adjustments						-						-												
Adjusted LCFF Entitlement						177,398,851						177,600,285												
Local Revenue (including RDA)						(27,168,456)						(27,168,456)												
Gross State Aid						\$ 150,230,395						\$ 150,431,829												
MINIMUM STATE AID CALCULATION																								
			12-13 Rate	2024-25 ADA		N/A			12-13 Rate	2025-26 ADA		N/A												
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,081.77	12,822.30		\$ 65,159,979			\$ 5,081.77	12,383.90		\$ 62,932,132												
2012-13 NSS Allowance (deficit)						-						-												
Minimum State Aid Adjustments						-						-												
Less Current Year Property Taxes/In-Lieu						(27,168,456)						(27,168,456)												
Subtotal State Aid for Historical RL/Charter General BG						37,991,523						35,763,676												
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						55,213,597						52,985,750												
Proration Factor						0.00%						0.00%												
Minimum State Aid Guarantee						\$ 55,213,597						\$ 52,985,750												
CHARTER SCHOOL MINIMUM STATE AID OFFSET																								
LCFF Entitlement						-						-												
Minimum State Aid plus Property Taxes including RDA						-						-												
Offset						-						-												
Minimum State Aid Prior to Offset						-						-												
Total Minimum State Aid with Offset						-						-												
TOTAL STATE AID						\$ 150,230,395						\$ 150,431,829												
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -												
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 177,398,851						\$ 177,600,285												
Change Over Prior Year			0.04%	70,376										0.11%	201,434									
LCFF Entitlement Per ADA						13,835						14,341												
Per-ADA Change Over Prior Year			3.89%	492										3.66%	506									
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid												
LCFF SOURCES INCLUDING EXCESS TAXES																								
			Increase			2024-25			Increase			2025-26												
State Aid		2.23%	2,448,644			\$ 112,238,872			2.16%	2,429,282		\$ 114,668,153												
Education Protection Account						37,991,523						35,763,676												
Property Taxes Net of In-Lieu Transfers		0.00%	-			27,168,456			0.00%	-		27,168,456												
Charter In-Lieu Taxes		0.00%	-			-			0.00%	-		-												
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.38%	2,448,644			\$ 177,398,851			1.37%	2,429,282		\$ 177,600,285												

Oxnard School District 2021-22 Second Interim Financial Report

Oxnard School District Enrollment History 2017-18 through 2021-22 Actuals



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	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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	178,055,309.00	184,825,747.00	100,317,388.41	184,847,974.00	22,227.00	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	3,171,945.00	3,353,975.00	2,238,687.87	3,363,244.00	9,269.00	0.3%
4) Other Local Revenue		8600-8799	1,286,200.00	1,240,088.00	716,682.47	1,240,088.00	0.00	0.0%
5) TOTAL, REVENUES			182,513,454.00	189,419,810.00	103,272,758.75	189,451,306.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,322,427.00	63,414,342.00	34,883,348.26	63,133,713.00	280,629.00	0.4%
2) Classified Salaries		2000-2999	14,825,026.00	16,485,996.00	7,534,456.76	16,234,951.00	251,045.00	1.5%
3) Employee Benefits		3000-3999	30,840,837.00	30,033,116.00	16,372,518.03	30,945,403.00	(912,287.00)	-3.0%
4) Books and Supplies		4000-4999	7,211,709.00	6,822,375.00	1,408,073.77	7,042,360.00	(219,985.00)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	16,749,537.00	17,782,397.00	10,757,407.17	18,121,479.00	(339,082.00)	-1.9%
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)		7100-7299 7400-7499	938,000.00	938,000.00	332,436.00	938,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,619,804.00)	(2,350,448.00)	(17,858.65)	(2,368,493.00)	18,045.00	-0.8%
9) TOTAL, EXPENDITURES			128,275,732.00	133,133,778.00	71,270,381.34	134,055,413.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,237,722.00	56,286,032.00	32,002,377.41	55,395,893.00		
D. OTHER FINANCING SOURCES/USES								
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	250,000.00	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)	(36,900,894.00)	0.00	(37,282,025.00)	(381,131.00)	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,381,214.00)	(36,900,894.00)	(250,000.00)	(37,282,025.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,856,508.00	19,385,138.00	31,752,377.41	18,113,868.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,540,462.00	37,374,049.00		37,374,049.00	0.00	0.0%
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	37,374,049.00		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	37,374,049.00		37,374,049.00		
2) Ending Balance, June 30 (E + F1e)			29,396,970.00	56,759,187.00		55,487,917.00		
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	40,045,733.00		38,855,744.00		
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 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				
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				22,649,798.00		
Financial Stability Reserve	0000	9780				12,513,946.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,803,250.00	16,593,454.00		16,512,173.00		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	124,986,475.00	108,881,402.00	66,029,772.00	108,903,629.00	22,227.00	0.0%
Education Protection Account State Aid - Current Year		8012	29,204,594.00	50,464,345.00	18,077,385.00	50,275,889.00	(188,456.00)	-0.4%
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	82,610.32	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	25,367,939.00	14,323,569.69	25,556,395.00	188,456.00	0.7%
Unsecured Roll Taxes		8042	516,193.00	516,193.00	556,812.15	516,193.00	0.00	0.0%
Prior Years' Taxes		8043	82,039.00	82,039.00	103,741.98	82,039.00	0.00	0.0%
Supplemental Taxes		8044	623,263.00	623,263.00	518,931.13	623,263.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	222,758.00	222,758.00	1,369,449.84	222,758.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	745,866.66	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%
Subtotal, LCFF Sources			179,555,309.00	186,325,747.00	101,817,388.41	186,347,974.00	22,227.00	0.0%
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	184,825,747.00	100,317,388.41	184,847,974.00	22,227.00	0.0%
FEDERAL REVENUE								
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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
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		
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	498,214.00	498,214.00	9,269.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	2,393,000.00	2,393,000.00	1,590,173.87	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	150,300.00	472,030.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,171,945.00	3,353,975.00	2,238,687.87	3,363,244.00	9,269.00	0.3%

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)
OTHER LOCAL REVENUE								
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	99,067.54	155,000.00	0.00	0.0%
Interest		8660	180,000.00	180,000.00	68,811.55	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	903,088.00	548,803.38	903,088.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			1,286,200.00	1,240,088.00	716,682.47	1,240,088.00	0.00	0.0%
TOTAL, REVENUES			182,513,454.00	189,419,810.00	103,272,758.75	189,451,306.00	31,496.00	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 (E/B) (F)
Certificated Teachers' Salaries		1100	50,311,225.00	52,858,824.00	29,639,268.37	52,774,839.00	83,985.00	0.2%
Certificated Pupil Support Salaries		1200	3,709,793.00	4,779,949.00	2,185,526.05	4,564,514.00	215,435.00	4.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,301,409.00	5,775,569.00	3,058,553.84	5,794,360.00	(18,791.00)	-0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATE DSALARIES			59,322,427.00	63,414,342.00	34,883,348.26	63,133,713.00	280,629.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	481,968.00	889,791.00	291,115.10	829,188.00	60,603.00	6.8%
Classified Support Salaries		2200	3,435,652.00	3,854,933.00	790,941.15	3,917,827.00	(62,894.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	1,478,980.00	1,472,902.00	852,835.64	1,514,554.00	(41,652.00)	-2.8%
Clerical, Technical and Office Salaries		2400	6,518,340.00	7,026,540.00	4,023,476.16	6,876,081.00	150,459.00	2.1%
Other Classified Salaries		2900	2,910,086.00	3,241,830.00	1,576,088.71	3,097,301.00	144,529.00	4.5%
TOTAL, CLASSIFIED SALARIES			14,825,026.00	16,485,996.00	7,534,456.76	16,234,951.00	251,045.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,074,865.00	10,132,905.00	5,606,947.11	10,119,670.00	13,235.00	0.1%
PERS		3201-3202	3,911,938.00	4,266,229.00	1,931,668.49	4,163,811.00	102,418.00	2.4%
OASDI/Medicare/Alternative		3301-3302	2,082,171.00	2,233,160.00	1,131,924.70	2,207,868.00	25,292.00	1.1%
Health and Welfare Benefits		3401-3402	9,631,146.00	8,831,151.00	5,216,089.29	8,675,035.00	156,116.00	1.8%
Unemployment Insurance		3501-3502	909,092.00	384,319.00	205,614.30	381,871.00	2,448.00	0.6%
Workers' Compensation		3601-3602	1,533,495.00	1,578,092.00	844,995.77	1,566,924.00	11,168.00	0.7%
OPEB, Allocated		3701-3702	2,686,762.00	2,591,981.00	1,425,506.82	2,534,208.00	57,773.00	2.2%
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	15,279.00	9,771.55	1,296,016.00	(1,280,737.00)	-8382.3%
TOTAL, EMPLOYEE BENEFITS			30,840,837.00	30,033,116.00	16,372,518.03	30,945,403.00	(912,287.00)	-3.0%
BOOKS AND SUPPLIES								
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	228,263.00	246,229.25	232,646.00	(4,383.00)	-1.9%
Materials and Supplies		4300	5,541,920.00	4,890,917.00	1,045,068.29	5,051,850.00	(160,933.00)	-3.3%
Noncapitalized Equipment		4400	417,700.00	503,195.00	116,776.23	557,864.00	(54,669.00)	-10.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,211,709.00	6,822,375.00	1,408,073.77	7,042,360.00	(219,985.00)	-3.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,850,000.00	4,450,000.00	2,342,000.30	4,458,370.00	(8,370.00)	-0.2%
Travel and Conferences		5200	335,005.00	406,094.00	128,615.87	380,901.00	25,193.00	6.2%
Dues and Memberships		5300	121,320.00	121,820.00	108,064.07	121,618.00	202.00	0.2%
Insurance		5400-5450	1,725,000.00	1,835,000.00	922,340.50	1,835,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,805,500.00	2,805,500.00	1,763,804.84	2,805,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,097,844.00	1,032,092.00	177,593.54	1,040,880.00	(8,788.00)	-0.9%
Transfers of Direct Costs		5710	(106,845.00)	(171,205.00)	(9,823.33)	(165,409.00)	(5,796.00)	3.4%
Transfers of Direct Costs - Interfund		5750	(18,700.00)	(18,700.00)	(8,351.02)	(49,500.00)	30,800.00	-164.7%
Professional/Consulting Services and Operating Expenditures		5800	6,233,783.00	6,614,816.00	5,075,143.27	6,989,169.00	(374,353.00)	-5.7%
Communications		5900	706,630.00	706,980.00	258,019.13	704,950.00	2,030.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,749,537.00	17,782,397.00	10,757,407.17	18,121,479.00	(339,082.00)	-1.9%

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)
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	5,401.00	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	500,000.00	500,000.00	327,035.00	500,000.00	0.00	0.0%
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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P 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								
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	0.00	320,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			938,000.00	938,000.00	332,436.00	938,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(903,801.00)	(1,687,296.00)	(17,858.65)	(1,697,094.00)	9,798.00	-0.6%
Transfers of Indirect Costs - Interfund		7350	(716,003.00)	(663,152.00)	0.00	(671,399.00)	8,247.00	-1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,619,804.00)	(2,350,448.00)	(17,858.65)	(2,368,493.00)	18,045.00	-0.8%
TOTAL, EXPENDITURES			128,275,732.00	133,133,778.00	71,270,381.34	134,055,413.00	(921,635.00)	-0.7%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	250,000.00	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	250,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(37,381,214.00)	(36,900,894.00)	0.00	(37,282,025.00)	(381,131.00)	1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(37,381,214.00)	(36,900,894.00)	0.00	(37,282,025.00)	(381,131.00)	1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,381,214.00)	(36,900,894.00)	(250,000.00)	(37,282,025.00)	(381,131.00)	1.0%

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 (E/B) (F)
A. REVENUES								
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	37,269,977.00	19,854,903.92	35,950,791.00	(1,319,186.00)	-3.5%
3) Other State Revenue		8300-8599	6,823,607.00	23,625,227.00	17,245,576.12	25,004,783.00	1,379,556.00	5.8%
4) Other Local Revenue		8600-8799	9,858,850.00	11,030,900.00	6,021,141.98	11,035,900.00	5,000.00	0.0%
5) TOTAL, REVENUES			61,471,496.00	71,926,104.00	43,121,622.02	71,991,474.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	27,926,364.00	27,383,910.00	12,393,121.28	27,248,147.00	135,763.00	0.5%
2) Classified Salaries		2000-2999	15,059,653.00	17,052,728.00	9,759,155.62	15,882,520.00	1,170,208.00	6.9%
3) Employee Benefits		3000-3999	15,297,572.00	17,154,199.00	8,129,210.12	15,511,675.00	1,642,524.00	9.6%
4) Books and Supplies		4000-4999	8,045,863.00	11,696,417.00	1,482,820.58	12,321,076.00	(624,659.00)	-5.3%
5) Services and Other Operating Expenditures		5000-5999	13,801,971.00	22,892,788.00	6,259,734.92	23,616,487.00	(723,699.00)	-3.2%
6) Capital Outlay		6000-6999	109,010.00	1,354,080.00	152,075.90	926,633.00	427,447.00	31.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,765,000.00	4,694,140.00	3,041,224.29	4,629,140.00	65,000.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	903,801.00	1,687,296.00	17,858.65	1,697,094.00	(9,798.00)	-0.6%
9) TOTAL, EXPENDITURES			82,909,234.00	103,915,558.00	41,235,201.36	101,832,772.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,437,738.00)	(31,989,454.00)	1,886,420.66	(29,841,298.00)		
D. OTHER FINANCING SOURCES/USES								
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	36,900,894.00	0.00	37,282,025.00	381,131.00	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,381,214.00	36,900,894.00	0.00	37,282,025.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,943,476.00	4,911,440.00	1,886,420.66	7,440,727.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,481,371.00	6,890,271.00		6,890,271.00	0.00	0.0%
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	6,890,271.00		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	6,890,271.00		6,890,271.00		
2) Ending Balance, June 30 (E + F1e)			34,424,847.00	11,801,711.00		14,330,998.00		
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	11,801,711.00		14,330,998.00		
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)
LCFF SOURCES								
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		
LCFF Transfers								
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%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,001,264.00	3,043,148.00	22,259.12	3,043,148.00	0.00	0.0%
Special Education Discretionary Grants		8182	140,000.00	159,819.00	0.00	155,525.00	(4,294.00)	-2.7%
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	6,519,946.00	5,804,024.00	6,480,206.00	(39,740.00)	-0.6%
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	1,289,414.00	393,883.00	1,288,515.00	(899.00)	-0.1%

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	28,105.00	17,536.00	28,105.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,650,992.00	1,957,963.00	796,653.00	1,970,482.00	12,519.00	0.6%
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	798,885.00	281,952.01	799,249.00	364.00	0.0%
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	23,472,697.00	12,538,596.79	22,185,561.00	(1,287,136.00)	-5.5%
TOTAL, FEDERAL REVENUE			44,789,039.00	37,269,977.00	19,854,903.92	35,950,791.00	(1,319,186.00)	-3.5%
OTHER STATE REVENUE								
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	372,761.00	213,321.00	372,761.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	780,115.00	780,115.00	517,419.75	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	5,045,472.00	1,050,941.74	5,045,472.00	0.00	0.0%
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	17,426,879.00	15,463,893.63	18,806,435.00	1,379,556.00	7.9%
TOTAL, OTHER STATE REVENUE			6,823,607.00	23,625,227.00	17,245,576.12	25,004,783.00	1,379,556.00	5.8%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	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%) Adjustm		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	117,701.00	175,827.00	67,018.98	180,827.00	5,000.00	2.8%
Tuition		8710	110,000.00	29,400.00	0.00	29,400.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,631,149.00	10,825,673.00	5,954,123.00	10,825,673.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			9,858,850.00	11,030,900.00	6,021,141.98	11,035,900.00	5,000.00	0.0%
TOTAL, REVENUES			61,471,496.00	71,926,104.00	43,121,622.02	71,991,474.00	65,370.00	0.1%

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 SALARIES								
Certificated Teachers' Salaries		1100	17,951,925.00	17,546,950.00	7,478,192.62	16,688,669.00	858,281.00	4.9%
Certificated Pupil Support Salaries		1200	8,123,295.00	7,009,618.00	3,524,148.55	7,340,071.00	(330,453.00)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,161,659.00	2,021,284.00	876,212.69	2,210,795.00	(189,511.00)	-9.4%
Other Certificated Salaries		1900	689,485.00	806,058.00	514,567.42	1,008,612.00	(202,554.00)	-25.1%
TOTAL, CERTIFICATED SALARIES			27,926,364.00	27,383,910.00	12,393,121.28	27,248,147.00	135,763.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,418,240.00	7,846,796.00	3,550,210.56	7,232,931.00	613,865.00	7.8%
Classified Support Salaries		2200	4,359,123.00	4,824,260.00	4,113,695.70	4,530,884.00	293,376.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	496,576.00	556,734.00	241,775.94	418,242.00	138,492.00	24.9%
Clerical, Technical and Office Salaries		2400	1,491,005.00	2,283,547.00	1,018,470.72	2,247,298.00	36,249.00	1.6%
Other Classified Salaries		2900	1,294,709.00	1,541,391.00	835,002.70	1,453,165.00	88,226.00	5.7%
TOTAL, CLASSIFIED SALARIES			15,059,653.00	17,052,728.00	9,759,155.62	15,882,520.00	1,170,208.00	6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,524,951.00	4,259,486.00	1,986,816.96	4,264,757.00	(5,271.00)	-0.1%
PERS		3201-3202	3,447,817.00	3,713,407.00	2,045,007.67	3,516,323.00	197,084.00	5.3%
OASDI/Medicare/Alternative		3301-3302	1,384,167.00	1,643,651.00	923,867.31	1,584,627.00	59,024.00	3.6%
Health and Welfare Benefits		3401-3402	3,858,566.00	4,445,344.00	2,069,411.08	4,017,126.00	428,218.00	9.6%
Unemployment Insurance		3501-3502	422,322.00	207,213.00	106,906.21	203,292.00	3,921.00	1.9%
Workers' Compensation		3601-3602	719,495.00	856,389.00	441,664.98	841,041.00	15,348.00	1.8%
OPEB, Allocated		3701-3702	1,126,684.00	1,215,139.00	555,535.91	1,084,509.00	130,630.00	10.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	813,570.00	813,570.00	0.00	0.00	813,570.00	100.0%
TOTAL, EMPLOYEE BENEFITS			15,297,572.00	17,154,199.00	8,129,210.12	15,511,675.00	1,642,524.00	9.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	640,115.00	640,115.00	156,630.68	640,115.00	0.00	0.0%
Books and Other Reference Materials		4200	91,345.00	183,797.00	60,185.08	251,497.00	(67,700.00)	-36.8%
Materials and Supplies		4300	7,096,910.00	9,037,049.00	1,202,729.11	8,832,864.00	204,185.00	2.3%
Noncapitalized Equipment		4400	217,493.00	1,835,456.00	63,275.71	2,596,600.00	(761,144.00)	-41.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,045,863.00	11,696,417.00	1,482,820.58	12,321,076.00	(624,659.00)	-5.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,027,552.00	14,078,222.00	3,068,704.12	14,950,804.00	(872,582.00)	-6.2%
Travel and Conferences		5200	286,973.00	438,988.00	82,975.86	446,409.00	(7,421.00)	-1.7%
Dues and Memberships		5300	6,185.00	7,250.00	1,115.25	2,515.00	4,735.00	65.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	16,800.00	4,194.00	18,381.00	(1,581.00)	-9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	263,597.00	424,371.00	149,722.61	429,371.00	(5,000.00)	-1.2%
Transfers of Direct Costs		5710	106,845.00	171,205.00	9,823.33	165,409.00	5,796.00	3.4%
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	7,691,161.00	2,431,838.14	7,534,498.00	156,663.00	2.0%
Communications		5900	18,500.00	22,791.00	511,361.61	27,100.00	(4,309.00)	-18.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,801,971.00	22,892,788.00	6,259,734.92	23,616,487.00	(723,699.00)	-3.2%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	40,000.00	10,960.22	40,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,180,000.00	96,125.00	693,103.00	486,897.00	41.3%
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	134,080.00	44,990.68	193,530.00	(59,450.00)	-44.3%
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%
TOTAL, CAPITAL OUTLAY			109,010.00	1,354,080.00	152,075.90	926,633.00	427,447.00	31.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,765,000.00	1,846,660.00	193,745.00	1,781,660.00	65,000.00	3.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	2,847,480.00	2,847,479.29	2,847,480.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,765,000.00	4,694,140.00	3,041,224.29	4,629,140.00	65,000.00	1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	903,801.00	1,687,296.00	17,858.65	1,697,094.00	(9,798.00)	-0.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			903,801.00	1,687,296.00	17,858.65	1,697,094.00	(9,798.00)	-0.6%
TOTAL, EXPENDITURES			82,909,234.00	103,915,558.00	41,235,201.36	101,832,772.00	2,082,786.00	2.0%

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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	37,381,214.00	36,900,894.00	0.00	37,282,025.00	381,131.00	1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			37,381,214.00	36,900,894.00	0.00	37,282,025.00	381,131.00	1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			37,381,214.00	36,900,894.00	0.00	37,282,025.00	(381,131.00)	1.0%

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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	178,055,309.00	184,825,747.00	100,317,388.41	184,847,974.00	22,227.00	0.0%
2) Federal Revenue		8100-8299	44,789,039.00	37,269,977.00	19,854,903.92	35,950,791.00	(1,319,186.00)	-3.5%
3) Other State Revenue		8300-8599	9,995,552.00	26,979,202.00	19,484,263.99	28,368,027.00	1,388,825.00	5.1%
4) Other Local Revenue		8600-8799	11,145,050.00	12,270,988.00	6,737,824.45	12,275,988.00	5,000.00	0.0%
5) TOTAL, REVENUES			243,984,950.00	261,345,914.00	146,394,380.77	261,442,780.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	87,248,791.00	90,798,252.00	47,276,469.54	90,381,860.00	416,392.00	0.5%
2) Classified Salaries		2000-2999	29,884,679.00	33,538,724.00	17,293,612.38	32,117,471.00	1,421,253.00	4.2%
3) Employee Benefits		3000-3999	46,138,409.00	47,187,315.00	24,501,728.15	46,457,078.00	730,237.00	1.5%
4) Books and Supplies		4000-4999	15,257,572.00	18,518,792.00	2,890,894.35	19,363,436.00	(844,644.00)	-4.6%
5) Services and Other Operating Expenditures		5000-5999	30,551,508.00	40,675,185.00	17,017,142.09	41,737,966.00	(1,062,781.00)	-2.6%
6) Capital Outlay		6000-6999	117,010.00	1,362,080.00	152,075.90	934,633.00	427,447.00	31.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,703,000.00	5,632,140.00	3,373,660.29	5,567,140.00	65,000.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(716,003.00)	(663,152.00)	0.00	(671,399.00)	8,247.00	-1.2%
9) TOTAL, EXPENDITURES			211,184,966.00	237,049,336.00	112,505,582.70	235,888,185.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,799,984.00	24,296,578.00	33,888,798.07	25,554,595.00		
D. OTHER FINANCING SOURCES/USES								
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	250,000.00	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	(250,000.00)	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,799,984.00	24,296,578.00	33,638,798.07	25,554,595.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,021,833.00	44,264,320.00		44,264,320.00	0.00	0.0%
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	44,264,320.00		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	44,264,320.00		44,264,320.00		
2) Ending Balance, June 30 (E + F1e)			63,821,817.00	68,560,898.00		69,818,915.00		
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	11,801,711.00		14,330,998.00		
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	40,045,733.00		38,855,744.00		
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 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				
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				22,649,798.00		
Financial Stability Reserve	0000	9780				12,513,946.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,803,250.00	16,593,454.00		16,512,173.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	124,986,475.00	108,881,402.00	66,029,772.00	108,903,629.00	22,227.00	0.0%
Education Protection Account State Aid - Current Year		8012	29,204,594.00	50,464,345.00	18,077,385.00	50,275,889.00	(188,456.00)	-0.4%
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	82,610.32	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	25,367,939.00	14,323,569.69	25,556,395.00	188,456.00	0.7%
Unsecured Roll Taxes		8042	516,193.00	516,193.00	556,812.15	516,193.00	0.00	0.0%
Prior Years' Taxes		8043	82,039.00	82,039.00	103,741.98	82,039.00	0.00	0.0%
Supplemental Taxes		8044	623,263.00	623,263.00	518,931.13	623,263.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	222,758.00	222,758.00	1,369,449.84	222,758.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	745,866.66	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%
Subtotal, LCFF Sources			179,555,309.00	186,325,747.00	101,817,388.41	186,347,974.00	22,227.00	0.0%
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	184,825,747.00	100,317,388.41	184,847,974.00	22,227.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,001,264.00	3,043,148.00	22,259.12	3,043,148.00	0.00	0.0%
Special Education Discretionary Grants		8182	140,000.00	159,819.00	0.00	155,525.00	(4,294.00)	-2.7%
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	6,519,946.00	5,804,024.00	6,480,206.00	(39,740.00)	-0.6%
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	1,289,414.00	393,883.00	1,288,515.00	(899.00)	-0.1%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
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 (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	34,000.00	28,105.00	17,536.00	28,105.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,650,992.00	1,957,963.00	796,653.00	1,970,482.00	12,519.00	0.6%
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	798,885.00	281,952.01	799,249.00	364.00	0.0%
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	23,472,697.00	12,538,596.79	22,185,561.00	(1,287,136.00)	-5.5%
TOTAL, FEDERAL REVENUE			44,789,039.00	37,269,977.00	19,854,903.92	35,950,791.00	(1,319,186.00)	-3.5%
OTHER STATE REVENUE								
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	372,761.00	213,321.00	372,761.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	488,945.00	488,945.00	498,214.00	498,214.00	9,269.00	1.9%
Lottery - Unrestricted and Instructional Materi		8560	3,173,115.00	3,173,115.00	2,107,593.62	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	5,045,472.00	1,050,941.74	5,045,472.00	0.00	0.0%
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	17,898,909.00	15,614,193.63	19,278,465.00	1,379,556.00	7.7%
TOTAL, OTHER STATE REVENUE			9,995,552.00	26,979,202.00	19,484,263.99	28,368,027.00	1,388,825.00	5.1%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	99,067.54	155,000.00	0.00	0.0%
Interest		8660	180,000.00	180,000.00	68,811.55	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	1,078,915.00	615,822.36	1,083,915.00	5,000.00	0.5%
Tuition		8710	110,000.00	29,400.00	0.00	29,400.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,631,149.00	10,825,673.00	5,954,123.00	10,825,673.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			11,145,050.00	12,270,988.00	6,737,824.45	1,275,988.00	5,000.00	0.0%
TOTAL, REVENUES			243,984,950.00	261,345,914.00	146,394,380.77	261,442,780.00	96,866.00	0.0%

2021-22 Second Interim
General Fund
Summary - Unrestricted/Restricted
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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	68,263,150.00	70,405,774.00	37,117,460.99	69,463,508.00	942,266.00	1.3%
Certificated Pupil Support Salaries		1200	11,833,088.00	11,789,567.00	5,709,674.60	11,904,585.00	(115,018.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,463,068.00	7,796,853.00	3,934,766.53	8,005,155.00	(208,302.00)	-2.7%
Other Certificated Salaries		1900	689,485.00	806,058.00	514,567.42	1,008,612.00	(202,554.00)	-25.1%
TOTAL, CERTIFICATED SALARIES			87,248,791.00	90,798,252.00	47,276,469.54	90,381,860.00	416,392.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,900,208.00	8,736,587.00	3,841,325.66	8,062,119.00	674,468.00	7.7%
Classified Support Salaries		2200	7,794,775.00	8,679,193.00	4,904,636.85	8,448,711.00	230,482.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	1,975,556.00	2,029,636.00	1,094,611.58	1,932,796.00	96,840.00	4.8%
Clerical, Technical and Office Salaries		2400	8,009,345.00	9,310,087.00	5,041,946.88	9,123,379.00	186,708.00	2.0%
Other Classified Salaries		2900	4,204,795.00	4,783,221.00	2,411,091.41	4,550,466.00	232,755.00	4.9%
TOTAL, CLASSIFIED SALARIES			29,884,679.00	33,538,724.00	17,293,612.38	32,117,471.00	1,421,253.00	4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,599,816.00	14,392,391.00	7,593,764.07	14,384,427.00	7,964.00	0.1%
PERS		3201-3202	7,359,755.00	7,979,636.00	3,976,676.16	7,680,134.00	299,502.00	3.8%
OASDI/Medicare/Alternative		3301-3302	3,466,338.00	3,876,811.00	2,055,792.01	3,792,495.00	84,316.00	2.2%
Health and Welfare Benefits		3401-3402	13,489,712.00	13,276,495.00	7,285,500.37	12,692,161.00	584,334.00	4.4%
Unemployment Insurance		3501-3502	1,331,414.00	591,532.00	312,520.51	585,163.00	6,369.00	1.1%
Workers' Compensation		3601-3602	2,252,990.00	2,434,481.00	1,286,660.75	2,407,965.00	26,516.00	1.1%
OPEB, Allocated		3701-3702	3,813,446.00	3,807,120.00	1,981,042.73	3,618,717.00	188,403.00	4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	824,938.00	828,849.00	9,771.55	1,296,016.00	(467,167.00)	-56.4%
TOTAL, EMPLOYEE BENEFITS			46,138,409.00	47,187,315.00	24,501,728.15	46,457,078.00	730,237.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,840,115.00	1,840,115.00	156,630.68	1,840,115.00	0.00	0.0%
Books and Other Reference Materials		4200	143,434.00	412,060.00	306,414.33	484,143.00	(72,083.00)	-17.5%
Materials and Supplies		4300	12,638,830.00	13,927,966.00	2,247,797.40	13,884,714.00	43,252.00	0.3%
Noncapitalized Equipment		4400	635,193.00	2,338,651.00	180,051.94	3,154,464.00	(815,813.00)	-34.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,257,572.00	18,518,792.00	2,890,894.35	19,363,436.00	(844,644.00)	-4.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,877,552.00	18,528,222.00	5,410,704.42	19,409,174.00	(880,952.00)	-4.8%
Travel and Conferences		5200	621,978.00	845,082.00	211,591.73	827,310.00	17,772.00	2.1%
Dues and Memberships		5300	127,505.00	129,070.00	109,179.32	124,133.00	4,937.00	3.8%
Insurance		5400-5450	1,725,000.00	1,835,000.00	922,340.50	1,835,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,805,500.00	2,822,300.00	1,767,998.84	2,823,881.00	(1,581.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,361,441.00	1,456,463.00	327,316.15	1,470,251.00	(13,788.00)	-0.9%
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	(8,351.02)	(7,500.00)	30,800.00	132.2%
Professional/Consulting Services and Operating Expenditures		5800	11,284,102.00	14,305,977.00	7,506,981.41	14,523,667.00	(217,690.00)	-1.5%
Communications		5900	725,130.00	729,771.00	769,380.74	732,050.00	(2,279.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,551,508.00	40,675,185.00	17,017,142.09	41,737,966.00	(1,062,781.00)	-2.6%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	40,000.00	10,960.22	40,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,180,000.00	96,125.00	693,103.00	486,897.00	41.3%
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	142,080.00	44,990.68	201,530.00	(59,450.00)	-41.8%
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%
TOTAL, CAPITAL OUTLAY			117,010.00	1,362,080.00	152,075.90	934,633.00	427,447.00	31.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	5,401.00	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	2,346,660.00	520,780.00	2,281,660.00	65,000.00	2.8%
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	3,167,480.00	2,847,479.29	3,167,480.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,703,000.00	5,632,140.00	3,373,660.29	5,567,140.00	65,000.00	1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(716,003.00)	(663,152.00)	0.00	(671,399.00)	8,247.00	-1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(716,003.00)	(663,152.00)	0.00	(671,399.00)	8,247.00	-1.2%
TOTAL, EXPENDITURES			211,184,966.00	237,049,336.00	112,505,582.70	235,888,185.00	1,161,151.00	0.5%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	250,000.00	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	250,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
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%
CONTRIBUTIONS								
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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(250,000.00)	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
2600	Expanded Learning Opportunities Program	6,776,366.00
5640	Medi-Cal Billing Option	2,222,878.00
6225	Emergency Repair Program, Williams Case	183,934.00
6300	Lottery: Instructional Materials	367,877.00
6547	Special Education Early Intervention Preschc	1,283,031.00
7311	Classified School Employee Professional De	61,181.00
7388	SB 117 COVID-19 LEA Response Funds	256,354.00
8150	Ongoing & Major Maintenance Account (RM,	3,143,584.00
9010	Other Restricted Local	35,793.00
Total, Restricted Balance		<u>14,330,998.00</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)
A. REVENUES								
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. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	173,620.00		173,620.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	173,620.00		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	173,620.00		173,620.00		
2) Ending Balance, June 30 (E + F1e)			0.00	173,620.00		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								
c) Committed		9740	0.00	173,620.00		173,620.00		
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)
REVENUES								
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%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (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>
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)
A. REVENUES								
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	3,193,347.00	1,252,096.00	3,204,147.00	10,800.00	0.3%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	392.24	4,000.00	0.00	0.0%
5) TOTAL REVENUES			2,113,039.00	3,197,347.00	1,252,488.24	3,208,147.00		
B. EXPENDITURES								
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	1,304,756.00	633,529.92	1,294,441.00	10,315.00	0.8%
3) Employee Benefits		3000-3999	522,982.00	432,441.00	198,333.06	449,047.00	(16,606.00)	-3.8%
4) Books and Supplies		4000-4999	138,153.00	155,145.00	38,576.82	1,462,940.00	(1,307,795.00)	-843.0%
5) Services and Other Operating Expenditures		5000-5999	100,750.00	103,421.00	45,179.30	99,921.00	3,500.00	3.4%
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	106,676.00	0.00	114,923.00	(8,247.00)	-7.7%
9) TOTAL EXPENDITURES			2,065,039.00	2,102,439.00	915,619.10	3,421,272.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,000.00	1,094,908.00	336,869.14	(213,125.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	250,000.00	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	250,000.00	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,000.00	1,094,908.00	586,869.14	(213,125.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	309,606.00	524,054.00		524,054.00	0.00	0.0%
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	524,054.00		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	524,054.00		524,054.00		
2) Ending Balance, June 30 (E + F1e)			357,606.00	1,618,962.00		310,929.00		
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	1,618,962.00		310,929.00		
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)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	3,154,947.00	1,252,096.00	3,154,947.00	0.00	0.0%
All Other State Revenue	All Other	8590	45,000.00	38,400.00	0.00	49,200.00	10,800.00	28.1%
TOTAL, OTHER STATE REVENUE			2,109,039.00	3,193,347.00	1,252,096.00	3,204,147.00	10,800.00	0.3%
OTHER LOCAL REVENUE								
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	392.24	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%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	392.24	4,000.00	0.00	0.0%
TOTAL REVENUES			2,113,039.00	3,197,347.00	1,252,488.24	3,208,147.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	881,111.00	954,787.00	455,662.35	943,433.00	11,354.00	1.2%
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	112,929.00	64,125.11	112,929.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	120,848.00	146,691.00	74,669.87	146,691.00	0.00	0.0%
Other Classified Salaries		2900	88,364.00	90,349.00	39,072.59	91,388.00	(1,039.00)	-1.1%
TOTAL, CLASSIFIED SALARIES			1,198,752.00	1,304,756.00	633,529.92	1,294,441.00	10,315.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	48,605.00	44,106.00	28,897.35	49,490.00	(5,384.00)	-12.2%
PERS		3201-3202	196,393.00	208,636.00	79,686.48	215,654.00	(7,018.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	77,658.00	82,728.00	36,126.61	81,974.00	754.00	0.9%
Health and Welfare Benefits		3401-3402	45,813.00	51,882.00	27,577.26	50,446.00	1,436.00	2.8%
Unemployment Insurance		3501-3502	14,502.00	6,430.00	3,091.47	6,416.00	14.00	0.2%
Workers' Compensation		3601-3602	23,992.00	25,979.00	12,613.12	25,984.00	(5.00)	0.0%
OPEB, Allocated		3701-3702	116,019.00	12,680.00	10,340.77	19,083.00	(6,403.00)	-50.5%
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%
TOTAL, EMPLOYEE BENEFITS			522,982.00	432,441.00	198,333.06	449,047.00	(16,606.00)	-3.8%
BOOKS AND SUPPLIES								
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	136,645.00	36,838.75	1,444,440.00	(1,307,795.00)	-957.1%
Noncapitalized Equipment		4400	18,500.00	18,500.00	1,738.07	18,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			138,153.00	155,145.00	38,576.82	1,462,940.00	(1,307,795.00)	-843.0%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,750.00	15,750.00	437.50	15,750.00	0.00	0.0%
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	12,000.00	369.02	12,000.00	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	15,000.00	15,000.00	4,425.62	7,500.00	7,500.00	50.0%
Professional/Consulting Services and Operating Expenditures		5800	17,000.00	20,500.00	3,331.00	9,500.00	11,000.00	53.7%
Communications		5900	13,000.00	35,171.00	36,616.16	50,171.00	(15,000.00)	-42.6%
TOTAL. SERVICES AND OTHER OPERATING EXPENDITURES			100,750.00	103,421.00	45,179.30	99,921.00	3,500.00	3.4%
CAPITAL OUTLAY								
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%
TOTAL. CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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%
TOTAL. OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	104,402.00	106,676.00	0.00	114,923.00	(8,247.00)	-7.7%
TOTAL. OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			104,402.00	106,676.00	0.00	114,923.00	(8,247.00)	-7.7%
TOTAL EXPENDITURES			2,065,039.00	2,102,439.00	915,619.10	3,421,272.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	250,000.00	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	250,000.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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		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		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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%
USES								
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%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	250,000.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	310,929.00
Total, Restricted Balance		<u>310,929.00</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)
A. REVENUES								
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	10,028,724.00	2,542,781.66	10,028,724.00	0.00	0.0%
3) Other State Revenue		8300-8599	872,599.00	513,918.00	157,850.60	513,918.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,000.00	17,002.00	3,338.41	17,002.00	0.00	0.0%
5) TOTAL REVENUES			12,842,527.00	10,559,644.00	2,703,970.67	10,559,644.00		
B. EXPENDITURES								
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	4,027,015.00	1,977,872.32	4,013,879.00	13,136.00	0.3%
3) Employee Benefits		3000-3999	1,647,034.00	1,730,462.00	809,988.21	1,717,490.00	12,972.00	0.7%
4) Books and Supplies		4000-4999	6,444,450.00	5,674,979.00	1,404,894.84	5,808,623.00	(133,644.00)	-2.4%
5) Services and Other Operating Expenditures		5000-5999	122,700.00	136,465.00	60,994.91	183,503.00	(47,038.00)	-34.5%
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	556,476.00	0.00	556,476.00	0.00	0.0%
9) TOTAL EXPENDITURES			12,843,608.00	12,125,397.00	4,253,750.28	12,279,971.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,081.00)	(1,565,753.00)	(1,549,779.61)	(1,720,327.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,081.00)	(1,565,753.00)	(1,549,779.61)	(1,720,327.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	199,281.00	3,153,900.00		3,153,900.00	0.00	0.0%
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	3,153,900.00		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	3,153,900.00		3,153,900.00		
2) Ending Balance, June 30 (E + F1e)			198,200.00	1,588,147.00		1,433,573.00		
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	1,588,147.00		1,433,573.00		
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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	11,101,003.00	9,216,799.00	2,542,781.66	9,216,799.00	0.00	0.0%
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%
TOTAL, FEDERAL REVENUE			11,912,928.00	10,028,724.00	2,542,781.66	10,028,724.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	872,599.00	513,918.00	157,850.60	513,918.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			872,599.00	513,918.00	157,850.60	513,918.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	1,002.00	1,001.90	1,002.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	1,880.71	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	455.80	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,000.00	17,002.00	3,338.41	17,002.00	0.00	0.0%
TOTAL, REVENUES			12,842,527.00	10,559,644.00	2,703,970.67	10,559,644.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,599,572.00	3,571,513.00	1,771,850.21	3,590,972.00	(19,459.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	219,165.00	228,580.00	129,570.23	228,580.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	199,086.00	226,922.00	76,451.88	194,327.00	32,595.00	14.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,017,823.00	4,027,015.00	1,977,872.32	4,013,879.00	13,136.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	899,933.00	935,677.00	439,215.54	927,750.00	7,927.00	0.8%
OASDI/Medicare/Alternative		3301-3302	301,655.00	301,367.00	147,693.79	300,587.00	780.00	0.3%
Health and Welfare Benefits		3401-3402	241,036.00	254,695.00	135,443.92	250,824.00	3,871.00	1.5%
Unemployment Insurance		3501-3502	48,504.00	36,729.00	9,652.25	36,678.00	51.00	0.1%
Workers' Compensation		3601-3602	80,389.00	147,935.00	39,396.99	147,690.00	245.00	0.2%
OPEB, Allocated		3701-3702	75,517.00	54,059.00	38,585.72	53,961.00	98.00	0.2%
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%
TOTAL, EMPLOYEE BENEFITS			1,647,034.00	1,730,462.00	809,988.21	1,717,490.00	12,972.00	0.7%
BOOKS AND SUPPLIES								
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	246,529.00	201,051.72	323,760.00	(77,231.00)	-31.3%
Noncapitalized Equipment		4400	22,000.00	28,450.00	17,122.86	76,472.00	(48,022.00)	-168.8%
Food		4700	6,195,000.00	5,400,000.00	1,186,720.26	5,408,391.00	(8,391.00)	-0.2%
TOTAL, BOOKS AND SUPPLIES			6,444,450.00	5,674,979.00	1,404,894.84	5,808,623.00	(133,644.00)	-2.4%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
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	2,754.80	6,093.00	(13.00)	-0.2%
Dues and Memberships		5300	3,000.00	9,952.00	2,910.78	10,007.00	(55.00)	-0.6%
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	1,102.00	40,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,420.00	30,422.00	16,337.10	30,422.00	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	(38,300.00)	(38,300.00)	3,925.40	0.00	(38,300.00)	100.0%
Professional/Consulting Services and Operating Expenditures		5800	80,000.00	86,391.00	33,800.29	95,061.00	(8,670.00)	-10.0%
Communications		5900	1,500.00	1,920.00	164.54	1,920.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,700.00	136,465.00	60,994.91	183,503.00	(47,038.00)	-34.5%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal								
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	611,601.00	556,476.00	0.00	556,476.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			611,601.00	556,476.00	0.00	556,476.00	0.00	0.0%
TOTAL, EXPENDITURES			12,843,608.00	12,125,397.00	4,253,750.28	12,279,971.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	151,368.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	472,418.00
5330	Child Nutrition: Summer Food Service Program Operations	809,787.00
Total, Restricted Balance		<u>1,433,573.00</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)
A. REVENUES								
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	1,679.85	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,505,000.00	1,505,000.00	1,501,679.85	1,505,000.00		
B. EXPENDITURES								
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	0.00	88,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	160,000.00	160,000.00	73,962.26	242,460.00	(82,460.00)	-51.5%
6) Capital Outlay		6000-6999	1,249,000.00	1,249,000.00	879,091.38	2,405,834.00	(1,156,834.00)	-92.6%
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	953,053.64	2,648,294.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	8,000.00	548,626.21	(1,143,294.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			8,000.00	8,000.00	548,626.21	(1,143,294.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,116,901.00	1,143,294.00		1,143,294.00	0.00	0.0%
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	1,143,294.00		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	1,143,294.00		1,143,294.00		
2) Ending Balance, June 30 (E + F1e)			1,124,901.00	1,151,294.00		0.00		
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	1,124,901.00	1,151,294.00		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	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)
LCFF SOURCES								
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%
TOTAL, LCFF SOURCES			1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	5,000.00	5,000.00	1,679.85	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%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	1,679.85	5,000.00	0.00	0.0%
TOTAL, REVENUES			1,505,000.00	1,505,000.00	1,501,679.85	1,505,000.00		

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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	0.00	88,000.00	100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			88,000.00	88,000.00	0.00	0.00	88,000.00	100.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	242,460.00	(82,460.00)	-51.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,000.00	160,000.00	73,962.26	242,460.00	(82,460.00)	-51.5%
CAPITAL OUTLAY								
Land Improvements		6170	450,000.00	450,000.00	870,550.38	1,277,500.00	(827,500.00)	-183.9%
Buildings and Improvements of Buildings		6200	799,000.00	799,000.00	8,541.00	1,128,334.00	(329,334.00)	-41.2%
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%
TOTAL, CAPITAL OUTLAY			1,249,000.00	1,249,000.00	879,091.38	2,405,834.00	(1,156,834.00)	-92.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,497,000.00	1,497,000.00	953,053.64	2,648,294.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (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>
	Total, Restricted Balance	<u>0.00</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)
A. REVENUES								
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	23,274.76	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	23,274.76	0.00		
B. EXPENDITURES								
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	2,562,339.25	28,141,027.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	279,999.75	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	2,842,339.00	28,154,473.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,154,473.00)	(28,154,473.00)	(2,819,064.24)	(28,154,473.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(28,154,473.00)	(28,154,473.00)	(2,819,064.24)	(28,154,473.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,301,332.00	29,824,041.00		29,824,041.00	0.00	0.0%
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	29,824,041.00		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	29,824,041.00		29,824,041.00		
2) Ending Balance, June 30 (E + F1e)			146,859.00	1,669,568.00		1,669,568.00		
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			146,859.00	1,669,568.00		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)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	23,274.76	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	23,274.76	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	23,274.76	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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			13,446.00	13,446.00	0.00	13,446.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)
CAPITAL OUTLAY								
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	2,553,675.25	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%
TOTAL, CAPITAL OUTLAY			28,141,027.00	28,141,027.00	2,562,339.25	28,141,027.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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	279,999.75	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	279,999.75	0.00	0.00	0.0%
TOTAL EXPENDITURES			28,154,473.00	28,154,473.00	2,842,339.00	28,154,473.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (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	1,669,568.00
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)
A. REVENUES								
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	577,988.08	950,000.00	0.00	0.0%
5) TOTAL REVENUES			950,000.00	950,000.00	577,988.08	950,000.00		
B. EXPENDITURES								
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	119,539.40	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	119,539.40	155,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			795,000.00	795,000.00	458,448.68	795,000.00		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			795,000.00	795,000.00	458,448.68	795,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,659,352.00	7,491,648.00		7,491,648.00	0.00	0.0%
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	7,491,648.00		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	7,491,648.00		7,491,648.00		
2) Ending Balance, June 30 (E + F1e)			8,454,352.00	8,286,648.00		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	8,286,648.00		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)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	300,000.00	300,000.00	443,976.38	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	9,674.52	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	124,337.18	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%
TOTAL, OTHER LOCAL REVENUE			950,000.00	950,000.00	577,988.08	950,000.00	0.00	0.0%
TOTAL, REVENUES			950,000.00	950,000.00	577,988.08	950,000.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	119,539.40	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,000.00	155,000.00	119,539.40	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)
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			155,000.00	155,000.00	119,539.40	155,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES (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	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)
A. REVENUES								
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	12,740.88	200,000.00	0.00	0.0%
5) TOTAL REVENUES			200,000.00	200,000.00	12,740.88	200,000.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	200,000.00	12,740.88	200,000.00		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			200,000.00	200,000.00	12,740.88	200,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,004,096.00	9,860,634.00		9,860,634.00	0.00	0.0%
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	9,860,634.00		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	9,860,634.00		9,860,634.00		
2) Ending Balance, June 30 (E + F1e)			10,204,096.00	10,060,634.00		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	10,060,634.00		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		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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	12,740.88	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%
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%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	12,740.88	200,000.00	0.00	0.0%
TOTAL REVENUES			200,000.00	200,000.00	12,740.88	200,000.00		

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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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)
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (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>
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)
A. REVENUES								
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	89,477.00	49,541.20	89,477.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,689,025.00	14,133,691.00	9,075,995.44	14,133,691.00	0.00	0.0%
5) TOTAL REVENUES			14,786,254.00	14,223,168.00	9,125,536.64	14,223,168.00		
B. EXPENDITURES								
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	16,653,606.74	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	16,653,606.74	16,641,951.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,855,697.00)	(2,418,783.00)	(7,528,070.10)	(2,418,783.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(1,855,697.00)	(2,418,783.00)	(7,528,070.10)	(2,418,783.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,999,605.00	16,578,868.00		16,578,868.00	0.00	0.0%
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	16,578,868.00		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	16,578,868.00		16,578,868.00		
2) Ending Balance, June 30 (E + F1e)			14,143,908.00	14,160,085.00		14,160,085.00		
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								
c) Committed		9740	14,143,908.00	14,160,085.00		14,160,085.00		
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	97,229.00	89,477.00	44,666.41	89,477.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	4,874.79	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			97,229.00	89,477.00	49,541.20	89,477.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	13,914,262.00	13,365,375.00	8,110,570.31	13,365,375.00	0.00	0.0%
Unsecured Roll		8612	734,763.00	739,316.00	759,886.73	739,316.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	51,051.67	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	141,924.77	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	29,000.00	12,561.96	29,000.00	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%
TOTAL, OTHER LOCAL REVENUE			14,689,025.00	14,133,691.00	9,075,995.44	14,133,691.00	0.00	0.0%
TOTAL, REVENUES			14,786,254.00	14,223,168.00	9,125,536.64	14,223,168.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,625,000.00	7,625,000.00	7,625,000.00	7,625,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	9,016,951.00	9,016,951.00	9,028,606.74	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,641,951.00	16,641,951.00	16,653,606.74	16,641,951.00	0.00	0.0%
TOTAL, EXPENDITURES			16,641,951.00	16,641,951.00	16,653,606.74	16,641,951.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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%
USES								
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%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (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	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)
A. REVENUES								
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	9,775.74	4,421,078.00	0.00	0.0%
5) TOTAL REVENUES			4,421,078.00	4,421,078.00	9,775.74	4,421,078.00		
B. EXPENSES								
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	1,992,876.99	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	1,992,876.99	3,650,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			771,078.00	771,078.00	(1,983,101.25)	771,078.00		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			771,078.00	771,078.00	(1,983,101.25)	771,078.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,512,757.00	10,891,279.00		10,891,279.00	0.00	0.0%
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	10,891,279.00		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	10,891,279.00		10,891,279.00		
2) Ending Net Position, June 30 (E + F1e)			12,283,835.00	11,662,357.00		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	11,662,357.00		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)
OTHER LOCAL REVENUE								
Interest		8660	67,740.00	67,740.00	9,775.74	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%
TOTAL, OTHER LOCAL REVENUE			4,421,078.00	4,421,078.00	9,775.74	4,421,078.00	0.00	0.0%
TOTAL REVENUES			4,421,078.00	4,421,078.00	9,775.74	4,421,078.00		
SERVICES AND OTHER OPERATING EXPENSES								
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	1,992,876.99	3,650,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,650,000.00	3,650,000.00	1,992,876.99	3,650,000.00	0.00	0.0%
TOTAL EXPENSES			3,650,000.00	3,650,000.00	1,992,876.99	3,650,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + 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	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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,194.07	15,194.07	13,525.00	15,188.64	(5.43)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,194.07	15,194.07	13,525.00	15,188.64	(5.43)	0%
5. District Funded County Program ADA						
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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	53.83	53.83	51.00	51.00	(2.83)	-5%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,247.90	15,247.90	13,576.00	15,239.64	(8.26)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
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%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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: March 16, 2022 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 first interim.	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 first interim.	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 first interim.		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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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 first interim, 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	184,847,974.00	-6.05%	173,668,035.00	1.24%	175,828,475.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,363,244.00	0.37%	3,375,700.00	0.00%	3,375,700.00
4. Other Local Revenues	8600-8799	1,240,088.00	0.00%	1,240,088.00	0.00%	1,240,088.00
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	(37,282,025.00)	1.93%	(38,000,000.00)	5.26%	(40,000,000.00)
6. Total (Sum lines A1 thru A5c)		152,169,281.00	-7.81%	140,283,823.00	0.11%	140,444,263.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,133,713.00		62,917,215.00
b. Step & Column Adjustment				738,705.00		115,172.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(955,203.00)		(1,050,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,133,713.00	-0.34%	62,917,215.00	-1.49%	61,982,387.00
2. Classified Salaries						
a. Base Salaries				16,234,951.00		16,429,770.00
b. Step & Column Adjustment				194,819.00		197,158.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,234,951.00	1.20%	16,429,770.00	1.20%	16,626,928.00
3. Employee Benefits	3000-3999	30,945,403.00	12.70%	34,875,105.00	-10.62%	31,171,082.00
4. Books and Supplies	4000-4999	7,042,360.00	3.69%	7,302,223.00	2.90%	7,513,988.00
5. Services and Other Operating Expenditures	5000-5999	18,121,479.00	3.69%	18,790,162.00	2.90%	19,335,076.00
6. Capital Outlay	6000-6999	8,000.00	0.00%	8,000.00	0.00%	8,000.00
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	(2,368,493.00)	-0.85%	(2,348,293.00)	-10.50%	(2,101,654.00)
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)		134,055,413.00	2.92%	137,974,182.00	-2.49%	134,535,807.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		18,113,868.00		2,309,641.00		5,908,456.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		37,374,049.00		55,487,917.00		57,797,558.00
2. Ending Fund Balance (Sum lines C and D1)		55,487,917.00		57,797,558.00		63,706,014.00
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				
2. Other Commitments	9760	0.00				
d. Assigned	9780	38,855,744.00		33,718,630.00		30,927,071.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,512,173.00		23,958,928.00		32,658,943.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		55,487,917.00		57,797,558.00		63,706,014.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,512,173.00		23,958,928.00		32,658,943.00
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)						
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 (Sum lines E1a thru E2c)		16,512,173.00		23,958,928.00		32,658,943.00

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.

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	35,950,791.00	-20.50%	28,580,984.00	-30.34%	19,909,314.00
3. Other State Revenues	8300-8599	25,004,783.00	-15.26%	21,188,612.00	-1.99%	20,767,486.00
4. Other Local Revenues	8600-8799	11,035,900.00	-0.05%	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	37,282,025.00	1.93%	38,000,000.00	5.26%	40,000,000.00
6. Total (Sum lines A1 thru A5c)		109,273,499.00	-9.58%	98,800,496.00	-7.18%	91,707,700.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,248,147.00		27,245,083.00
b. Step & Column Adjustment				323,378.00		342,278.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(326,442.00)		(951,849.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,248,147.00	-0.01%	27,245,083.00	-2.24%	26,635,512.00
2. Classified Salaries						
a. Base Salaries				15,882,520.00		15,549,569.00
b. Step & Column Adjustment				190,590.00		233,059.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(523,541.00)		200,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,882,520.00	-2.10%	15,549,569.00	2.79%	15,982,628.00
3. Employee Benefits	3000-3999	15,511,675.00	11.62%	17,314,393.00	-2.08%	16,953,449.00
4. Books and Supplies	4000-4999	12,321,076.00	-5.78%	11,609,037.00	-13.20%	10,077,147.00
5. Services and Other Operating Expenditures	5000-5999	23,616,487.00	4.87%	24,766,837.00	-1.04%	24,510,076.00
6. Capital Outlay	6000-6999	926,633.00	80.40%	1,671,633.00	-17.95%	1,371,633.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,629,140.00	-61.51%	1,781,660.00	0.00%	1,781,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,697,094.00	-1.19%	1,676,894.00	-14.71%	1,430,255.00
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)		101,832,772.00	-0.21%	101,615,106.00	-2.83%	98,742,360.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		7,440,727.00		(2,814,610.00)		(7,034,660.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,890,271.00		14,330,998.00		11,516,388.00
2. Ending Fund Balance (Sum lines C and D1)		14,330,998.00		11,516,388.00		4,481,728.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	14,330,998.00		11,516,388.00		4,481,728.00
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		14,330,998.00		11,516,388.00		4,481,728.00
(Line D3f must agree with line D2)						

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)
E. AVAILABLE RESERVES						
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)						
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.						

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)
<p>B1d. For 2022-23, the District anticipates a reduction of \$326,442 (4 certificated staff plus extra hourly costs) due to declining enrollment; and a reduction of \$523,541 for classified staff plus extra hourly funded with one-time funds.</p>						
<p>For 2023-24, The District anticipates a reduction of \$951,849 for certificated staff and extra hourly, due to declining enrollment and programmatic changes; and a shift of \$200,000 for classified staff plus extra hourly from Unrestricted to Restricted funding.</p>						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	184,847,974.00	-6.05%	173,668,035.00	1.24%	175,828,475.00
2. Federal Revenues	8100-8299	35,950,791.00	-20.50%	28,580,984.00	-30.34%	19,909,314.00
3. Other State Revenues	8300-8599	28,368,027.00	-13.41%	24,564,312.00	-1.71%	24,143,186.00
4. Other Local Revenues	8600-8799	12,275,988.00	-0.04%	12,270,988.00	0.00%	12,270,988.00
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)		261,442,780.00	-8.55%	239,084,319.00	-2.90%	232,151,963.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				90,381,860.00		90,162,298.00
b. Step & Column Adjustment				1,062,083.00		457,450.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,281,645.00)		(2,001,849.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	90,381,860.00	-0.24%	90,162,298.00	-1.71%	88,617,899.00
2. Classified Salaries						
a. Base Salaries				32,117,471.00		31,979,339.00
b. Step & Column Adjustment				385,409.00		430,217.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(523,541.00)		200,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,117,471.00	-0.43%	31,979,339.00	1.97%	32,609,556.00
3. Employee Benefits	3000-3999	46,457,078.00	12.34%	52,189,498.00	-7.79%	48,124,531.00
4. Books and Supplies	4000-4999	19,363,436.00	-2.34%	18,911,260.00	-6.98%	17,591,135.00
5. Services and Other Operating Expenditures	5000-5999	41,737,966.00	4.36%	43,556,999.00	0.66%	43,845,152.00
6. Capital Outlay	6000-6999	934,633.00	79.71%	1,679,633.00	-17.86%	1,379,633.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,567,140.00	-68.00%	1,781,660.00	0.00%	1,781,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(671,399.00)	0.00%	(671,399.00)	0.00%	(671,399.00)
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)		235,888,185.00	1.57%	239,589,288.00	-2.63%	233,278,167.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		25,554,595.00		(504,969.00)		(1,126,204.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,264,320.00		69,818,915.00		69,313,946.00
2. Ending Fund Balance (Sum lines C and D1)		69,818,915.00		69,313,946.00		68,187,742.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740	14,330,998.00		11,516,388.00		4,481,728.00
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	38,855,744.00		33,718,630.00		30,927,071.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,512,173.00		23,958,928.00		32,658,943.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		69,818,915.00		69,313,946.00		68,187,742.00

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,512,173.00		23,958,928.00		32,658,943.00
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)						
		16,512,173.00		23,958,928.00		32,658,943.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		7.00%		10.00%		14.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		13,525.00		13,241.00		12,773.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		235,888,185.00		239,589,288.00		233,278,167.00
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)		235,888,185.00		239,589,288.00		233,278,167.00
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)		7,076,645.55		7,187,678.64		6,998,345.01
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)		7,076,645.55		7,187,678.64		6,998,345.01
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 first interim projections.

District' sADA Standard Percentage Range: -2.0 % t o + 2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	15,188.64		
	Charter School	0.00		
	Total ADA	15,188.64	15,188.64	0.0%
1st Subsequent Year (2022-23)	District Regular	13,576.00		
	Charter School	0.00		
	Total ADA	13,576.00	13,525.00	-0.4%
2nd Subsequent Year (2023-24)	District Regular	13,343.30		
	Charter School	0.00		
	Total ADA	13,343.30	13,241.00	-0.8%

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	14,435	14,381		
Charter School	0	0		
Total Enrollment	14,435	14,381	-0.4%	Met
1st Subsequent Year (2022-23)				
District Regular	13,895	13,787		
Charter School	0	0		
Total Enrollment	13,895	13,787	-0.8%	Met
2nd Subsequent Year (2023-24)				
District Regular	13,470	13,300		
Charter School	0	0		
Total Enrollment	13,470	13,300	-1.3%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the 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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	15,603	16,133	
Charter School			
Total ADA/Enrollment	15,603	16,133	96.7%
Second Prior Year (2019-20)			
District Regular	15,194	15,727	
Charter School			
Total ADA/Enrollment	15,194	15,727	96.6%
First Prior Year (2020-21)			
District Regular	15,194	15,131	
Charter School	0		
Total ADA/Enrollment	15,194	15,131	100.4%
Historical Average Ratio:			97.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.4%

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	14,381		
Charter School	0	0		
Total ADA/Enrollment	13,525	14,381	94.0%	Met
1st Subsequent Year (2022-23)				
District Regular	13,241	13,787		
Charter School	0	0		
Total ADA/Enrollment	13,241	13,787	96.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	12,773	13,300		
Charter School	0	0		
Total ADA/Enrollment	12,773	13,300	96.0%	Met

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

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

1a. STANDARD 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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	186,325,747.00		
1st Subsequent Year (2022-23)	170,569,830.00	175,168,035.00	2.7%	Not Met
2nd Subsequent Year (2023-24)	172,425,507.00	177,328,475.00	2.8%	Not 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 first interim projections 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 Second Interim are based on the higher COLA estimated in the Governor's Proposed 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)	110,314,067.00	134,055,413.00	82.3%	Not Met
1st Subsequent Year (2022-23)	114,222,090.00	137,974,182.00	82.8%	Met
2nd Subsequent Year (2023-24)	109,780,397.00	134,535,807.00	81.6%	Not 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 first interim projections.

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

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% \pm 50%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% \pm 5.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	37,269,977.00	35,950,791.00	-3.5%	No
1st Subsequent Year (2022-23)	34,969,446.00	28,580,984.00	-18.3%	Yes
2nd Subsequent Year (2023-24)	24,055,575.00	19,909,314.00	-17.2%	Yes

Explanation:
(required if Yes)

The amount of Federal Revenue (COVID/pandemic relief funds) that is programmed in the 1st and 2nd subsequent years has been revised, and is reflected as changes in Unearned Revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	26,979,202.00	28,368,027.00	5.1%	Yes
1st Subsequent Year (2022-23)	21,697,324.00	24,564,312.00	13.2%	Yes
2nd Subsequent Year (2023-24)	21,276,198.00	24,143,186.00	13.5%	Yes

Explanation:
(required if Yes)

The amount of Other State revenue is increased per estimates based on the Governor's Proposed Budget for 2022-23.

Other Local Revenue (Fund 01, Objects 8 600-8 99) (Form MYPI, Line A4)				
Current Year (2021-22)	12,270,988.00	12,275,988.00	0.0%	No
1st Subsequent Year (2022-23)	12,299,189.00	12,270,988.00	-0.2%	No
2nd Subsequent Year (2023-24)	12,299,189.00	12,270,988.00	-0.2%	No

Explanation:
(required if Yes)

The amount of Other Local revenue is increased for new local grant funds that were not included at First Interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	18,518,792.00	19,363,436.00	4.6%	No
1st Subsequent Year (2022-23)	16,846,545.00	18,911,260.00	12.3%	Yes
2nd Subsequent Year (2023-24)	14,944,820.00	17,591,135.00	17.7%	Yes

Explanation:
(required if Yes)

Expenditures for future years are increased to include programmed expenditures for pandemic relief funding as well as newly funded programs in 2022-23 and 2023-24.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	40,675,185.00	41,737,966.00	2.6%	No
1st Subsequent Year (2022-23)	40,546,130.00	43,556,999.00	7.4%	Yes
2nd Subsequent Year (2023-24)	38,973,448.00	43,845,152.00	12.5%	Yes

Explanation:
(required if Yes)

Expenditures for future years are increased to include programmed expenditures for pandemic relief funding as well as newly funded programs in 2022-23 and 2023-24.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	76,520,167.00	76,594,806.00	0.1%	Met
1st Subsequent Year (2022-23)	68,965,959.00	65,416,284.00	-5.1%	Not Met
2nd Subsequent Year (2023-24)	57,630,962.00	56,323,488.00	-2.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	59,193,977.00	61,101,402.00	3.2%	Met
1st Subsequent Year (2022-23)	57,392,675.00	62,468,259.00	8.8%	Not Met
2nd Subsequent Year (2023-24)	53,918,268.00	61,436,287.00	13.9%	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 first interim projections 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)

The amount of Federal Revenue (COVID/pandemic relief funds) that is programmed in the 1st and 2nd subsequent years has been revised, and is reflected as changes in Unearned Revenue.

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

The amount of Other State revenue is increased per estimates based on the Governor's Proposed Budget for 2022-23.

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

The amount of Other Local revenue is increased for new local grant funds that were not included at First Interim.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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 for future years are increased to include programmed expenditures for pandemic relief funding as well as newly funded programs in 2022-23 and 2023-24.

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

Expenditures for future years are increased to include programmed expenditures for pandemic relief funding as well as newly funded programs in 2022-23 and 2023-24.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,818,068.00	7,076,646.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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:

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

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

8. CRITERION: Deficit Spending

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

¹Available 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.

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

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%	14.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.3%	3.3%	4.7%

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	18,113,868.00	134,055,413.00	N/A	Met
1st Subsequent Year (2022-23)	2,309,641.00	137,974,182.00	N/A	Met
2nd Subsequent Year (2023-24)	5,908,456.00	134,535,807.00	N/A	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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2021-22)	69,818,915.00		Met
1st Subsequent Year (2022-23)	69,313,946.00		Met
2nd Subsequent Year (2023-24)	68,187,742.00		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)	73,354,262.00		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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: 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

¹ 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.

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

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

	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	13,241	12,773
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): _____

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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)	235,888,185.00	239,589,288.00	233,278,167.00
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)	235,888,185.00	239,589,288.00	233,278,167.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,076,645.55	7,187,678.64	6,998,345.01
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)	7,076,645.55	7,187,678.64	6,998,345.01

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	16,512,173.00	23,958,928.00	32,658,943.00
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)	16,512,173.00	23,958,928.00	32,658,943.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.00%	10.00%	14.00%
District's Reserve Standard (Section 10B, Line 7):	7,076,645.55	7,187,678.64	6,998,345.01
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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)

No

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)?

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(36,900,894.00)	(37,282,025.00)	1.0%	381,131.00	Met
1st Subsequent Year (2022-23)	(37,000,000.00)	(38,000,000.00)	2.7%	1,000,000.00	Met
2nd Subsequent Year (2023-24)	(38,500,000.00)	(40,000,000.00)	3.9%	1,500,000.00	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
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 first interim projections 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 first interim projections 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 first interim projections 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 first interim projections 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 first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	1	General Fund	General Fund	2,847,480
Certificates of Participation	25	Building Fund	Building Fund	8,000,000
General Obligation Bonds	24	Debt Service	Debt Service	278,209,228
Supp Early Retirement Program	1	General Fund	General Fund	813,568
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				289,870,276

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	412,104	2,847,480	0	0
Certificates of Participation	160,000	280,000	575,500	576,250
General Obligation Bonds	15,313,529	16,641,951	16,641,951	16,641,951
Supp Early Retirement Program	813,568	813,568	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments:	16,699,201	20,582,999	17,217,451	17,218,201
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

	First Interim (Form 01CSI, Item S7A)	Second Interim	
2. OPEB Liabilities			
a. Total OPEB liability		116,493,007.00	Data must be entered.
b. OPEB plan(s) fiduciary net position (if applicable)		7,111,740.00	Data must be entered.
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	109,381,267.00	
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		Jun 30, 2021	

	First Interim (Form 01CSI, Item S7A)	Second Interim	
3. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
Current Year (2021-22)		0.00	Data must be entered.
1st Subsequent Year (2022-23)		0.00	Data must be entered.
2nd Subsequent Year (2023-24)		0.00	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)			
Current Year (2021-22)	3,873,859.00	3,691,761.00	
1st Subsequent Year (2022-23)		4,143,849.00	Data must be entered.
2nd Subsequent Year (2023-24)		4,485,438.00	Data must be entered.
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
Current Year (2021-22)		3,775,260.00	Data must be entered.
1st Subsequent Year (2022-23)		4,143,849.00	Data must be entered.
2nd Subsequent Year (2023-24)		4,485,438.00	Data must be entered.
d. Number of retirees receiving OPEB benefits			
Current Year (2021-22)		239	Data must be entered.
1st Subsequent Year (2022-23)		238	Data must be entered.
2nd Subsequent Year (2023-24)		236	Data must be entered.

4. Comments:

Eligible retired employees have district-paid benefits to age 69.

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any selfinsurance 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 first interim in self-insurance liabilities?

n/a

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

n/a

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. SelfInsurance Liabilities		
a. Accrued liability for self-insurance programs	116,493,007.00	116,493,007.00
b. Unfunded liability for selfinsurance programs	7,111,740.00	7,111,740.00

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for selfinsurance programs		
Current Year (2021-22)	3,873,859.00	3,691,761.00
1st Subsequent Year (2022-23)	3,873,859.00	4,143,849.00
2nd Subsequent Year (2023-24)	3,873,859.00	4,485,438.00
b. Amount contributed (funded) for selfinsurance programs		
Current Year (2021-22)	3,775,260.00	3,691,761.00
1st Subsequent Year (2022-23)	4,143,849.00	4,143,849.00
2nd Subsequent Year (2023-24)	4,485,438.00	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 first interim projections, 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 first interim projections?

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	798.0	780.0	770.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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	919,405		
	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (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	7,946,704	7,681,744	7,363,792
3. Percent of H&W cost paid by employer	capped at \$13,219	capped at \$13,219	capped at \$13,219
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

Yes		
	589,813	198,638

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

District and Oxnard Supportive Services Association (OSSA) negotiated a 1.5% off schedule one time bonus for 2020-21, and a 1.5% increase to the 2020-21 OSSA salary schedule.

Certificated (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	901,320	889,366	875,728
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

Certificated (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

Certificated (Non-management) - Other

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

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

DATA ENTRY: 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 first interim projections?
 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	655.0	660.0	660.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
 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 First Interim Projections

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"/>

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

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3,420,948	3,420,948	3,294,855
capped at \$11,434	capped at \$11,434	capped at \$11,434

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

No		
----	--	--

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

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. 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
331,530	332,108	321,383
1.2%	1.2%	1.2%

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

1. Are savings from attrition included in the interim and MYPs?
2. 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

Classified (Non-management) - Other

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

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 first interim projections?
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	79.0	76.0	76.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

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	863,664	863,664	863,664
3. Percent of H&W cost paid by employer	capped at \$13,219	capped at \$13,219	capped at \$13,219
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	121,577	123,036	124,512
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	48,063	48,063	48,063
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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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?

No

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.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items 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: The Assistant Superintendent of Business & Fiscal Services (CBO) resigned as of January 4, 2022, and a new Interim Assistant Superintendent of Business & Fiscal Services was appointed as of February 24, 2022.

End of School District Second Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
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Second 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 FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9740	3212	9740	2,750,100.00
Explanation:The Federal resource is now accounted for as unearned revenue, rather than fund balance.			
01-3213-0-0000-0000-8980	3213	8980	-4,740,319.00
Explanation:Represents the required 20% learning recovery allocation, transferred from Resource 3213 to Resource 3214.			
01-3213-0-0000-0000-9740	3213	9740	18,961,274.00
Explanation:The Federal resource is now accounted for as unearned revenue, rather than fund balance.			
01-3214-0-0000-0000-8980	3214	8980	4,740,319.00
Explanation:Represents the required 20% learning recovery allocation, transfer from Resource 3213 to 3214.			
01-3214-0-0000-0000-9740	3214	9740	4,740,319.00
Explanation:The Federal Resource is now accounted for as unearned revenue, rather than fund balance.			

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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.

SACS2021ALL Financial Reporting Software - 2021.2.0
 3/4/2022 10:39:06 AM

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Second 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			
01-6010-0-0000-0000-9740				6010	9740	1,231.00
Explanation:The above resource is now in balance for Second Interim.						
12-6105-0-0000-0000-9740				6105	9740	1,094,908.00
Explanation:The above resource is now in balance for Second Interim.						
01-6225-0-0000-0000-9740				6225	9740	183,934.00
Explanation:The above resource is now in balance for Second Interim.						

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/4/2022 10:39:48 AM

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Second 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.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/4/2022 10:40:20 AM

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Second 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 separate Cashflow Worksheet is included with the Second Interim Report.

Checks Completed.

2021-22 Estimated Cash Flow Report as of February 28, 2022 - 2nd Interim Budget

	Actual July	Actual August	Actual Sept	Actual October	Actual November	Actual December	Actual January	Actual February	Estimated March	Estimated April	Estimated May	Estimated June	Total	2nd Interim Budget
Beg Cash Balance	\$50,915,908	\$32,212,576	\$52,449,312	\$60,155,680	\$37,606,076	\$43,631,118	\$71,928,690	\$76,478,640	\$73,700,978	\$75,408,974	\$79,261,204	\$66,550,328		
Revenue:														
State Apportionment*	\$ 6,002,706	\$ 6,002,706	\$ 10,804,872	\$ 10,804,872	\$ 10,804,872	\$ 10,804,872	\$ 10,804,872	\$ 10,752,398	\$ 9,800,000	\$ 9,800,000	\$ 9,800,000	\$ 2,721,459	\$ 108,903,629	\$ 108,903,629
EPA	\$ -	\$ -	\$ 9,038,692	\$ -	\$ -	\$ 9,038,693	\$ -	\$ -	\$ 9,038,693	\$ -	\$ -	\$ -	\$ 23,159,811	\$ 50,275,889
Property Tax	\$ -	\$ 325,233	\$ 116,522	\$ -	\$ 1,044,411	\$ 14,890,244	\$ 1,333,822	\$ -	\$ 38,226	\$ 9,140,612	\$ 56,419	\$ 222,969	\$ 27,168,456	\$ 27,168,456
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	\$ 5,580,237	\$ 2,354,184	\$ 86,628	\$ 826,903	\$ 4,563,387	\$ 700,000	\$ 9,918,969	\$ 35,950,791	\$ 35,950,791
Other State	\$ 19,393	\$ 19,393	\$ 992,984	\$ 3,008,738	\$ 6,632,805	\$ 3,861,902	\$ 4,949,048	\$ 1,371,260	\$ 832,473	\$ 1,102,890	\$ 1,163,054	\$ 4,414,086	\$ 28,368,027	\$ 28,368,027
Local	\$ 536,480	\$ 637,054	\$ 1,212,697	\$ 1,164,919	\$ 989,530	\$ 1,179,311	\$ 1,017,832	\$ 976,163	\$ 514,868	\$ 630,246	\$ 571,065	\$ 2,845,822	\$ 12,275,988	\$ 12,275,988
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 6,867,195	\$ 9,715,798	\$ 25,221,326	\$ 19,055,969	\$ 19,719,077	\$ 45,355,258	\$ 20,459,758	\$ 13,186,449	\$ 21,051,162	\$ 25,237,135	\$ 12,290,538	\$ 43,283,115	\$ 261,442,780	\$ 261,442,780
Expenditures:														
Certificated Salaries	\$ 172,099	\$ 8,137,801	\$ 7,924,125	\$ 7,641,427	\$ 7,780,953	\$ 7,757,005	\$ 7,863,059	\$ 7,946,924	\$ 7,829,707	\$ 7,929,707	\$ 8,809,873	\$ 10,589,179	\$ 90,381,860	\$ 90,381,860
Classified Salaries	\$ 1,086,589	\$ 2,690,542	\$ 4,116,882	\$ 2,049,987	\$ 2,490,135	\$ 2,467,991	\$ 2,391,486	\$ 2,406,260	\$ 2,722,647	\$ 2,736,002	\$ 3,122,647	\$ 3,836,302	\$ 32,117,471	\$ 32,117,471
Benefits	\$ 616,355	\$ 4,299,854	\$ 4,472,300	\$ 3,512,117	\$ 3,853,671	\$ 3,880,855	\$ 3,866,576	\$ 3,888,891	\$ 4,140,869	\$ 4,120,869	\$ 4,110,869	\$ 5,693,852	\$ 46,457,078	\$ 46,457,078
Books & Supplies	\$ 98,279	\$ 265,792	\$ 406,959	\$ 589,237	\$ 486,121	\$ 383,368	\$ 661,140	\$ 899,084	\$ 2,190,033	\$ 3,460,586	\$ 3,507,348	\$ 6,415,490	\$ 19,363,436	\$ 19,363,436
Services & Operating	\$ 2,512,054	\$ 3,217,631	\$ 1,682,954	\$ 2,590,380	\$ 2,102,887	\$ 3,104,435	\$ 1,806,801	\$ 1,895,258	\$ 2,910,540	\$ 3,572,081	\$ 4,635,539	\$ 11,707,406	\$ 41,737,966	\$ 41,737,966
Capital Outlay	\$ 48,063	\$ 10,873	\$ -	\$ 53,220	\$ 21,505	\$ 18,415	\$ -	\$ 59,156	\$ 88,000	\$ 106,892	\$ 163,568	\$ 364,941	\$ 934,633	\$ 934,633
Other Outgo	\$ 2,877,209	\$ 29,950	\$ 53,515	\$ 53,295	\$ 247,260	\$ 307,355	\$ 55,076	\$ (226,760)	\$ 86,769	\$ 86,769	\$ 126,769	\$ 1,198,534	\$ 4,895,741	\$ 4,895,741
Total Expenses	\$ 7,410,648	\$ 18,652,443	\$ 18,656,734	\$ 16,489,664	\$ 16,982,532	\$ 17,919,424	\$ 16,644,138	\$ 16,868,812	\$ 19,968,566	\$ 22,012,906	\$ 24,476,614	\$ 39,805,705	\$ 235,888,185	\$ 235,888,185
Net Monthly	\$ (543,453)	\$ (8,936,645)	\$ 6,564,593	\$ 2,566,305	\$ 2,736,545	\$ 27,435,834	\$ 3,815,620	\$ (3,682,363)	\$ 1,082,596	\$ 3,224,230	\$ (12,186,076)	\$ 3,477,410		
Prior Year Transactions:														
PY Audit Adjustment														
Accounts Receivable	\$ (11,061,552)	\$ 30,121,366	\$ 180,849	\$ 1,611,644	\$ 2,813,793	\$ (30,792)	\$ (3,379)	\$ 42,832	\$ -	\$ 2,900	\$ (10,200)	\$ 620,500	\$ 24,287,961	\$ -
Accounts Payable*	\$ 7,098,326	\$ 947,986	\$ (960,927)	\$ 26,727,553	\$ (474,704)	\$ (892,529)	\$ (737,709)	\$ (861,868)	\$ (625,400)	\$ (625,100)	\$ 514,600	\$ (2,985,425)	\$ 27,124,801	\$ -
Net Prior Year	\$ (18,159,878)	\$ 29,173,380	\$ 1,141,776	\$ (25,115,909)	\$ 3,288,497	\$ 861,738	\$ 734,330	\$ 904,701	\$ 625,400	\$ 628,000	\$ (524,800)	\$ 3,605,925	\$ (2,836,840)	\$ -
Net Monthly Increase/(Decrease)*	\$ (18,703,331)	\$ 20,236,735	\$ 7,706,369	\$ (22,549,604)	\$ 6,025,042	\$ 28,297,571	\$ 4,549,950	\$ (2,777,662)	\$ 1,707,996	\$ 3,852,230	\$ (12,710,876)	\$ 7,083,335		
Tran Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Cash	\$32,212,576	\$52,449,312	\$60,155,680	\$37,606,076	\$43,631,118	\$71,928,690	\$76,478,640	\$73,700,978	\$75,408,974	\$79,261,204	\$66,550,328	\$73,633,663		